

Quarterly Macro-Fiscal Report

Macro Fiscal Performance Directorate

Ministry of Finance

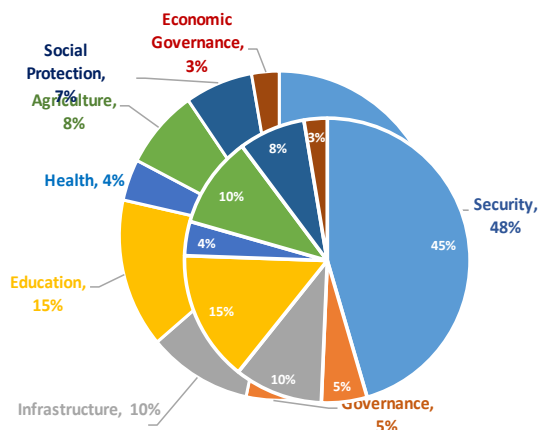


Ministry of Finance
Islamic Republic of Afghanistan

Quarter 3, 1394

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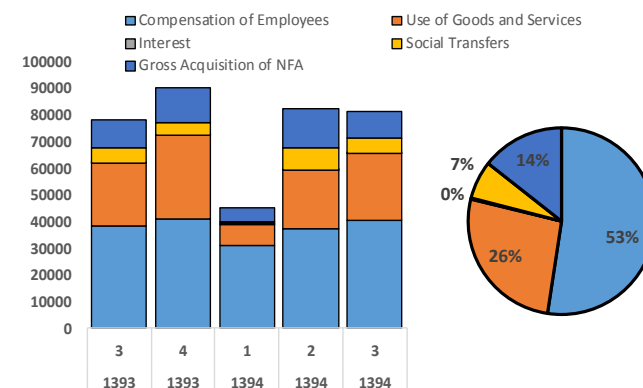
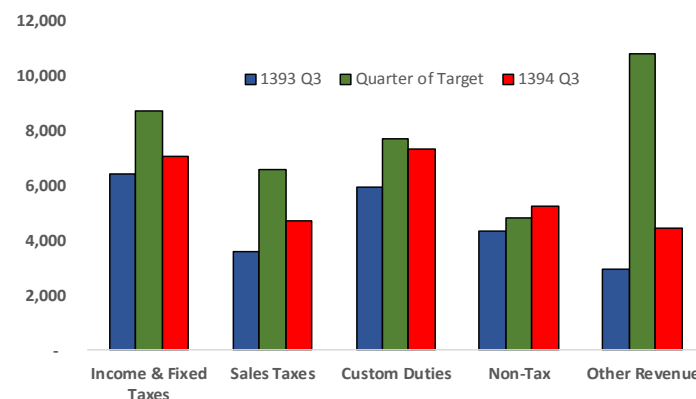
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Summary Overview

- Improvement in the collection of domestic revenues
- Slight rise in overall expenditures
- Deficits in overall balances

| Project | Code | YTD |
|---|-------|--------|
| Capacity Building of Community Development Councils (CDCs) | 30380 | 12,441 |
| Distribution System Rehabilitation | 30250 | 6,486 |
| Sustaining and Strengthening the Basic Package of health services | 40890 | 2,821 |
| School Grants | 32340 | 1,884 |
| School Grants | 30230 | 1,694 |



Summary

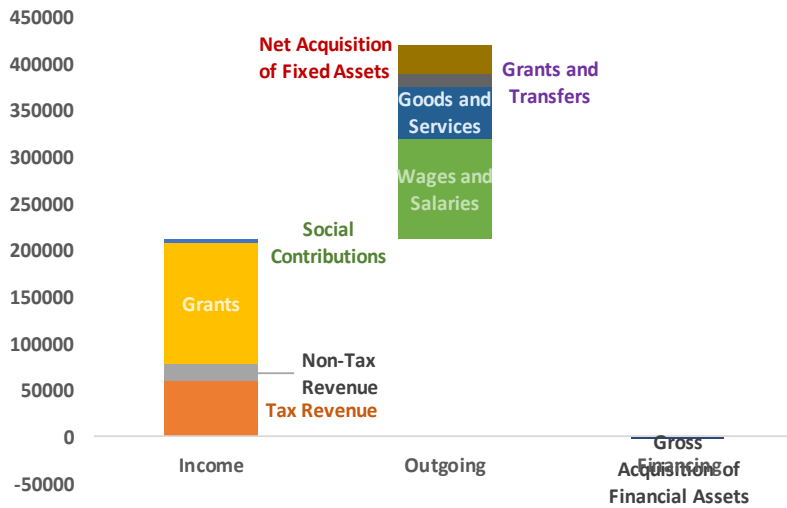
The macro-fiscal situation has shown slight improvement though with a bit slow recovery during the 3rd quarter, after slowdown in economic activities in the previous year. The weak performance in execution, the worsening security situation and uncertainty in the business environment all together inhibited the growth in the economy.

The fiscal situation shows rather a positive picture of performance compared to previous year, as revenue collection by end of 3rd quarter 1394 has increased by around 15%.

While the macro situation does not show promising prospect in the short run, as still lower economic activities and uncertainty in the country, has led the Government to revise the growth down, which was initially estimated to be around 4%, down to 2.6%. The value of Afghani against US Dollar has further depreciated, even the situation exacerbated in the last few months by rapid outflow of US Dollar, which caused by large exodus of Afghan migrants to European countries from one hand, and overvaluation of the US currency against other currency by itself. With pursuing the contraction in expenditure by the Government, during this quarter, there was a slight increase in spending compared to last year. The actual figures on spending show that the government largely controlled spending on acquisition of assets. The overall balance by the end of 3rd quarter shows large improvement compared to previous year.

Table 1. GFS Summary

| | 1393 | 1393 | 1394 | 1394 | 1394 |
|--|--------|--------|---------|--------|--------|
| | Q3 | Q3 YTD | Budget | Q3 | Q3 YTD |
| Revenue | 51114 | 177307 | 154742 | 63677 | 211728 |
| Tax Revenue | 17551 | 54906 | 129815 | 19968 | 59880 |
| Non-Tax Revenue | 4525 | 12901 | 19756 | 7919 | 18487 |
| Grants | 27883 | 106323 | 0 | 34809 | 130390 |
| Social Contributions | 1156 | 3176 | 5171 | 981 | 2971 |
| Expenditure | 67699 | 177452 | 339305 | 71350 | 178849 |
| Wages and Salaries | 38431 | 108889 | 161456 | 40775 | 109471 |
| Goods and Services | 23724 | 53343 | 156765 | 25164 | 55139 |
| Interest | 140 | 274 | 927 | 58 | 433 |
| Grants and Transfers | 5404 | 14947 | 20156 | 5353 | 13806 |
| Overall Operating Balance | -16585 | -146 | -184563 | -7673 | 32879 |
| Primary Operating Balance | -16444 | 128 | -183636 | -7615 | 33312 |
| Gross Acquisition of Fixed Assets | 10462 | 32533 | 102429 | 10054 | 30045 |
| Net Acquisition of Fixed Assets | 10454 | 32504 | 102429 | 10051 | 30024 |
| Overall Balance | -27039 | -32650 | -286992 | -17724 | 2855 |
| Primary Balance | -26899 | -32376 | -286065 | -17666 | 3288 |
| Gross Acquisition of Financial Assets | 27039 | 32650 | 286992 | 17724 | -2855 |

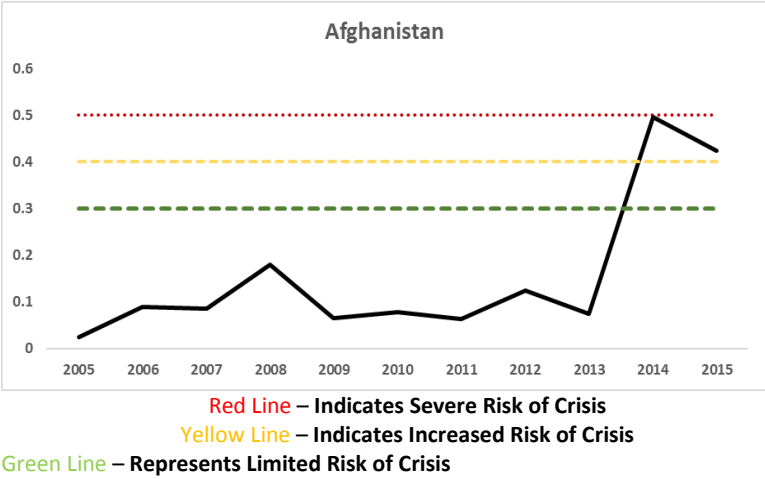


The remainder of the outturn examines the expenditures against the adjusted budget, in order to show the performance against the final spending plan.

Table 2. Adjustments in the Budget

| | Original Budget | Adjusted Budget | Change % |
|----------------------------------|-----------------|-----------------|------------|
| Operating Only | | | |
| TOTAL GROSS EXPENDITURES | 283486.3 | 295808.5 | 4% |
| RECURRENT EXPENDITURES | 271554.9 | 278815.9 | 3% |
| Compensation of Employees | 157506.6 | 161456.2 | 3% |
| Use of Goods and Services | 84308.3 | 97576.5 | 16% |
| Interest | 3649.0 | 927.4 | -75% |
| Social Transfers | 26091.0 | 18855.9 | -28% |
| ACQUISITION OF ASSETS | | | |
| Gross Acquisition of NFA | 11931.4 | 17920.1 | 50% |
| Operating and Development | | | |
| Security | 192156.1 | 208906.7 | 9% |
| Governance | 16323.0 | 17876.0 | 10% |
| Infrastructure | 69854.0 | 69048.3 | -1% |
| Education | 56234.8 | 58119.5 | 3% |
| Health | 18501.4 | 19193.8 | 4% |
| Agriculture | 41544.0 | 33851.9 | -19% |
| Social Protection | 21077.8 | 20710.7 | -2% |
| Economic Governance | 11239.9 | 13613.0 | 21% |
| Unclassified | 9242.0 | 0.0 | -100% |
| TOTAL | 436172.9 | 441319.9 | 1% |

The reduction in the indicator for risk of a fiscal crisis since last year is the result of improved revenue and economic growth outlook, and a reduction in the likely structural and primary fiscal balances by the end of the year. Debt to GDP remains far below the threshold for risk, as do interest payments to revenue. The major risks to the fiscal situation in the indicator are the high fertility rate, presenting fiscal pressures in the future; non-performing loans creating pressures from the financial sector and the previous period's poor fiscal performance. **While the indicator has fallen there still remains substantial risk from a TSA balance.**



| Risk | Likelihood | Impact |
|---|---------------|---------------|
| Rating Maintained | | |
| Fiscal: Exchange rate depreciation causes cost increase for Government imports | LOW | MEDIUM |
| Fiscal: Aid slowdown (commitments don't materialize) | MEDIUM | HIGH |
| Fiscal: Revenue slowdown as a result of continued import slowdown | MEDIUM | MEDIUM |
| Macroeconomic: continued uncertainty reduces FDI | MEDIUM | MEDIUM |
| Macroeconomic: lower execution in the development budget will decrease economic activity (and will potentially increase unemployment). | MEDIUM | HIGH |

| | | |
|--|--------|--------|
| Fiscal: the risk of reduced retail activity (leads to underperformance to target in BRT collection as well as reduced overall growth). | LOW | HIGH |
| Macroeconomic: international commodity and food prices rise again after the slowdown this year. | MEDIUM | LOW |
| Macroeconomic: inflation and reduction in the external dollar flow cause a depreciation in the value of the Afghani. | MEDIUM | LOW |
| Fiscal: O&M costs are calculated as higher than anticipated | LOW | MEDIUM |
| Fiscal: pension payments are exceeded by pension collections in the medium term | MEDIUM | LOW |
| Fiscal: Government cash reserves remain very low, and mismatches between revenue and expenditure could precipitate another cash shortage. | MEDIUM | HIGH |
| Rating Changed/Newly Added | | |
| Macroeconomic: changes in the international prices and falls in rent creates deflation overall by the end of the year. | HIGH | HIGH |
| Macroeconomic: depreciation of the Afghani causes increases in food prices, and the CPI going forward ¹ | HIGH | LOW |
| Macroeconomic: continued emigration creates a downward pressure on the Afghani | HIGH | HIGH |
| Fiscal: new revenue measures are not carried forward for the entirety of next year | HIGH | HIGH |

¹ Low impact, as this will likely only offset some of the falls in prices.

Macro-Economic Overview

Summary

The macroeconomic environment during third quarter 1394 continued to face with the same challenges as it had with in previous quarters, as result of the slowdown in economic activities caused by last year unrest in political environment and rising business uncertainty that with its negative impacts will continue to spill over through the fiscal year.

Exchange rate depreciation against the foreign currency, particularly against US dollars continued during third quarter 1394, which affected the prices of imported items (though partly be offset by deflationary pressure from declined global commodity prices). This devaluation in currency has led to reduce confidence on local currency, as most people switched to do transaction and savings in USD rather than Afghani.

There have been revisions to the macroeconomic indicators to take into account the changing economic conditions through the year, including changes to the inflation, imports and growth forecasts. The National Unity Government takes initiatives to rebound the confidence in the market to avoid capital outflow from the country, in order to encourage and promote domestic investment.

Slowdown in economic performance has led the real growth rate revised down to 2.6% from 4% reflecting the more subdued economic environment compared to historic performance and changes in the international forecasts for Afghanistan, with nominal GDP reduced, in large part due to changes in price expectations. We have seen the following changes in recent quarters:

- An unexpected decline in the exchange rate, against the USD and in particular against the rate used for the current year budget.
- An unprecedented exodus of Afghan migrants to European countries that causes significant dollar outflows, and subsequently currency depreciation.
- A continuation of slow activity across most sectors as a result of the uncertainty and negative confidence in the market.

Table 3. Inflation

| %-Q-o-Q | 1393 Q4 | 1394 Q1 | 1394 Q2 | 1394 Q3 |
|---------|---------|---------|---------|---------|
| CPI | 1.3 | -2.8 | -1.1 | 0.8 |

| | Previous Year (1393) | Budget Forecast (1394) | Current Forecast (1394) |
|-------------------|-------------------------------------|---------------------------------------|--|
| GDP Growth | 2.1 | 4.0 | 2.6 |
| Inflation | 1.3 | 4.3 | -1.1 |
| Deflator | -1.1 | 2.0 | -0.5 |
| NGDP Level | 1,193,232 | 1,291,078 | 1,217,470 |
| Imports Growth | -10.6 | 10.0 | 8.5 |

Consumer price index data is available on a monthly basis, and provides a running indicator of economic activity. During third quarter 1394, overall the prices have slightly risen in the market, with almost price for most of the commodity items increased in Kabul prices.

Falls in prices have been across the board. However they were driven by falls in the international fuel prices, and falls in rental prices in Kabul. The low inflation is likely to continue to the end of the fiscal year, with forecasts for inflation now at -1.1%, down from the 4.3% in the budget for this year. The depreciation of the Afghani creates a continued pressure on the incomes of those earning wages in Afghani.

Revenues

Table 5. Revenue Summary

| In millions of Afghanis | 1393 | 1393 | 1394 | 1394 | 1394 | % Target | % Change |
|---------------------------------------|---------------|----------------|----------------|---------------|----------------|-------------|--------------|
| | Q3 | Q3 YTD | Budget | Q3 | Q3 YTD | | on 1393 |
| Revenues Including Grants | 51,114 | 177,307 | 154,742 | 63,677 | 211,728 | 137% | 19% |
| Revenues Excluding Grants | 23,232 | 70,984 | 154,742 | 28,868 | 81,338 | 53% | 15% |
| Revenue (without customs) | 17,294 | 52,653 | 123,923 | 21,508 | 59,386 | 48% | 13% |
| Tax Revenues (without customs) | 11,613 | 36,576 | 98,996 | 12,608 | 37,928 | 38% | 4% |
| Fixed Taxes | 2,458 | 8,013 | 13,383 | 2,352 | 7,301 | 55% | -9% |
| Income Taxes | 4,004 | 12,619 | 21,545 | 4,716 | 14,228 | 66% | 13% |
| Property Taxes | 204 | 624 | 902 | 118 | 569 | 63% | -9% |
| Sales Taxes | 3,575 | 11,249 | 26,374 | 4,733 | 13,039 | 49% | 16% |
| Other Taxes | 1,372 | 4,072 | 5,975 | 690 | 2,791 | 47% | -31% |
| Customs Duty, Import Taxes | 5,938 | 18,330 | 30,819 | 7,360 | 21,952 | 71% | 20% |
| Non Tax Revenue | 4,327 | 12,536 | 19,226 | 5,255 | 14,343 | 75% | 14% |
| Income from Capital Property | 292 | 1,161 | 1,781 | 796 | 1,647 | 92% | 42% |
| Sales of Goods and Services | 1,450 | 2,927 | 3,689 | 708 | 2,409 | 65% | -18% |
| Administrative Fees | 2,104 | 7,145 | 11,671 | 3,488 | 9,187 | 79% | 29% |
| Royalties | 125 | 309 | 467 | 14 | 119 | 26% | -62% |
| Non Tax Fines and Penalties | 214 | 563 | 847 | 161 | 584 | 69% | 4% |
| Extractive Industry | 142 | 430 | 771 | 87 | 399 | 52% | -7% |
| Miscellaneous Revenue | 198 | 365 | 530 | 2,665 | 4,144 | 782% | 1034% |
| Social Contributions | 1,156 | 3,176 | 5,171 | 981 | 2,971 | 57% | -6% |
| Grants | 27,883 | 106,323 | - | 34,809 | 130,390 | - | 23% |
| Foreign Governments | 13,952 | 62,902 | - | 24,592 | 98,577 | - | 57% |
| International Organisation | 13,930 | 43,421 | - | 10,216 | 31,814 | - | -27% |
| Other Government Units | - | - | - | - | - | - | - |

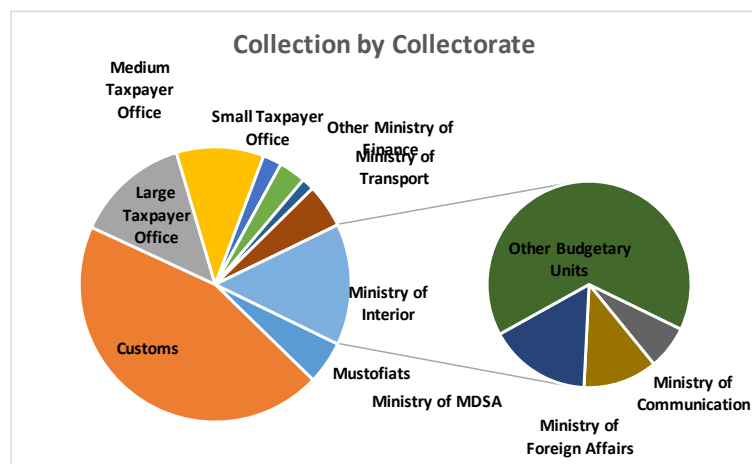
During Third quarter 1394, the year to date total revenue collection was relatively better, while compared to the same period in 1393, showing an increase about Afs 5.6 Billion or 15 percent, while collection was 53 percent of the total target 1393. Customs, Tax & Non tax revenues performed better during the third quarter, and their collections as compared to quarterly actuals in 1393, increased by 24 percent, 9 percent and 21 percent respectively. In the tax revenue, most of the increase come from income and sales taxes, while in non-tax, the administrative fees was larger contributor.

Miscellaneous revenue is revenue which has been collected, but has not yet been attributed to a specific code, over time this value reduces as figures become assigned to revenue codes.

Table 6. Revenues by Collectorate

| In millions of Afghanis | 1393 Q3 | 1393 Q3 YTD | 1394 Q3 | 1394 Q3 YTD | % Change on 1393 |
|-------------------------------|--------------|----------------|--------------|----------------|---------------------|
| Ministry of Finance | 18714 | 58231 | 22247 | 64348 | 19% |
| Mustofiats | 1609 | 4050 | 1165 | 4131 | -28% |
| Customs | 10080 | 30748 | 12852 | 36285 | 28% |
| Large Taxpayer Office | 3455 | 11948 | 3720 | 11039 | 8% |
| Medium Taxpayer Office | 2672 | 8368 | 2702 | 8477 | 1% |
| Small Taxpayer Office | 452 | 1630 | 442 | 1814 | -2% |
| Other Ministry of Finance | 447 | 1487 | 1367 | 2601 | 206% |
| Other Key Ministries | 4517 | 12753 | 6621 | 16990 | 47% |
| Ministry of Transport | 387 | 1161 | 417 | 1189 | 8% |
| Ministry of Interior | 750 | 2361 | 1317 | 4204 | 76% |
| Ministry of Communication | 307 | 715 | 227 | 801 | -26% |
| Ministry of Foreign Affairs | 106 | 447 | 432 | 1365 | 308% |
| Ministry of MDSA ¹ | 726 | 2058 | 614 | 1879 | -15% |
| Other Budgetary Units | 2241 | 6011 | 3614 | 7552 | 61% |

1/ Martyrs, Disabled and Social Affairs



Total collections by Ministry of Finance and other key ministries were greater than what was collected in previous year. Custom revenue shows 28% increase compared to 3rd quarter last year. This is more important as last year there was large fall in custom collection. This increase was partly attributed to increase in the value of imported goods associated with Afghani currency depreciation against the USD.

The Small Taxpayer Office was collected about -2% less than last year collection. This low growth was said to be due to revising the tax rates and low efforts in enforcement by the STO. Contrary to expectation, both LTO and MTO recorded small increase in their collection compared to last year.

There were large increases in non-tax revenue collection by Ministry of Interior and Ministry of Foreign Affairs. Most of the revenue increases were due to increase in the collection of passport revenues and visa fees in those ministries.

Note

The revenue collection against key lines highlights some important revenue lines for illustrating economic activity:

-**BRT**: gives an indication of the performance of retail sales in the economy.

-**BRT customs**: gives an indication of the performance of demand in the economy.

-**Taxes on Profit**: indicates the performance of firms.

-**Construction withholding**: gives an indication of the degree of construction ongoing.

Table 7. Revenue Collection by Key Lines

| | 1393 | 1394 | % Change |
|--------------------------|--------|--------|----------|
| | Q3 YTD | Q3 YTD | |
| BRT Sales | 2,381 | 2,712 | 14% |
| BRT Services | 2,746 | 3,143 | 14% |
| BRT Customs | 5,609 | 7,118 | 27% |
| Tax on Wages | 6,296 | 6,691 | 6% |
| Tax on Profit | 1,735 | 1,312 | -24% |
| Construction Withholding | 2,169 | 3,393 | 56% |

Table 8a. Operating Grants

| All Values are in Million Afs | 1393 | 1393 | % | 1394 | 1394 | % |
|--|-------|--------|-------|--------|--------|-------|
| | Q3 | Q3 YTD | Total | Q3 | Q3 YTD | Total |
| Afghanistan Reconstruction Trust Fund (ARTF) | 2,557 | 9,980 | 16% | 11,352 | 19,032 | 19% |
| Law & Order Trust Fund (LOTFA) | 6,133 | 19,118 | 31% | 6,423 | 20,776 | 21% |
| CSTC-A ¹ MoD | 4,080 | 28,763 | 46% | 6,778 | 45,031 | 46% |
| CSTC-A ¹ MoI | 1,165 | 4,557 | 7% | 0 | 13,542 | 14% |

1/ Combined Security Transitional Command Afghanistan

Table 8b. Largest Development Grants for the YTD

| All Values are in Million Afghanis | Code | 1394 YTD |
|---|-------|----------|
| Capacity Building of Community Development Councils (CDCs) | 30380 | 5,484 |
| Capacity Building Commercialization (CBC) Part 1 Distribution System | 38200 | 2,067 |
| School Grants | 30230 | 2,023 |
| Improvement and Maintenance of Secondary Road | 32620 | 1,405 |
| Basic Package of Health Services and the Essential Package of Hospital Services | 30750 | 1,398 |
| Rehabilitation Of The Maidan Shar-Bamyan Road (LOT-1) | 40100 | 1,328 |
| Lending Activities | 38140 | 1,224 |
| 084-AFG Energy Sector Development Investment Program 2 | 35240 | 1,216 |
| Basic Package of Health Services and Essential Package of Hospital Services | 32641 | 1,213 |
| MOPH Partnership Contracts For Health Services Program (SOAG 306-07-00 II#7) | 38080 | 1,203 |
| Rehabilitation and replacement of Government Furnished Equipment | 38190 | 1,191 |
| Awards for Poppy free provinces | 38160 | 1,191 |
| Horticultural Production | 30650 | 756 |
| Procurement Reform | 30620 | 661 |
| Improvement and Maintenance of Secondary Road | 30640 | 575 |
| Reconstruction and Widening of the approximately 50 Km to Sapary Road | 35260 | 530 |
| Rehabilitation of irrigation Systems | 32520 | 476 |
| Award of Contracts and Licenses | 32610 | 465 |
| Improving Teacher Competencies | 32632 | 455 |
| JNPGA 2010 | 48880 | 390 |

During the 3rd quarter 1394, total YTD operating grants disbursements increased compared to the same period last year. This was a result of large increases in grants channeled through CSTC-A for MoD and Mol, and LOTFA. The ARTF grants which were disbursed on non-security operating spending were 91% higher than the same period in previous year. The LOTFA grants which were disbursed on non-security operating spending made up 21 % of the operating grants disbursement. The CSTC-A for MoD grants for security operating made up 46 % of the operating grants disbursements, had higher spending than the level in the same period last year. The CSTC-A for Mol, which made up 14 % of the total operating grants disbursement, has spent higher than the same period of previous year. The rise in security grants disbursements was due to increase in fighting throughout the country after the government took full responsibility for the security from the international forces.

Overall disbursements for development grants were lower, and it is more related to more delays in ministers' appointment and subsequently their approval by the parliament.

Program Expenditures

Table 9a. Worst Performing Programs

| <i>By percentage of allotment expended</i> | Ministry | YTD | Allotment | Ratio |
|--|--|------------|------------------|--------------|
| Housing | Ministry of Urban Development | 8.7 | 112.0 | 7.8% |
| Electronic Afghanistan (E- Afghanistan) | Ministry of Communication | 195.3 | 609.8 | 32.0% |
| Economic Regeneration | Ministry of Agriculture | 1067.1 | 2787.5 | 38.3% |
| Combat Forces | Ministry of Defence | 33074.3 | 76614.8 | 43.2% |
| Supportive forces | Ministry of Defence | 9419.3 | 21215.5 | 44.4% |
| Rural Infrastructure | Ministry of Rural Rehabilitation and Development | 2329.5 | 4489.9 | 51.9% |
| Urban Infrastructure | Ministry of Urban Development | 369.7 | 689.8 | 53.6% |
| Road Maintenance | Ministry of Public Works | 2006.7 | 3679.8 | 54.5% |
| Availability of competitively priced electricity f ... | Ministry of Energy and Water | 666.2 | 1197.4 | 55.6% |
| Infrastructure | Ministry of Public Works | 6392.0 | 11450.3 | 55.8% |

Table 9b. Best Performing Programs

| <i>By percentage of allotment expended</i> | Ministry | YTD | Allotment | Ratio |
|--|--|------------|------------------|--------------|
| Services to President | Presidents Office | 361.2 | 361.2 | 100.0% |
| Local Governance | Ministry of Rural Rehabilitation and Development | 8780.9 | 11072.0 | 79.3% |
| Institutional Development | Ministry of Public Health | 827.3 | 1059.2 | 78.1% |
| Public Finance Management | Ministry of Finance | 2878.7 | 3720.1 | 77.4% |
| General Administration | Ministry of Energy and Water | 131.8 | 173.6 | 75.9% |
| ICT literacy | Ministry of Communication | 17.0 | 22.6 | 75.2% |
| Admin and regulatory | Ministry of Commerce | 284.7 | 380.1 | 74.9% |
| Administration and Finance | Ministry of Public Works | 105.5 | 140.9 | 74.9% |
| Martyrs and Disabled | Ministry of Martyrs, Disabled and Social Affairs | 7624.8 | 10249.7 | 74.4% |
| Educate & Train Skilled Graduates | Ministry of Higher Education | 1242.1 | 1670.7 | 74.3% |

Table 9(a) shows that 10 programs executed less than 60% of their allotted budget, in which the housing program with an execution rate of 7.8% stands the lowest performing program. This program was implemented by the Ministry of Urban Development. The list shows that many of the poor- performing programs belongs to the infrastructure sectors, and two belongs to security sector, implemented by the Ministry of Defense.

Table 9(b) shows that 10 top performing programs could implement over 70% percent of their allotted budget, among which the program for service to the President with an execution rate of 100% stand top and the Educate and Train Skilled Graduates, implemented by the Ministry of Higher Education with an execution rate of 74.3% stands the lowest among the top performers.

From the figures in both tables in can be seen that the all of the top performing programs are in the services sector, while all of the poor performers are in the infrastructure sector. Since most of the services-oriented programs are implemented in Kabul and the security environment for those programs is favorable they have been able to execute their budget. Similarly, the programs related infrastructure is spread over the country and it could be that due to security deterioration the concerned ministries could not implement the programs. Moreover, such programs require advanced technical skills and capacity, the lack of which could be one of the reasons for the poor performance.

Secondly, the poor planning and financial management capabilities of certain projects in line ministries has led to poor budgeting in beginning of the year and again problems during the execution of the project.

Table 10a. Programs Expenditure

| In millions of Afghanis | OPERATING BUDGET | | | | DEVELOPMENT BUDGET | | | | TOTAL BUDGET | | | |
|--|------------------|----------------|----------------|------------|--------------------|----------------|----------------|-------------|----------------|----------------|----------------|------------|
| | 1394 | | | | 1394 | | | | 1394 | | | |
| | Q3 YTD | Budget | Allotted | % Allot. | Q3 YTD | Budget | Allotted | % Allot. | Q3 YTD | Budget | Allotted | % Allot. |
| Ministry of Education | 20854.8 | 30641.4 | 29988.3 | 70% | 4140.9 | 15859.3 | 6157.7 | 67% | 24995.7 | 48150.6 | 36716.5 | 68% |
| General & Islamic Education | 17965.8 | 25791.2 | 25406.2 | 71% | 1270.9 | 7818.5 | 2376.1 | 53% | 19236.7 | 34636.0 | 28007.9 | 69% |
| Curriculum development & teacher training | 653.6 | 1112.6 | 1076.5 | 61% | 1286.1 | 3830.7 | 1910.4 | 67% | 1939.8 | 5137.8 | 3104.8 | 62% |
| Technical and vocational training program | 856.4 | 1322.9 | 1313.8 | 65% | 657.3 | 1829.4 | 747.2 | 88% | 1513.8 | 3573.3 | 2279.7 | 66% |
| Literacy and informal Education | 390.2 | 624.3 | 623.7 | 63% | 210.6 | 508.5 | 251.4 | 84% | 600.8 | 1141.0 | 883.1 | 68% |
| Education management | 993.0 | 1790.4 | 1568.2 | 63% | 715.9 | 1872.2 | 872.7 | 82% | 1708.9 | 3662.6 | 2440.9 | 70% |
| Other | -4.2 | 0.0 | 0.0 | - | 0.0 | 0.0 | 0.0 | - | -4.2 | 0.0 | 0.0 | - |
| Ministry of Agriculture, Irrigation and Livestock | 782.7 | 1075.3 | 1064.7 | 74% | 2962.0 | 6849.5 | 4912.2 | 60% | 3744.7 | 9460.7 | 6750.8 | 55% |
| Natural Resource Management | 111.2 | 151.6 | 150.5 | 74% | 576.7 | 1144.7 | 611.0 | 94% | 687.9 | 1664.4 | 974.5 | 71% |
| Agriculture Production and Productivity | 288.1 | 392.9 | 390.6 | 74% | 1416.4 | 2469.9 | 1870.1 | 76% | 1704.4 | 3337.6 | 2603.1 | 65% |
| Economic Regeneration | 110.3 | 153.1 | 151.7 | 73% | 956.9 | 3228.4 | 2428.0 | 39% | 1067.1 | 4050.8 | 2787.5 | 38% |
| Reform and Capacity Building | 273.9 | 377.8 | 371.9 | 74% | 12.0 | 6.4 | 3.1 | 391% | 285.9 | 407.9 | 385.7 | 74% |
| Other | -0.7 | - | - | - | 0.0 | - | - | - | -0.7 | - | - | - |
| Ministry of Rural Rehabilitation and Development | 359.3 | 512.5 | 508.6 | 71% | 11341.5 | 20465.0 | 15333.5 | 74% | 11700.8 | 22330.6 | 16410.0 | 71% |
| Rural Infrastructure (RI) | 0.0 | 0.0 | 0.0 | - | 2329.5 | 5594.3 | 3921.9 | 59% | 2329.5 | 6940.3 | 4489.9 | 52% |
| Economic Regeneration (ER) | 0.0 | 0.0 | 0.0 | - | 231.1 | 1112.4 | 339.5 | 68% | 231.1 | 1112.4 | 339.5 | 68% |
| Local Governance | 0.0 | 0.0 | 0.0 | - | 8780.9 | 13758.3 | 11072.0 | 79% | 8780.9 | 13765.7 | 11072.0 | 79% |
| Institutional Support Program (ISP) | 359.5 | 512.5 | 508.6 | 71% | 0.0 | 0.0 | 0.0 | - | 359.5 | 512.5 | 508.6 | 71% |
| Other | -0.2 | - | - | - | 0.0 | - | - | - | -0.2 | - | - | - |
| Ministry of Energy & Water | 405.7 | 594.5 | 586.5 | 69% | 2469.7 | 4400.3 | 2656.6 | 93% | 2875.4 | 9347.5 | 4673.5 | 62% |
| Energy | 44.4 | 64.0 | 63.3 | 70% | 621.7 | 752.5 | 492.7 | 126% | 666.2 | 2444.4 | 1197.4 | 56% |
| Water | 230.0 | 353.4 | 349.5 | 66% | 1847.9 | 3647.8 | 2163.8 | 85% | 2077.9 | 6726.1 | 3302.4 | 63% |
| Admin & Finance | 131.8 | 177.1 | 173.6 | 76% | 0.0 | 0.0 | 0.0 | - | 131.8 | 177.1 | 173.6 | 76% |
| Other | -0.5 | - | - | - | 0.0 | - | - | - | -0.5 | - | - | - |
| Ministry of Finance | 2675.2 | 3787.5 | 3772.7 | 71% | 1316.8 | 4139.4 | 1590.3 | 83% | 3992.0 | 8703.3 | 5918.4 | 67% |
| Public Financial Management | 1940.6 | 2260.5 | 2257.7 | 86% | 938.1 | 2574.5 | 1291.0 | 73% | 2878.7 | 5147.7 | 3720.1 | 77% |
| Revenue Management | 387.7 | 564.3 | 559.7 | 69% | 102.1 | 179.2 | 60.2 | 170% | 489.8 | 1027.3 | 861.3 | 57% |
| Operation (General Administration) | 674.1 | 930.4 | 923.4 | 73% | 195.3 | 511.8 | 116.4 | 168% | 869.4 | 1622.1 | 1182.4 | 74% |
| Policy Management | 27.6 | - | - | - | 81.3 | 873.8 | 122.7 | 66% | 108.9 | 906.2 | 154.6 | 70% |
| Other | -354.8 | - | - | - | 0.0 | - | - | - | -354.8 | - | - | - |
| Ministry of Public Works | 2158.4 | 3898.6 | 3889.2 | 55% | 6343.6 | 17865.4 | 8866.6 | 72% | 8502.0 | 27345.7 | 15271.1 | 56% |
| Transportation Infrastructures | 48.4 | 69.4 | 68.4 | 71% | 6343.6 | 17865.4 | 8866.6 | 72% | 6392.0 | 23516.6 | 11450.3 | 56% |
| Maintenance of Transport Infrastructure | 2006.7 | 3685.4 | 3679.8 | 55% | 0.0 | 0.0 | 0.0 | - | 2006.7 | 3685.4 | 3679.8 | 55% |
| Admin & Finance | 105.5 | 143.8 | 140.9 | 75% | 0.0 | 0.0 | 0.0 | - | 105.5 | 143.8 | 140.9 | 75% |
| Other | -2.2 | - | - | - | 0.0 | - | - | - | -2.2 | - | - | - |
| Ministry of Public Health | 2366.1 | 3579.4 | 3555.9 | 67% | 6122.6 | 13068.3 | 8413.2 | 73% | 8488.7 | 19193.8 | 13659.9 | 62% |
| Institutional Development and Assessment (IDA) | 36.4 | 49.6 | 48.8 | 74% | 790.9 | 1539.5 | 220.3 | 359% | 827.3 | 3129.0 | 1059.2 | 78% |
| Health Service Provision | 862.8 | 1428.7 | 1419.1 | 61% | 5331.6 | 11526.8 | 8192.9 | 65% | 6194.4 | 13944.0 | 10512.6 | 59% |
| Admin | 1475.1 | 2101.2 | 2088.0 | 71% | 0.1 | 0.0 | 0.0 | - | 1475.2 | 2118.9 | 2088.1 | 71% |
| Other | -8.1 | - | - | - | 0.0 | - | - | - | -8.1 | - | - | - |
| Independent Directorate of Local Governance | 1428.9 | 2311.4 | 2280.6 | 63% | 329.7 | 215.2 | 39.6 | 832% | 1758.6 | 3456.9 | 2653.2 | 66% |
| National Principals for Local Governance | 5.5 | 25.8 | 25.8 | 21% | 0.0 | 0.0 | 0.0 | - | 5.5 | 25.8 | 25.8 | 21% |
| Local Governance Management | 1288.1 | 1896.0 | 1889.0 | 68% | 329.7 | 215.2 | 39.6 | 832% | 1617.8 | 3041.5 | 2261.6 | 72% |
| General Supporting Services | 136.1 | 389.6 | 365.9 | 37% | 0.0 | 0.0 | 0.0 | - | 136.1 | 389.6 | 365.9 | 37% |
| Other | -0.8 | - | - | - | 0.0 | - | - | - | -0.8 | - | - | - |
| Ministry of Urban Development | 196.6 | 281.4 | 277.3 | 71% | 408.0 | 375.5 | 216.3 | 189% | 604.6 | 1640.6 | 1128.4 | 54% |
| Planning & Urban Development | 19.1 | 25.3 | 25.0 | 77% | 38.0 | 0.0 | 0.0 | - | 57.1 | 81.6 | 79.9 | 72% |
| Housing | 8.7 | 12.4 | 12.2 | 71% | 0.0 | 8.8 | 0.0 | - | 8.7 | 183.5 | 112.0 | 8% |
| Urban Infrastructure | 27.8 | 37.4 | 36.8 | 75% | 341.9 | 199.5 | 199.5 | 171% | 369.7 | 973.5 | 689.8 | 54% |
| Management & Operations | 141.1 | 206.3 | 203.4 | 69% | 28.0 | 167.1 | 16.8 | 167% | 169.1 | 402.0 | 246.8 | 69% |
| Other | -0.1 | - | - | - | 0.0 | - | - | - | -0.1 | - | - | - |

Table 10b. Programs Expenditure

| (In millions of Afghanis) | OPERATING BUDGET | | | | DEVELOPMENT BUDGET | | | | TOTAL BUDGET | | | |
|---|------------------|-----------------|----------------|-------------|--------------------|----------------|---------------|--------------|----------------|-----------------|----------------|-------------|
| | 1394 | | | | 1394 | | | | 1394 | | | |
| | Q3 YTD | Budget | Allocated | % Alloc. | Q3 YTD | Budget | Allocated | % Alloc. | Q3 YTD | Budget | Allocated | % Alloc. |
| Ministry of Transport | 175.9 | 297.2 | 293.3 | 60% | 4.2 | 0.0 | 0.0 | - | 180.1 | 365.6 | 318.5 | 57% |
| Land Transport Services | 177.0 | 297.2 | 293.3 | 60% | 4.2 | 0.0 | 0.0 | - | 181.2 | 365.6 | 318.5 | 57% |
| Other | -1.2 | | | - | 0.0 | | | - | -1.2 | | | - |
| Ministry of Communication and Information Technology | 360.9 | 497.0 | 495.3 | 73% | 126.6 | 933.7 | 508.4 | 25% | 487.5 | 1430.7 | 1003.7 | 49% |
| E - Afghanistan | 68.7 | 101.7 | 101.4 | 68% | 126.6 | 933.7 | 508.4 | 25% | 195.3 | 1035.4 | 609.8 | 32% |
| ICT Literacy | 17.0 | 22.7 | 22.6 | 75% | 0.0 | 0.0 | 0.0 | - | 17.0 | 22.7 | 22.6 | 75% |
| General Administration & Management | 275.8 | 372.6 | 371.2 | 74% | 0.0 | 0.0 | 0.0 | - | 275.8 | 372.6 | 371.2 | 74% |
| Other | -0.6 | | | - | 0.0 | | | - | -0.6 | | | - |
| Ministry of Commerce and Industry | 492.8 | 693.0 | 683.1 | 72% | 284.4 | 511.2 | 427.4 | 67% | 777.2 | 1271.2 | 1147.3 | 68% |
| Private Sector and Industry Development | 21.8 | 33.8 | 33.3 | 65% | 263.2 | 511.2 | 427.4 | 62% | 284.9 | 555.8 | 470.7 | 61% |
| Trade Policy and Transit | 202.4 | 294.0 | 287.6 | 70% | 6.2 | 0.0 | 0.0 | - | 208.6 | 303.8 | 296.5 | 70% |
| Admin and Regulatory Services | 269.6 | 365.2 | 362.1 | 74% | 15.1 | 0.0 | 0.0 | - | 284.7 | 411.6 | 380.1 | 75% |
| Other | -1.0 | | | - | 0.0 | | | - | -1.0 | | | - |
| Ministry of Labour, Social Affairs, Martyrs and Disabled | 13133.0 | 17963.0 | 17937.2 | 73% | 183.2 | 800.9 | 214.9 | 85% | 13316.2 | 18867.2 | 18251.4 | 73% |
| Labor Support Program | 4628.6 | 6347.1 | 6346.0 | 73% | 166.8 | 792.4 | 206.6 | 81% | 4795.4 | 7227.1 | 6637.1 | 72% |
| Social services | 284.3 | 422.9 | 416.5 | 68% | 3.6 | 8.5 | 8.3 | 43% | 287.9 | 431.4 | 424.8 | 68% |
| Martyrs and Disabled | 7618.1 | 10243.7 | 10243.0 | 74% | 6.6 | 0.0 | 0.0 | - | 7624.8 | 10250.4 | 10249.7 | 74% |
| Administration & Finance | 603.1 | 949.4 | 931.6 | 65% | 6.1 | 0.0 | 0.0 | - | 609.2 | 958.3 | 939.8 | 65% |
| Other | -1.2 | | | - | 0.0 | | | - | -1.2 | | | - |
| Ministry of Defence | 42367.9 | 113391.2 | 97830.3 | 43% | 0.0 | 0.0 | 0.0 | - | 42367.9 | 113391.2 | 97830.3 | 43% |
| Cambat forces | 33074.3 | 88509.7 | 76614.8 | 43% | 0.0 | 0.0 | 0.0 | - | 33074.3 | 88509.7 | 76614.8 | 43% |
| Supportive forces | 9419.3 | 24871.4 | 21215.5 | 44% | 0.0 | 0.0 | 0.0 | - | 9419.3 | 24871.4 | 21215.5 | 44% |
| Other | -125.6 | | | - | 0.0 | | | - | -125.6 | | | - |
| Ministry of Women Affairs | 121.4 | 200.6 | 197.0 | 62% | 24.0 | 0.0 | 0.0 | - | 145.5 | 243.5 | 238.7 | 61% |
| Women Support and Strengthening | 7.0 | 10.5 | 10.4 | 67% | 0.0 | 0.0 | 0.0 | - | 7.0 | 10.5 | 10.4 | 67% |
| Gender Development and policy monitoring | 7.5 | 12.5 | 12.3 | 60% | 4.6 | 2.0 | 0.0 | - | 12.1 | 20.9 | 17.8 | 68% |
| Administration & Finance | 107.1 | 177.6 | 174.3 | 61% | 19.4 | 0.0 | 0.0 | - | 126.5 | 214.1 | 210.5 | 60% |
| Other | -0.1 | | | - | 0.0 | | | - | -0.1 | | | - |
| Ministry of Economy | 147.6 | 253.4 | 247.9 | 60% | 131.2 | 159.4 | 124.2 | 106% | 278.7 | 530.6 | 454.2 | 61% |
| Economic Policy and Strategy and Monitoring and Evaluation | 98.5 | 163.8 | 161.4 | 61% | 114.1 | 159.4 | 124.2 | 92% | 212.7 | 389.6 | 343.9 | 62% |
| Management & Operations | 49.3 | 89.6 | 86.5 | 57% | 17.0 | 0.0 | 0.0 | - | 66.3 | 141.0 | 110.2 | 60% |
| Other | -0.2 | | | - | 0.0 | | | - | -0.2 | | | - |
| Presidents Office | 360.9 | 361.2 | 361.2 | 100% | 0.0 | 0.0 | 0.0 | - | 360.9 | 361.2 | 361.2 | 100% |
| Providing Services to the Prisedent | 361.2 | 361.2 | 361.2 | 100% | 0.0 | 0.0 | 0.0 | - | 361.2 | 361.2 | 361.2 | 100% |
| Other | -0.3 | | | - | 0.0 | | | - | -0.3 | | | - |
| Ministry of Higher Education | 3164.2 | 4796.5 | 4679.5 | 68% | 1218.7 | 171.1 | 77.1 | 1580% | 4382.9 | 7864.1 | 6317.6 | 69% |
| Providing higher education opportunities | 23.4 | 32.5 | 32.5 | 72% | 1218.7 | 171.1 | 77.1 | 1580% | 1242.1 | 3100.2 | 1670.7 | 74% |
| Leadership & Management of Higher Education System | 3142.9 | 4764.0 | 4647.0 | 68% | 0.0 | 0.0 | 0.0 | - | 3142.9 | 4764.0 | 4647.0 | 68% |
| Other | -2.2 | | | - | 0.0 | | | - | -2.2 | | | - |
| IARCS | 240.0 | 348.6 | 339.7 | 71% | 75.0 | 266.4 | 75.6 | 99% | 315.0 | 739.4 | 453.0 | 70% |
| Appointments & Appeals | 37.6 | 52.0 | 50.7 | 74% | 0.0 | 0.0 | 0.0 | - | 37.6 | 52.0 | 50.7 | 74% |
| Public Administrative Reforms | 28.8 | 39.4 | 38.7 | 74% | 0.0 | 0.0 | 0.0 | - | 28.8 | 39.4 | 38.7 | 74% |
| Capacity Development | 21.9 | 31.6 | 30.7 | 71% | 0.0 | 0.0 | 0.0 | - | 21.9 | 31.6 | 30.7 | 71% |
| Supportive Program | 151.7 | 225.6 | 219.5 | 69% | 75.0 | 266.4 | 75.6 | 99% | 226.7 | 616.4 | 332.8 | 68% |
| Other | 0.0 | | | - | 0.0 | | | - | 0.0 | | | - |
| OTHERS | 68,436 | 110,838 | 108,545 | | 10,893 | 29,592 | 18,241 | | 79,329 | 140,430 | 126,787 | |
| TOTAL GROSS EXPENDITURES | 160,229 | 296,322 | 277,534 | 58% | 48,375 | 115,673 | 67,855 | 71% | 208,604 | 435,125 | 356,344 | 59% |

Expenditure by Policy Area

Table 11. ANDS Expenditures

| In millions of Afghanis | 1393 | 1393 | 1394 | 1394 | 1394 | 1394 | % | % Change |
|---------------------------------|---------------|----------------|---------------|----------------|----------------|----------------|------------|-------------|
| | Q3 | Q3 YTD | Q3 | Q3 YTD | Budget | Allocated | | on 1393 |
| TOTAL GROSS EXPENDITURES | 78,161 | 209,985 | 81,176 | 208,604 | 441,320 | 359,652 | 58% | 4% |
| Operating Budget | 59,471 | 155,714 | 66,157 | 160,229 | 296,322 | 277,121 | 58% | 11% |
| Development Budget | 18,690 | 54,271 | 15,019 | 48,375 | 115,673 | 67,855 | 71% | -20% |
| Security | 37,008 | 95,529 | 43,881 | 99,926 | 208,907 | 190,400 | 52% | 19% |
| Operating Budget | 36,453 | 93,978 | 43,696 | 99,468 | 207,650 | 189,622 | 52% | 20% |
| Development Budget | 556 | 1,552 | 185 | 458 | 241 | 57 | 810% | -67% |
| Governance | 3,592 | 10,870 | 3,956 | 11,325 | 17,876 | 15,740 | 72% | 10% |
| Operating Budget | 3,388 | 10,083 | 3,720 | 10,279 | 14,689 | 14,465 | 71% | 10% |
| Development Budget | 203 | 787 | 235 | 1,046 | 1,071 | 235 | 444% | 16% |
| Infrastructure | 8,832 | 21,075 | 6,838 | 21,903 | 69,048 | 42,022 | 52% | -23% |
| Operating Budget | 1,296 | 4,322 | 1,214 | 4,154 | 6,881 | 6,840 | 61% | -6% |
| Development Budget | 7,536 | 16,753 | 5,623 | 17,749 | 48,127 | 28,814 | 62% | -25% |
| Education | 12,768 | 31,170 | 12,119 | 30,571 | 58,119 | 44,803 | 68% | -5% |
| Operating Budget | 9,763 | 24,635 | 9,657 | 25,008 | 36,896 | 36,113 | 69% | -1% |
| Development Budget | 3,004 | 6,535 | 2,462 | 5,563 | 16,162 | 6,244 | 89% | -18% |
| Health | 2,026 | 8,161 | 2,798 | 8,489 | 19,194 | 13,660 | 62% | 38% |
| Operating Budget | 987 | 2,409 | 919 | 2,366 | 3,579 | 3,556 | 67% | -7% |
| Development Budget | 1,039 | 5,751 | 1,879 | 6,123 | 13,068 | 8,413 | 73% | 81% |
| Agriculture | 6,076 | 21,808 | 4,365 | 16,288 | 33,852 | 24,614 | 66% | -28% |
| Operating Budget | 517 | 1,424 | 489 | 1,408 | 2,014 | 1,996 | 71% | -5% |
| Development Budget | 5,559 | 20,384 | 3,876 | 14,880 | 28,746 | 21,194 | 70% | -30% |
| Social Protection | 5,855 | 15,868 | 5,516 | 14,300 | 20,711 | 19,963 | 72% | -6% |
| Operating Budget | 5,761 | 15,629 | 5,402 | 13,988 | 19,513 | 19,471 | 72% | -6% |
| Development Budget | 94 | 239 | 114 | 312 | 853 | 241 | 130% | 21% |
| Economic Governance | 2,005 | 5,504 | 1,704 | 5,802 | 13,613 | 8,450 | 69% | -15% |
| Operating Budget | 1,307 | 3,234 | 1,059 | 3,558 | 5,099 | 5,058 | 70% | -19% |
| Development Budget | 698 | 2,270 | 644 | 2,244 | 7,405 | 2,657 | 84% | -8% |
| Unclassified | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |

Table 11 shows that the expenditure on health services in 3rd quarter of 1394 increased by 38% as compared to the same quarter in 1393. However, the breakdown of the budget for health shows that the operating expenditure has fallen by 7%, while the development expenditure has increased by 81%. Increased expenditure on health services is in line with the ANDS priorities. While, expenditure on agriculture, infrastructure and education has reduced by 28%, 23% and 5% respectively, as compared to the same quarter in 1393, even though these are the priority areas under ANDS. It was explained in tables 9(a) and 9(b) that most of the poor performing programs belongs to the infrastructure sectors such as agriculture and road, which has been reflected her as well.

Table 12. COFOG Expenditure

| In millions of Afghanis | 1393 | 1393 | 1393 | 1394 | 1394 | 1394 | |
|---|---------------|----------------|-------------|---------------|----------------|-------------|-------------|
| | Q3 | Q3 YTD | % Total | Q3 | Q3 YTD | % Total | % Change |
| TOTAL NET EXPENDITURE | 78,153 | 210,117 | 100% | 81,401 | 209,216 | 100% | 4% |
| Sale of Land and Buildings | -7 | -29 | 0% | -3 | -21 | 0% | -54% |
| TOTAL GROSS EXPENDITURE | 78,161 | 210,145 | 100% | 81,404 | 209,237 | 100% | 4% |
| RECURRENT EXPENDITURE | 67,699 | 177,612 | 85% | 71,350 | 179,192 | 86% | 5% |
| CAPITAL EXPENDITURE | 10,462 | 32,533 | 15% | 10,054 | 30,045 | 14% | -4% |
| General Public Services | 9,504 | 22,556 | 11% | 12,787 | 32,261 | 15% | 35% |
| Recurrent Expenditure | 7,280 | 17,943 | 9% | 10,264 | 25,645 | 12% | 41% |
| Capital Expenditure | 2,225 | 4,613 | 2% | 2,522 | 6,615 | 3% | 13% |
| Defence | 20,262 | 54,450 | 26% | 22,919 | 52,815 | 25% | 13% |
| Recurrent Expenditure | 18,631 | 51,362 | 24% | 21,186 | 50,770 | 24% | 14% |
| Capital Expenditure | 1,631 | 3,089 | 1% | 1,733 | 2,045 | 1% | 6% |
| Public Order and Safety | 14,217 | 38,311 | 18% | 16,689 | 39,720 | 19% | 17% |
| Recurrent Expenditure | 14,103 | 38,035 | 18% | 15,947 | 38,481 | 18% | 13% |
| Capital Expenditure | 114 | 276 | 0% | 741 | 1,238 | 1% | 551% |
| Economic Affairs | 13,464 | 39,759 | 19% | 8,482 | 30,893 | 15% | -37% |
| Recurrent Expenditure | 7,975 | 17,354 | 8% | 4,616 | 14,284 | 7% | -42% |
| Capital Expenditure | 5,489 | 22,405 | 11% | 3,865 | 16,609 | 8% | -30% |
| Environmental Protection | 58 | 181 | 0% | 76 | 205 | 0% | 31% |
| Recurrent Expenditure | 48 | 131 | 0% | 50 | 138 | 0% | 4% |
| Capital Expenditure | 11 | 49 | 0% | 26 | 67 | 0% | 146% |
| Housing and Communal Amenities | 269 | 611 | 0% | 273 | 849 | 0% | 2% |
| Recurrent Expenditure | 98 | 291 | 0% | 106 | 313 | 0% | 9% |
| Capital Expenditure | 171 | 321 | 0% | 167 | 536 | 0% | -2% |
| Health | 2,045 | 8,212 | 4% | 2,816 | 8,539 | 4% | 38% |
| Recurrent Expenditure | 1,954 | 7,995 | 4% | 2,534 | 7,764 | 4% | 30% |
| Capital Expenditure | 91 | 217 | 0% | 282 | 774 | 0% | 211% |
| Recreation, Culture and Religion | 576 | 1,279 | 1% | 666 | 1,725 | 1% | 16% |
| Recurrent Expenditure | 519 | 1,111 | 1% | 545 | 1,369 | 1% | 5% |
| Capital Expenditure | 57 | 168 | 0% | 120 | 357 | 0% | 112% |
| Education | 12,382 | 30,189 | 14% | 11,654 | 29,405 | 14% | -6% |
| Recurrent Expenditure | 11,711 | 28,801 | 14% | 11,065 | 27,638 | 13% | -6% |
| Capital Expenditure | 670 | 1,388 | 1% | 589 | 1,768 | 1% | -12% |
| Social Protection | 5,383 | 14,597 | 7% | 5,043 | 12,826 | 6% | -6% |
| Recurrent Expenditure | 5,380 | 14,591 | 7% | 5,035 | 12,790 | 6% | -6% |
| Capital Expenditure | 3 | 6 | 0% | 8 | 36 | 0% | 126% |

Expenditures on Inputs

Table 13. Expenditure Summary by Input

| In millions of Afghanis | 1393 | 1393 | 1394 | 1394 | 1394 | 1394 | % Growth | % |
|---|--------------|---------------|---------------|---------------|--------------|---------------|----------|---------|
| | Q3 | Q3 YTD | Budget | Allocated | Q3 | Q3 YTD | on 1393 | Budget. |
| TOTAL GROSS EXPENDITURES | 78161 | 209985 | 441734 | 360065 | 81404 | 208894 | 4% | 18% |
| Operating Budget | 59471 | 155714 | | | 66385 | 160519 | 12% | |
| Development Budget | 18690 | 54271 | | | 15019 | 48375 | -20% | |
| Discretionary Budget | 2640 | 9230 | | | 2795 | 11052 | 6% | |
| Non-discretionary Budget | 16050 | 45041 | | | 12224 | 37323 | -24% | |
| TOTAL NET EXPENDITURES | 78153 | 209957 | | | 81401 | 208873 | 4% | |
| RECURRENT EXPENDITURES | 67699 | 177452 | | | 71350 | 178849 | 5% | |
| Compensation of Employees | 38431 | 108889 | 161456 | 158382 | 40775 | 109471 | 6% | 25% |
| Wages and Salaries | 38158 | 108190 | | | 40232 | 108435 | 5% | |
| Social Benefits | 353 | 909 | | | 625 | 1249 | 77% | |
| Other Compensation | -80 | -210 | | | -82 | -214 | | |
| Use of Goods and Services | 23724 | 53343 | 156765 | 118966 | 25164 | 55139 | 6% | 16% |
| Travel | 472 | 1517 | | | 623 | 1561 | 32% | |
| Food | 1194 | 2562 | | | 956 | 2323 | -20% | |
| Contracted Services | 6746 | 19384 | | | 5760 | 16408 | -15% | |
| Repairs and Maintenance | 4552 | 8340 | | | 4689 | 6308 | 3% | |
| Utilities | 1693 | 3429 | | | 1657 | 3101 | -2% | |
| Fuel | 1990 | 4137 | | | 6391 | 13891 | 221% | |
| Tools and Materials | 2743 | 4696 | | | 2829 | 4180 | 3% | |
| Other Use of Goods and Services | 4335 | 9279 | | | 2259 | 7367 | -48% | |
| Interest | 140 | 274 | 927 | 927 | 58 | 433 | -59% | 6% |
| Social Transfers | 5404 | 14947 | 20156 | 20144 | 5353 | 13806 | -1% | 27% |
| Subsidies | 0 | 450 | | | 250 | 597 | - | |
| Grants | 102 | 388 | | | 39 | 137 | -62% | |
| Foreign Grants | 84 | 371 | | | 39 | 137 | | |
| Current Grants | 18 | 18 | | | 0 | 0 | | |
| Social Security | 5189 | 13983 | | | 5064 | 12923 | -2% | |
| Other Social Transfers ¹ | 113 | 125 | | | 0 | 150 | -100% | |
| ACQUISITION OF ASSETS | | | | | | | | |
| Gross Acquisition of NFA | 10462 | 32533 | 102429 | 61645 | 10054 | 30045 | -4% | 10% |
| Net Acquisition of NFA² | 10454 | 32504 | | | 10051 | 30024 | -4% | |
| Sale of Land and Buildings ³ | -7 | -29 | | | -3 | -21 | -54% | |
| Buildings and Structures | 5398 | 14880 | | | 6739 | 20341 | 25% | |
| Machinery / Equipment | 2634 | 4632 | | | 2506 | 5709 | -5% | |
| Valuables | 0 | 0 | | | 0 | 0 | - | |
| Land | 209 | 537 | | | 182 | 332 | -13% | |
| Capital Advance Payments | 2221 | 12483 | | | 627 | 3663 | -72% | |

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

Table 14. Operating Expenditure

| In millions of Afghanis | 1393 | 1393 | 1394 | 1394 | 1394 | 1394 | % | % Change |
|--|---------------|----------------|---------------|----------------|----------------|----------------|------------|-------------|
| | Q3 | Q3 YTD | Q3 | Q3 YTD | Budget | Allocated | Budget. | on 1393 |
| TOTAL GROSS EXPENDITURES | 59,479 | 155,743 | 66,388 | 160,540 | 295,809 | 276,606 | 22% | 12% |
| TOTAL NET EXPENDITURES (2) | 59,471 | 155,714 | 66,385 | 160,519 | | | | |
| RECURRENT EXPENDITURES | | | | | | | | - |
| Compensation of Employees | 38,431 | 108,889 | 40,775 | 109,471 | 161,456 | 158,382 | 25% | 6% |
| Wages and Salaries | 38,158 | 108,190 | 40,232 | 108,435 | | | | 5% |
| o/w Wages and Salaries in Cash | 31,799 | 90,396 | 33,087 | 91,163 | | | | 4% |
| o/w Wages and Salaries in Kind | 5,177 | 14,279 | 5,481 | 13,017 | | | | 6% |
| Social Benefits | 353 | 909 | 625 | 1,249 | | | | 77% |
| Other Compensation | -80 | -210 | -82 | -214 | | | | |
| Use of Goods and Services | 13,085 | 26,486 | 17,350 | 32,753 | 97,576 | 84,079 | | 33% |
| Travel | 397 | 1,219 | 563 | 1,388 | | | | 42% |
| Food | 1,182 | 2,525 | 956 | 2,323 | | | | -19% |
| Contracted Services | 432 | 1,030 | 267 | 620 | | | | -38% |
| Repairs and Maintenance | 4,476 | 8,097 | 4,689 | 6,308 | | | | 5% |
| Utilities | 1,587 | 3,187 | 1,657 | 3,101 | | | | 4% |
| Fuel | 1,967 | 4,089 | 6,375 | 13,847 | | | | 224% |
| Tools and Materials | 2,287 | 3,924 | 2,286 | 2,966 | | | | 0% |
| Other Use of Goods and Services | 756 | 2,414 | 557 | 2,201 | | | | |
| Interest | 140 | 274 | 58 | 433 | 927 | 927 | 6% | -59% |
| To Non-Residents | | | | | | | | |
| Social Transfers | 5,404 | 14,947 | 5,353 | 13,806 | 18,856 | 18,855 | 28% | -1% |
| Subsidies | 0 | 450 | 250 | 597 | | | | - |
| Grants | 102 | 388 | 39 | 137 | | | | -62% |
| Foreign Grants | 84 | 371 | 39 | 137 | | | | |
| Current Grants | 18 | 18 | 0 | 0 | | | | |
| Social Security | 5,189 | 13,983 | 5,064 | 12,923 | | | | -2% |
| Other Social Transfers | 113 | 125 | 0 | 150 | | | | -100% |
| o/w Social Assistance | 113 | 113 | 0 | 0 | | | | -100% |
| o/w Advance Subsidies, Grants | 0 | 12 | 0 | 150 | | | | - |
| ACQUISITION OF ASSETS | | | | | | | | |
| Gross Acquisition of NFA | 2,411 | 5,119 | 2,849 | 4,056 | 17,920 | 15,290 | | 18% |
| Net Acquisition of NFA ¹ | 2,403 | 5,090 | 2,845 | 4,035 | | | | 18% |
| Sale of Land and Buildings | -7 | -29 | -3 | -21 | | | | -54% |
| Buildings and Structures | 1,270 | 2,971 | 1,632 | 2,193 | | | | 28% |
| Machinery / Equipment (>50,000) | 1,040 | 1,581 | 1,040 | 1,538 | | | | 0% |
| Valuables | 0 | 0 | 0 | 0 | | | | - |
| Land | 100 | 427 | 174 | 319 | | | | 74% |
| Capital Advance Payments | 0 | 140 | 3 | 5 | | | | -7504% |

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

Table 15. Development Expenditure Summary

| In millions of Afghanis | 1393 | 1393 | 1394 | 1394 | 1394 | 1394 | % | % Change |
|--|---------------|---------------|---------------|---------------|----------------|---------------|------------|-------------|
| | Q3 | Q3 YTD | Q3 | Q3 YTD | Budget | Allotted | Budget. | on 1393 |
| TOTAL GROSS EXPENDITURES | 18,690 | 54,271 | 15,019 | 48,375 | 115,673 | 67,855 | 13% | -20% |
| Discretionary Budget | 2,640 | 9,230 | 2,795 | 11,052 | | - | | 6% |
| Non-discretionary Budget | 16,050 | 45,041 | 12,224 | 37,323 | | - | | -24% |
| TOTAL NET EXPENDITURES (2) | 18,682 | 54,242 | 15,016 | 48,354 | | | | |
| Use of Goods and Services | 10,638 | 26,857 | 7,814 | 22,386 | 53,079 | 30,950 | 25% | -27% |
| Travel | 74 | 299 | 61 | 173 | | | | |
| Communications | 11 | 37 | 0 | 0 | | | | |
| Contracted Services | 6,314 | 18,353 | 5,493 | 15,789 | | | | |
| Repairs and Maintenance | 76 | 243 | 0 | 0 | | | | |
| Utilities | 106 | 243 | 0 | 0 | | | | |
| Fuel | 22 | 48 | 16 | 44 | | | | |
| Other Use of Goods and Services | 4,035 | 7,636 | 2,245 | 6,380 | | | | |
| o/w Tools and materials (< 50,000) | 0 | 0 | 0 | 0 | | | | |
| o/w Other Expenses | 1,773 | 2,308 | 253 | 391 | | | | |
| o/w Advances and Return of Expenditure | 1,806 | 4,557 | 1,449 | 4,775 | | | | |
| Subsides, Grants, Social Expenditures | 0 | 0 | 0 | 0 | 1,300 | 1,289 | | |
| ACQUISITION OF ASSETS | | | | | | | | |
| Gross Acquisition of NFA | 8,051 | 27,414 | 7,206 | 25,989 | 61,293 | 35,615 | 20% | -11% |
| Net Acquisition of NFA ¹ | 8,044 | 27,385 | 7,202 | 25,968 | | | | |
| Sale of Land and Buildings | -7 | -29 | -3 | -21 | | | | |
| Buildings and Structures | 4,128 | 11,910 | 5,107 | 18,148 | | | | |
| Machinery / Equipment (>50,000) | 1,593 | 3,051 | 1,467 | 4,171 | | | | |
| Valuables | 0 | 0 | 0 | 0 | | | | |
| Land | 110 | 110 | 8 | 13 | | | | |
| Capital Advance Payments | 2,221 | 12,344 | 624 | 3,657 | | | | |

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

Table 15 shows that the total development budget in 1394 has fallen by 20% as compared to 1393. Major part of the fall in development expenditure was due to 24% fall in non-discretionary budget, even though the discretionary budget has increased by 6%. The spending on the goods and services has reduced by almost one-fourth, and was highly related with the government's austerity measures to control unnecessary spending. In the acquisition of assets category, the spending on the building and structures and acquisition of machinery and equipment, which were the largest expenditure items, were Afs 5.1 billion and Afs 1.4 billion expenditure respectively.

Table 16. Detailed Development Expenditure

2 3 6 4 5

| In millions of Afghanis | 1393 | 1393 | 1394 | 1394 | 1394 | 1394 | 1394 | % Increase |
|---|----------------|-----------------|------------------|----------------|-----------------|----------------|----------------|-------------|
| | Q3 | Q3 YTD | Budget | Q3 | Q3 YTD | Unspent Budget | Unspent /Total | |
| TOTAL | 18,690 | 54,271 | 441,320 | 15,019 | 48,375 | 392,945 | 89% | -20% |
| Total Infrastructure and Natural Resources | 7,535.9 | 16,753.1 | 69,048.3 | 5,623.4 | 17,749.0 | 51,299 | 74% | -25% |
| Ministry of Public Works | 3,092.6 | 7,215.6 | | 1,589.2 | 6,343.6 | | | -49% |
| Ministry of Transport and Aviation | 219.6 | 586.0 | | 0.0 | 4.2 | | | -100% |
| Ministry of Energy and Water | 1,210.0 | 3,406.7 | | 1,096.0 | 2,469.7 | | | -9% |
| Water Supply and Canalization Corporation | 212.2 | 623.3 | | 16.9 | 226.0 | | | -92% |
| Ministry of Communication | 815.0 | 891.1 | | 54.9 | 126.6 | | | -93% |
| Ministry of Mines and Industries | 336.7 | 615.4 | | 246.7 | 683.7 | | | -27% |
| Other Ministries | 1,649.8 | 3,414.9 | | 2,619.7 | 7,895.2 | | | 59% |
| Total Agriculture and Rural Development | 5,558.7 | 20,383.7 | 33,851.9 | 3,875.6 | 14,880.3 | 18,972 | 5% | -30% |
| Ministry of Agriculture | 2,739.2 | 4,285.4 | | 999.4 | 2,962.0 | | | -64% |
| Ministry of Rural Rehabilitation and Development | 2,524.5 | 15,316.6 | | 2,572.4 | 11,341.5 | | | 2% |
| Other Ministries | 294.9 | 781.6 | | 303.9 | 576.8 | | | 3% |
| Total Education | 3,004.2 | 6,535.1 | 58,119.5 | 2,462.4 | 5,563.1 | 52,556 | 13% | -18% |
| Ministry of Education | 2,434.9 | 4,970.4 | | 2,124.7 | 4,140.9 | | | -13% |
| Other Ministries | 569.3 | 1,564.7 | | 337.6 | 1,422.3 | | | -41% |
| Total Economic Gov. and Private Sector Devel't | 698.0 | 2,269.8 | 13,613.0 | 644.5 | 2,243.6 | 11,369 | 3% | -8% |
| Ministry of Finance | 511.1 | 1,737.0 | | 446.7 | 1,316.8 | | | -13% |
| Other Ministries | 186.9 | 532.8 | | 197.8 | 926.8 | | | 6% |
| Total Health | 1,039.5 | 5,751.5 | 19,193.8 | 1,879.3 | 6,122.6 | 13,071 | 3% | 81% |
| Ministry of Public Health | 1,039.5 | 5,751.5 | | 1,879.3 | 6,122.6 | | | 81% |
| Total Governance, Rule of Law and Human Rights | 203.3 | 787.4 | 17,876.0 | 235.4 | 1,045.9 | 16,830 | 4% | 16% |
| Independent Directorate of Local Governance | 52.2 | 184.5 | | 66.6 | 329.7 | | | 28% |
| Other Ministries | 151.1 | 602.9 | | 168.8 | 716.2 | | | 12% |
| Total Social Protection | 94.2 | 238.7 | 20,710.7 | 114.0 | 312.2 | 20,399 | 5% | 21% |
| Total Security | 555.9 | 1,551.7 | 208,906.7 | 184.9 | 457.9 | 208,449 | 53% | -67% |
| Total Unclassified | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 | 0% | - |

Table 17. Detailed Operating Expenditure

| In millions of Afghanis | Total Operating Expenditures | | | | | Wages | | G+S | | NFA | | Others | |
|--|------------------------------|----------------|---------------|----------------|------------|----------------|----------------|---------------|---------------|--------------|--------------|---------------|---------------|
| | 1393 | 1394 | % Change | 1394 | % Budget | 1393 | 1394 | 1393 | 1394 | 1393 | 1394 | 1393 | 1394 |
| | Q3 YTD | Q3 YTD | | Budget | | Q3 YTD | Q3 YTD | Q3 YTD | Q3 YTD | Q3 YTD | Q3 YTD | Q3 YTD | Q3 YTD |
| TOTAL | 155,714 | 160,229 | 2.9% | 296,322 | 54% | 108,889 | 109,246 | 26,486 | 32,687 | 5,119 | 4,056 | 15,221 | 14,239 |
| Total Security | 93,978 | 99,468 | 5.8% | 207,650 | 48% | 72,733 | 72,458 | 17,159 | 22,506 | 3,530 | 3,165 | 556 | 1,339 |
| Ministry of Interior | 37,923 | 44,715 | 17.9% | 77,847 | | 29,658 | 30,115 | 6,782 | 12,800 | 1,033 | 1,203 | 450 | 597 |
| Ministry of Defence | 44,322 | 42,368 | -4.4% | 113,391 | | 33,968 | 32,392 | 8,006 | 7,278 | 2,324 | 1,956 | 25 | 742 |
| Ministry of Foreign Affairs | 2,404 | 2,457 | 2.2% | 3,168 | | 1,439 | 1,660 | 876 | 797 | 9 | 0 | 81 | 0 |
| National Security Council | 191 | 274 | 44.0% | 369 | | 124 | 182 | 67 | 93 | 0 | 0 | -0 | -0 |
| Presidential Protective Service | 844 | 772 | -8.5% | 977 | | 609 | 679 | 82 | 92 | 153 | 1 | 0 | 0 |
| General Directorate of National Security | 8,293 | 8,881 | 7.1% | 11,897 | | 6,935 | 7,430 | 1,346 | 1,446 | 11 | 5 | -0 | -0 |
| Total Governance, Rule of Law and Human Rights | 10,083 | 10,279 | 1.9% | 14,689 | 70% | 7,524 | 7,798 | 1,928 | 2,132 | 282 | 291 | 349 | 58 |
| Presidents Office | 1,282 | 361 | -71.8% | 361 | | 991 | 265 | 257 | 96 | 34 | 0 | -0 | 0 |
| National Assembly Meshanro Jirga | 406 | 334 | -17.6% | 516 | | 347 | 276 | 47 | 58 | 12 | 0 | 0 | -0 |
| National Assembly Wolesi Jirga | 1,033 | 1,081 | 4.6% | 1,366 | | 916 | 943 | 113 | 136 | 5 | 2 | 0 | -0 |
| Supreme Court | 2,290 | 2,195 | -4.1% | 2,981 | | 2,142 | 2,060 | 144 | 134 | 4 | 1 | 0 | 0 |
| Ministry of Justice | 396 | 386 | -2.5% | 635 | | 306 | 281 | 89 | 105 | 0 | 0 | -0 | 0 |
| Administrative Affairs | 1,218 | 2,596 | 113.1% | 3,621 | | 415 | 1,581 | 349 | 680 | 105 | 277 | 349 | 58 |
| Ministry of State and Parliament Affairs | 68 | 46 | -32.0% | 82 | | 56 | 37 | 12 | 9 | 0 | 0 | -0 | -0 |
| Ministry of Haj and Religious Affairs | 555 | 536 | -3.5% | 846 | | 380 | 418 | 164 | 118 | 11 | 0 | -0 | 0 |
| Attorney General | 799 | 813 | 1.8% | 1,097 | | 712 | 719 | 86 | 93 | 1 | 0 | 0 | 0 |
| Election Commission | 84 | 107 | 27.8% | 256 | | 60 | 69 | 23 | 38 | 0 | 0 | 0 | 0 |
| IARCSC | 245 | 240 | -1.9% | 349 | | 172 | 166 | 70 | 74 | 3 | 0 | -0 | -0 |
| Independent Commission for Overseeing the Implementation of Cons | 46 | 30 | -34.1% | 46 | | 28 | 23 | 18 | 8 | 0 | 0 | 0 | -0 |
| The High office of Oversight and Anti Corruption | 99 | 91 | -8.2% | 107 | | 76 | 67 | 22 | 24 | 0 | 0 | -0 | 0 |
| Independent Directorate of Local Governance | 1,497 | 1,429 | -4.6% | 2,311 | | 865 | 878 | 524 | 542 | 108 | 9 | 0 | 0 |
| Afghanistan Independent Human Rights Commission | 0 | 0 | - | 42 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Independent Electoral Complaints Commission | 66 | 33 | -49.6% | 71 | | 57 | 15 | 9 | 19 | 0 | 0 | 0 | 0 |
| Total Infrastructure and Natural Resources | 4,322 | 4,154 | -3.9% | 6,881 | 60% | 1,664 | 1,692 | 1,526 | 1,966 | 1,132 | 496 | -0 | 0 |
| Ministry of Public Works | 2,434 | 2,158 | -11.3% | 3,899 | | 307 | 314 | 1,041 | 1,371 | 1,085 | 473 | 0 | 0 |
| Ministry of Transport and Aviation | 183 | 176 | -4.1% | 297 | | 129 | 117 | 55 | 58 | 0 | 1 | -0 | -0 |
| Ministry of Communication | 330 | 361 | 9.4% | 497 | | 261 | 258 | 66 | 103 | 3 | 0 | -0 | 0 |
| Ministry of Energy and Water | 410 | 406 | -1.1% | 595 | | 287 | 308 | 85 | 87 | 38 | 11 | 0 | 0 |
| Water Supply and Canalization Corporation | 0 | 0 | - | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Da Brishna Shirkat | 0 | 0 | - | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ministry of Urban Development | 176 | 197 | 11.5% | 281 | | 126 | 129 | 45 | 67 | 5 | 1 | 0 | 0 |
| Civil Aviation Authority | 170 | 212 | 25.2% | 370 | | 121 | 126 | 48 | 78 | 0 | 8 | 0 | 0 |
| Independent Board of new Kabul | 0 | 0 | - | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ministry of Mines and Industries | 382 | 394 | 3.4% | 578 | | 257 | 261 | 125 | 131 | 0 | 2 | 0 | 0 |
| Geodesy and Cartography Office | 84 | 90 | 7.5% | 128 | | 64 | 66 | 20 | 24 | 0 | 0 | -0 | 0 |
| Directorate of Environment | 131 | 138 | 4.8% | 194 | | 94 | 95 | 37 | 42 | 0 | 0 | 0 | 0 |
| Afghanistan High Atomic Energy Commission | 22 | 22 | 0.6% | 41 | | 19 | 18 | 3 | 4 | 0 | 0 | -0 | 0 |
| Municipalities | 0 | 0 | - | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Education | 24,635 | 25,008 | 1.5% | 36,896 | 68% | 22,160 | 22,316 | 2,401 | 2,628 | 75 | 64 | -0 | -0 |
| Ministry of Education | 21,111 | 20,855 | -1.2% | 30,641 | | 19,687 | 19,529 | 1,357 | 1,266 | 67 | 59 | -0 | -0 |
| Ministry of Higher Education | 2,634 | 3,164 | 20.1% | 4,796 | | 1,875 | 2,176 | 752 | 985 | 6 | 4 | -0 | -0 |
| Ministry of Information and Culture | 331 | 344 | 3.7% | 494 | | 253 | 243 | 78 | 100 | 0 | 0 | -0 | 0 |
| Science Academy | 114 | 141 | 23.8% | 224 | | 98 | 128 | 15 | 13 | 0 | 0 | 0 | 0 |
| National Olympic Committee | 131 | 190 | 45.4% | 301 | | 30 | 38 | 101 | 151 | 0 | 1 | -0 | 0 |
| Cricket Board | 0 | 0 | - | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Afghanistan football federation | 9 | 0 | -100.0% | 0 | | 0 | 0 | 9 | 0 | 0 | 0 | 0 | 0 |
| Radio and television of Afghanistan | 305 | 315 | 3.3% | 439 | | 216 | 202 | 88 | 113 | 1 | 0 | -0 | -0 |
| Total Health | 2,409 | 2,366 | -1.8% | 3,579 | 66% | 1,313 | 1,477 | 1,040 | 866 | 56 | 23 | 0 | -0 |
| Ministry of Public Health | 2,409 | 2,366 | -1.8% | 3,579 | | 1,313 | 1,477 | 1,040 | 866 | 56 | 23 | 0 | -0 |
| Total Agriculture and Rural Development | 1,424 | 1,408 | -1.2% | 2,014 | 70% | 1,072 | 1,103 | 330 | 299 | 23 | 6 | -0 | -0 |
| Ministry of Agriculture | 825 | 783 | -5.1% | 1,075 | | 646 | 656 | 171 | 124 | 8 | 2 | 0 | -0 |
| Ministry of Counter Narcotics | 114 | 124 | 8.8% | 174 | | 75 | 81 | 38 | 44 | 1 | 0 | -0 | 0 |
| Ministry of Rural Rehabilitation and Development | 365 | 359 | -1.6% | 512 | | 257 | 264 | 98 | 93 | 10 | 2 | -0 | -0 |
| Afghanistan Independent Land Authority | 120 | 142 | 17.8% | 252 | | 94 | 102 | 22 | 39 | 4 | 1 | 0 | -0 |
| Total Social Protection | 15,629 | 13,988 | -10.5% | 19,513 | 72% | 1,066 | 1,037 | 554 | 540 | 13 | 3 | 13,997 | 12,408 |
| Ministry of Frontiers and Tribal Affairs | 263 | 247 | -6.1% | 397 | | 140 | 129 | 116 | 118 | 7 | 0 | 0 | 0 |
| Ministry of Martyrs, Disabled and Social Affairs | 14,970 | 13,133 | -12.3% | 17,963 | | 658 | 635 | 346 | 317 | 2 | 0 | 13,965 | 12,180 |
| Ministry of Refugees and Repatriates | 186 | 158 | -15.1% | 225 | | 119 | 124 | 34 | 33 | 0 | 0 | 32 | -0 |
| Ministry of Women Affairs | 121 | 121 | 0.6% | 201 | | 90 | 89 | 28 | 32 | 3 | 1 | 0 | 0 |
| Office of Disaster Preparedness | 55 | 288 | 429.2% | 659 | | 32 | 33 | 23 | 28 | 0 | 0 | 0 | 228 |
| Directorate of Kochis | 35 | 41 | 16.6% | 68 | | 27 | 27 | 8 | 12 | 0 | 2 | 0 | -0 |
| Total Economic Gov. and Private Sector Devel't | 3,234 | 3,558 | 10.0% | 5,099 | 70% | 1,358 | 1,366 | 1,549 | 1,749 | 9 | 9 | 318 | 434 |
| Ministry of Finance | 2,371 | 2,675 | 12.8% | 3,788 | | 912 | 919 | 1,141 | 1,315 | 1 | 7 | 318 | 434 |
| Ministry of Commerce | 476 | 493 | 3.6% | 693 | | 165 | 168 | 307 | 324 | 3 | 0 | -0 | 0 |
| Ministry of Economy | 156 | 148 | -5.3% | 253 | | 115 | 108 | 40 | 38 | 0 | 2 | 0 | 0 |
| Control and Audit Office | 95 | 96 | 1.1% | 139 | | 56 | 59 | 34 | 36 | 4 | 0 | -0 | -0 |
| Central Statistics Office | 99 | 102 | 3.4% | 154 | | 83 | 83 | 16 | 19 | 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 | 37 | 45 | 20.0% | 72 | | 26 | 29 | 10 | 16 | 1 | 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

Expenditure by Ministry

Table 18a. Detailed Ministry Expenditure

| In millions of Afghanis | 1393 | | 1394 | | 1394 | | % Alloc. | % Increase |
|---|---------------|----------------|---------------|----------------|----------------|----------------|-------------|-------------|
| | Q3 | Q3 YTD | Q3 | Q3 YTD | Budget | Allocated | | |
| TOTAL GROSS EXPENDITURES | 78,161 | 209,985 | 81,176 | 208,604 | 441,320 | 359,652 | 58% | -1% |
| Operating Budget | 59,471 | 155,714 | 66,157 | 160,229 | 296,322 | 277,121 | 58% | 3% |
| Development Budget | 18,690 | 54,271 | 15,019 | 48,375 | 115,673 | 67,855 | 71% | -11% |
| Ministry of Interior | 15,890 | 38,228 | 20,242 | 44,997 | 78,409 | 76,134 | 59% | 18% |
| Operating Budget | 15,767 | 37,923 | 20,171 | 44,715 | 77,847 | 75,650 | 59% | 18% |
| Development Budget | 123 | 305 | 71 | 282 | 34 | 25 | 1107% | -8% |
| Ministry of Defence | 17,062 | 44,854 | 19,357 | 42,368 | 113,391 | 97,830 | 43% | -6% |
| Operating Budget | 16,691 | 44,322 | 19,357 | 42,368 | 113,391 | 97,830 | 43% | -4% |
| Development Budget | 371 | 532 | 0 | 0 | 0 | 0 | - | -100% |
| Ministry of Foreign Affairs | 921 | 3,025 | 817 | 2,528 | 3,615 | 3,296 | 77% | -16% |
| Operating Budget | 914 | 2,404 | 747 | 2,457 | 3,168 | 3,129 | 79% | 2% |
| Development Budget | 7 | 620 | 69 | 71 | 184 | 10 | 736% | -89% |
| National Security Council | 64 | 191 | 124 | 274 | 369 | 320 | 86% | 44% |
| Operating Budget | 64 | 191 | 124 | 274 | 369 | 320 | 86% | 44% |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Presidential Protective Service | 251 | 878 | 301 | 791 | 1,077 | 1,006 | 79% | -10% |
| Operating Budget | 232 | 844 | 299 | 772 | 977 | 977 | 79% | -9% |
| Development Budget | 19 | 34 | 2 | 19 | 0 | 0 | - | -45% |
| General Directorate of National Security | 2,820 | 8,353 | 3,040 | 8,967 | 12,046 | 11,814 | 76% | 7% |
| Operating Budget | 2,785 | 8,293 | 2,997 | 8,881 | 11,897 | 11,716 | 76% | 7% |
| Development Budget | 35 | 60 | 43 | 86 | 23 | 21 | 402% | 44% |
| Total Security | 37,008 | 95,529 | 43,881 | 99,926 | 208,907 | 190,400 | 52% | 5% |
| Operating Budget | 36,453 | 93,978 | 43,696 | 99,468 | 207,650 | 189,622 | 52% | 6% |
| Development Budget | 556 | 1,552 | 185 | 458 | 241 | 57 | 810% | -70% |
| Presidents Office | 464 | 1,356 | 0 | 361 | 361 | 361 | 100% | -73% |
| Operating Budget | 459 | 1,282 | 0 | 361 | 361 | 361 | 100% | -72% |
| Development Budget | 6 | 74 | 0 | 0 | 0 | 0 | - | -100% |
| National Assembly Meshanro Jirga | 133 | 406 | 132 | 380 | 574 | 560 | 68% | -6% |
| Operating Budget | 133 | 406 | 132 | 334 | 516 | 514 | 65% | -18% |
| Development Budget | 0 | 0 | 0 | 46 | 0 | 0 | - | - |
| National Assembly Wolesi Jirga | 386 | 1,033 | 359 | 1,083 | 1,382 | 1,358 | 80% | 5% |
| Operating Budget | 386 | 1,033 | 359 | 1,081 | 1,366 | 1,356 | 80% | 5% |
| Development Budget | 0 | 0 | 0 | 2 | 1 | 0 | - | - |
| Supreme Court | 747 | 2,354 | 749 | 2,242 | 3,210 | 3,017 | 74% | -5% |
| Operating Budget | 733 | 2,290 | 737 | 2,195 | 2,981 | 2,957 | 74% | -4% |
| Development Budget | 14 | 65 | 12 | 47 | 200 | 43 | 110% | -28% |
| Ministry of Justice | 150 | 438 | 161 | 514 | 1,061 | 791 | 65% | 17% |
| Operating Budget | 136 | 396 | 134 | 386 | 635 | 626 | 62% | -2% |
| Development Budget | 14 | 42 | 27 | 128 | 260 | 39 | 329% | 204% |
| Administrative Affairs | 276 | 1,387 | 1,138 | 2,671 | 3,826 | 3,668 | 73% | 93% |
| Operating Budget | 222 | 1,218 | 1,137 | 2,596 | 3,621 | 3,568 | 73% | 113% |
| Development Budget | 54 | 168 | 1 | 75 | 0 | 0 | - | -55% |
| Ministry of State and Parliament Affairs | 24 | 68 | 33 | 80 | 127 | 122 | 66% | 17% |
| Operating Budget | 24 | 68 | 16 | 46 | 82 | 80 | 58% | -32% |
| Development Budget | 0 | 1 | 17 | 34 | 0 | 0 | - | 5726% |
| Ministry of Haj and Religious Affairs | 308 | 621 | 251 | 700 | 1,103 | 1,036 | 68% | 13% |
| Operating Budget | 288 | 555 | 219 | 536 | 846 | 834 | 64% | -4% |
| Development Budget | 20 | 66 | 32 | 164 | 0 | 0 | - | 149% |
| Attorney General | 286 | 839 | 301 | 867 | 1,327 | 1,148 | 76% | 3% |
| Operating Budget | 273 | 799 | 285 | 813 | 1,097 | 1,080 | 75% | 2% |
| Development Budget | 13 | 41 | 16 | 55 | 129 | 39 | 142% | 35% |
| Election Commission | 31 | 84 | 44 | 107 | 256 | 254 | 42% | 28% |
| Operating Budget | 31 | 84 | 44 | 107 | 256 | 254 | 42% | 28% |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| IARCS | 121 | 363 | 110 | 315 | 739 | 453 | 70% | -13% |
| Operating Budget | 90 | 245 | 86 | 240 | 349 | 340 | 71% | -2% |
| Development Budget | 31 | 119 | 24 | 75 | 266 | 76 | 99% | -37% |
| Independent Commission for Overseeing the Implementation of Cons | 14 | 46 | 11 | 30 | 46 | 45 | 67% | -34% |
| Operating Budget | 14 | 46 | 11 | 30 | 46 | 45 | 67% | -34% |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| The High office of Oversight and Anti Corruption | 34 | 127 | 52 | 148 | 234 | 176 | 84% | 16% |
| Operating Budget | 34 | 99 | 30 | 91 | 107 | 105 | 87% | -8% |
| Development Budget | 0 | 28 | 22 | 57 | 0 | 0 | - | 103% |
| Independent Directorate of Local Governance | 607 | 1,682 | 588 | 1,759 | 3,457 | 2,653 | 66% | 5% |
| Operating Budget | 555 | 1,497 | 521 | 1,429 | 2,311 | 2,281 | 63% | -5% |
| Development Budget | 52 | 184 | 67 | 330 | 215 | 40 | 832% | 79% |
| Afghanistan Independent Human Rights Commission | 0 | 0 | 17 | 34 | 100 | 34 | 100% | - |
| Operating Budget | 0 | 0 | 0 | 0 | 42 | 0 | - | - |
| Development Budget | 0 | 0 | 17 | 34 | 0 | 0 | - | - |
| Independent Electoral Complaints Commission | 10.48 | 65.83 | 10.41 | 33.17 | 71 | 65 | 51% | -50% |
| Operating Budget | 10.48 | 65.83 | 10.41 | 33.17 | 71 | 65 | 51% | -50% |
| Development Budget | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | - | - |
| Total Governance, Rule of Law and Human Rights | 3,592 | 10,870 | 3,956 | 11,325 | 17,876 | 15,740 | 72% | 4% |
| Operating Budget | 3,388 | 10,083 | 3,720 | 10,279 | 14,689 | 14,465 | 71% | 2% |
| Development Budget | 203 | 787 | 235 | 1,046 | 1,071 | 235 | 444% | 33% |

Table 18b. Detailed Ministry Expenditure

| (In millions of Afghanis) | 1393 | | 1394 | | 1394 | | % Alloc. | %Change |
|---|---------------|---------------|---------------|---------------|---------------|---------------|------------|--------------|
| | Q3 YTD | | Q3 YTD | Budget | Allocated | | | |
| Ministry of Public Works | 3,681 | 9,649 | 2,098 | 8,502 | 27,346 | 15,271 | 56% | -12% |
| Operating Budget | 588 | 2,434 | 509 | 2,158 | 3,899 | 3,889 | 55% | -11% |
| Development Budget | 3,093 | 7,216 | 1,589 | 6,344 | 17,865 | 8,867 | 72% | -12% |
| Ministry of Transport and Aviation | 284 | 769 | 66 | 180 | 366 | 319 | 57% | -77% |
| Operating Budget | 64 | 183 | 66 | 176 | 297 | 293 | 60% | -4% |
| Development Budget | 220 | 586 | 0 | 4 | 0 | 0 | - | -99% |
| Ministry of Communication | 930 | 1,221 | 177 | 487 | 1,431 | 1,004 | 49% | -60% |
| Operating Budget | 115 | 330 | 122 | 361 | 497 | 495 | 73% | 9% |
| Development Budget | 815 | 891 | 55 | 127 | 934 | 508 | 25% | -86% |
| Ministry of Energy and Water | 1,379 | 3,817 | 1,235 | 2,875 | 9,348 | 4,673 | 62% | -25% |
| Operating Budget | 169 | 410 | 139 | 406 | 595 | 586 | 69% | -1% |
| Development Budget | 1,210 | 3,407 | 1,096 | 2,470 | 4,400 | 2,657 | 93% | -28% |
| Water Supply and Canalization Corporation | 212 | 623 | 17 | 226 | 590 | 366 | 62% | -64% |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 212 | 623 | 17 | 226 | 0 | 0 | - | -64% |
| Da Brishna Shirkat | 1,337 | 2,381 | 1,862 | 5,221 | 16,881 | 12,413 | 42% | 119% |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 1,337 | 2,381 | 1,862 | 5,221 | 16,881 | 12,413 | 42% | 119% |
| Ministry of Urban Development | 105 | 345 | 128 | 605 | 1,641 | 1,128 | 54% | 75% |
| Operating Budget | 67 | 176 | 66 | 197 | 281 | 277 | 71% | 11% |
| Development Budget | 38 | 168 | 61 | 408 | 375 | 216 | 189% | 142% |
| Civil Aviation Authority | 70 | 170 | 389 | 1,688 | 4,691 | 2,665 | 63% | 895% |
| Operating Budget | 70 | 170 | 62 | 212 | 370 | 365 | 58% | 25% |
| Development Budget | 0 | 0 | 327 | 1,475 | 2,852 | 1,346 | 110% | - |
| Independent Board of new Kabul | 27 | 69 | 28 | 76 | 110 | 103 | 74% | 10% |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 27 | 69 | 28 | 76 | 0 | 0 | - | 10% |
| Ministry of Mines and Industries | 471 | 997 | 408 | 1,078 | 2,900 | 1,997 | 54% | 8% |
| Operating Budget | 135 | 382 | 161 | 394 | 578 | 576 | 69% | 3% |
| Development Budget | 337 | 615 | 247 | 684 | 1,643 | 1,207 | 57% | 11% |
| Geodesy and Cartography Office | 37 | 91 | 32 | 102 | 149 | 149 | 69% | 12% |
| Operating Budget | 29 | 84 | 32 | 90 | 128 | 128 | 70% | 7% |
| Development Budget | 7 | 7 | 0 | 12 | 0 | 0 | - | 66% |
| Directorate of Environment | 47 | 147 | 50 | 157 | 260 | 215 | 73% | 6% |
| Operating Budget | 47 | 131 | 50 | 138 | 194 | 190 | 72% | 5% |
| Development Budget | 0 | 16 | 0 | 19 | 0 | 0 | - | 20% |
| Afghanistan High Atomic Energy Commission | 10 | 22 | 8 | 22 | 41 | 41 | 54% | 1% |
| Operating Budget | 10 | 22 | 8 | 22 | 41 | 41 | 54% | 1% |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Irrigation and canalization Shirkat | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Municipalities | 241 | 773 | 341 | 683 | 3,296 | 1,679 | 41% | -12% |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 241 | 773 | 341 | 683 | 3,176 | 1,600 | 43% | -12% |
| Total Infrastructure and Natural Resources | 8,832 | 21,075 | 6,838 | 21,903 | 69,048 | 42,022 | 52% | 4% |
| Operating Budget | 1,296 | 4,322 | 1,214 | 4,154 | 6,881 | 6,840 | 61% | -4% |
| Development Budget | 7,536 | 16,753 | 5,623 | 17,749 | 48,127 | 28,814 | 62% | 6% |
| Ministry of Education | 10,652 | 26,081 | 10,283 | 24,996 | 48,151 | 36,716 | 68% | -4% |
| Operating Budget | 8,217 | 21,111 | 8,158 | 20,855 | 30,641 | 29,988 | 70% | -1% |
| Development Budget | 2,435 | 4,970 | 2,125 | 4,141 | 15,859 | 6,158 | 67% | -17% |
| Ministry of Higher Education | 1,720 | 4,078 | 1,368 | 4,383 | 7,864 | 6,318 | 69% | 7% |
| Operating Budget | 1,197 | 2,634 | 1,119 | 3,164 | 4,796 | 4,679 | 68% | 20% |
| Development Budget | 523 | 1,444 | 249 | 1,219 | 171 | 77 | 1580% | -16% |
| Ministry of Information and Culture | 144 | 386 | 162 | 424 | 733 | 608 | 70% | 10% |
| Operating Budget | 117 | 331 | 126 | 344 | 494 | 494 | 70% | 4% |
| Development Budget | 27 | 55 | 36 | 80 | 42 | 9 | 858% | 46% |
| Science Academy | 35 | 118 | 47 | 144 | 235 | 227 | 64% | 22% |
| Operating Budget | 32 | 114 | 47 | 141 | 224 | 221 | 64% | 24% |
| Development Budget | 3 | 5 | 1 | 4 | 0 | 0 | - | -25% |
| National Olympic Committee | 81 | 161 | 122 | 290 | 603 | 464 | 62% | 79% |
| Operating Budget | 73 | 131 | 79 | 190 | 301 | 297 | 64% | 45% |
| Development Budget | 7 | 31 | 43 | 100 | 58 | 0 | - | 223% |
| Cricket Board | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Afghanistan football federation | 14 | 16 | 0 | 0 | 0 | 0 | - | -100% |
| Operating Budget | 7 | 9 | 0 | 0 | 0 | 0 | - | -100% |
| Development Budget | 6 | 6 | 0 | 0 | 0 | 0 | - | -100% |
| Radio and television of Afghanistan | 122 | 329 | 137 | 335 | 534 | 470 | 71% | 2% |
| Operating Budget | 120 | 305 | 128 | 315 | 439 | 433 | 73% | 3% |
| Development Budget | 2 | 23 | 9 | 20 | 32 | 0 | - | -17% |
| Total Education | 12,768 | 31,170 | 12,119 | 30,571 | 58,119 | 44,803 | 68% | -2% |
| Operating Budget | 9,763 | 24,635 | 9,657 | 25,008 | 36,896 | 36,113 | 69% | 2% |
| Development Budget | 3,004 | 6,535 | 2,462 | 5,563 | 16,162 | 6,244 | 89% | -15% |
| Ministry of Public Health | 2,026 | 8,161 | 2,798 | 8,489 | 19,194 | 13,660 | 62% | 4% |
| Operating Budget | 987 | 2,409 | 919 | 2,366 | 3,579 | 3,556 | 67% | -2% |
| Development Budget | 1,039 | 5,751 | 1,879 | 6,123 | 13,068 | 8,413 | 73% | 6% |
| Total Health | 2,026 | 8,161 | 2,798 | 8,489 | 19,194 | 13,660 | 62% | 4% |
| Operating Budget | 987 | 2,409 | 919 | 2,366 | 3,579 | 3,556 | 67% | -2% |
| Development Budget | 1,039 | 5,751 | 1,879 | 6,123 | 13,068 | 8,413 | 73% | 6% |

Table 18c. Detailed Ministry Expenditure

| (In millions of Afghanis) | 1393 | | 1394 | | 1394 | | 1394 | |
|--|--------------|---------------|--------------|---------------|---------------|---------------|------------|-------------|
| | Q3 YTD | Q3 YTD | Q3 YTD | Q3 YTD | Budget | Allocated | % Alloc. | %Change |
| Ministry of Agriculture | 3,020 | 5,110 | 1,280 | 3,745 | 9,461 | 6,751 | 55% | -27% |
| Operating Budget | 281 | 825 | 281 | 783 | 1,075 | 1,065 | 74% | -5% |
| Development Budget | 2,739 | 4,285 | 999 | 2,962 | 6,850 | 4,912 | 60% | -31% |
| Ministry of Counter Narcotics | 332 | 885 | 343 | 677 | 1,664 | 1,140 | 59% | -23% |
| Operating Budget | 41 | 114 | 45 | 124 | 174 | 174 | 71% | 9% |
| Development Budget | 291 | 771 | 298 | 553 | 1,431 | 948 | 58% | -28% |
| Ministry of Rural Rehabilitation and Development | 2,661 | 15,682 | 2,684 | 11,701 | 22,331 | 16,410 | 71% | -25% |
| Operating Budget | 136 | 365 | 111 | 359 | 512 | 509 | 71% | -2% |
| Development Budget | 2,525 | 15,317 | 2,572 | 11,342 | 20,465 | 15,333 | 74% | -26% |
| Afghanistan Independent Land Authority | 62 | 131 | 58 | 165 | 396 | 313 | 53% | 26% |
| Operating Budget | 58 | 120 | 52 | 142 | 252 | 249 | 57% | 18% |
| Development Budget | 4 | 11 | 6 | 24 | 0 | 0 | | 117% |
| Total Agriculture and Rural Development | 6,076 | 21,808 | 4,365 | 16,288 | 33,852 | 24,614 | 2 | -25% |
| Operating Budget | 517 | 1,424 | 489 | 1,408 | 2,014 | 1,996 | 3 | -1% |
| Development Budget | 5,559 | 20,384 | 3,876 | 14,880 | 28,746 | 21,194 | 2 | -27% |
| Ministry of Frontiers and Tribal Affairs | 98 | 282 | 103 | 306 | 517 | 461 | 66% | 9% |
| Operating Budget | 88 | 263 | 85 | 247 | 397 | 390 | 63% | -6% |
| Development Budget | 9 | 19 | 17 | 59 | 0 | 0 | - | 216% |
| Ministry of Martyrs, Disabled and Social Affairs | 5,576 | 15,162 | 5,233 | 13,316 | 18,867 | 18,251 | 73% | -12% |
| Operating Budget | 5,514 | 14,970 | 5,150 | 13,133 | 17,963 | 17,937 | 73% | -12% |
| Development Budget | 62 | 192 | 83 | 183 | 801 | 215 | 85% | -5% |
| Ministry of Refugees and Repatriates | 104 | 208 | 64 | 166 | 292 | 252 | 66% | -20% |
| Operating Budget | 86 | 186 | 55 | 158 | 225 | 224 | 70% | -15% |
| Development Budget | 19 | 23 | 8 | 9 | 52 | 26 | 34% | -61% |
| Ministry of Women Affairs | 42 | 124 | 49 | 145 | 244 | 239 | 61% | 18% |
| Operating Budget | 41 | 121 | 43 | 121 | 201 | 197 | 62% | 1% |
| Development Budget | 2 | 3 | 5 | 24 | 0 | 0 | - | 682% |
| Office of Disaster Preparedness | 22 | 57 | 50 | 316 | 690 | 684 | 46% | 457% |
| Operating Budget | 20 | 55 | 50 | 288 | 659 | 657 | 44% | 429% |
| Development Budget | 2 | 2 | 0 | 28 | 0 | 0 | - | 1103% |
| Directorate of Kochis | 12 | 35 | 19 | 50 | 101 | 76 | 66% | 44% |
| Operating Budget | 12 | 35 | 19 | 41 | 68 | 66 | 61% | 17% |
| Development Budget | 0 | 0 | 0 | 10 | 0 | 0 | - | - |
| Total Social Protection | 5,855 | 15,868 | 5,516 | 14,300 | 20,711 | 19,963 | 72% | -10% |
| Operating Budget | 5,761 | 15,629 | 5,402 | 13,988 | 19,513 | 19,471 | 72% | -11% |
| Development Budget | 94 | 239 | 114 | 312 | 853 | 241 | 130% | 31% |
| Ministry of Finance | 1,375 | 4,108 | 1,265 | 3,992 | 8,703 | 5,918 | 67% | -3% |
| Operating Budget | 863 | 2,371 | 818 | 2,675 | 3,788 | 3,773 | 71% | 13% |
| Development Budget | 511 | 1,737 | 447 | 1,317 | 4,139 | 1,590 | 83% | -24% |
| Ministry of Commerce | 380 | 655 | 170 | 777 | 1,271 | 1,147 | 68% | 19% |
| Operating Budget | 299 | 476 | 102 | 493 | 693 | 683 | 72% | 4% |
| Development Budget | 81 | 179 | 68 | 284 | 511 | 427 | 67% | 59% |
| Ministry of Economy | 106 | 349 | 88 | 279 | 531 | 454 | 61% | -20% |
| Operating Budget | 53 | 156 | 56 | 148 | 253 | 248 | 60% | -5% |
| Development Budget | 53 | 193 | 32 | 131 | 159 | 124 | 106% | -32% |
| Control and Audit Office | 89 | 233 | 114 | 288 | 940 | 361 | 80% | 24% |
| Operating Budget | 43 | 95 | 34 | 96 | 139 | 135 | 71% | 1% |
| Development Budget | 47 | 138 | 80 | 192 | 760 | 210 | 92% | 39% |
| Central Statistics Office | 41 | 121 | 42 | 123 | 446 | 195 | 63% | 2% |
| Operating Budget | 35 | 99 | 33 | 102 | 154 | 150 | 68% | 3% |
| Development Budget | 6 | 22 | 9 | 21 | 271 | 45 | 48% | -4% |
| Afghanistan Investment Support Agency | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Micro Finance Investment Support Facility for Afghanistan | 0 | 0 | 0 | 257 | 1,564 | 261 | 99% | - |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 0 | 0 | 0 | 257 | 1,564 | 261 | 99% | - |
| Afghanistan National Standard Authority | 13 | 37 | 25 | 85 | 158 | 114 | 75% | 128% |
| Operating Budget | 13 | 37 | 16 | 45 | 72 | 69 | 65% | 20% |
| Development Budget | 0 | 0 | 9 | 40 | 0 | 0 | - | - |
| Total Economic Gov. and Private Sector Devel't | 2,005 | 5,504 | 1,704 | 5,802 | 13,613 | 8,450 | 69% | 5% |
| Operating Budget | 1,307 | 3,234 | 1,059 | 3,558 | 5,099 | 5,058 | 70% | 10% |
| Development Budget | 698 | 2,270 | 644 | 2,244 | 7,405 | 2,657 | 84% | -1% |
| 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 | - | - |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Total Unclassified | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Operating Budget | - | - | - | - | - | - | - | - |
| Development Budget | - | - | - | - | - | - | - | - |

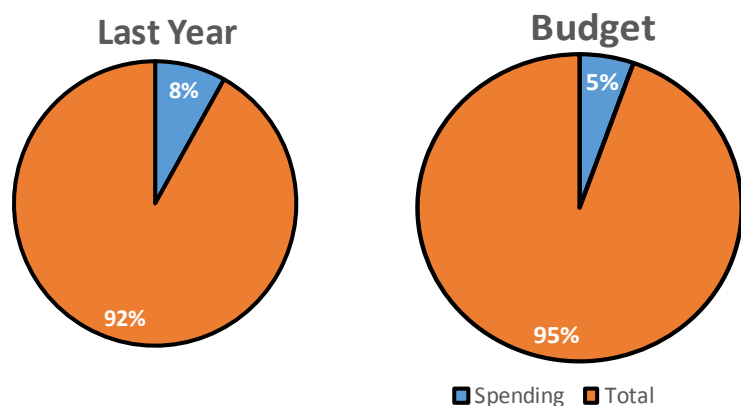
Social Welfare

Table 19. Key Poverty Targeting Expenditures

| | 1393 | 1394 | % Budget |
|--|--------------|--------------|-----------------|
| | Q3 YTD | Budget | Q3 YTD |
| Total Poverty Targeting Expenditure | 13913 | 25224 | 52% |
| Directorate of Kochis | 35 | 101 | 50% |
| Ministry of Education | 26081 | 48151 | 52% |
| Technical and Vocational Training | 1485 | 3573 | 42% |
| Ministry of Frontiers and Tribal Affairs | 282 | 517 | 59% |
| Ministry of Urban Development | 345 | 1641 | 37% |
| Housing | 9 | 183 | 5% |
| Urban Infrastructure | 111 | 973 | 38% |
| Ministry of Rural Rehabilitation and Development | 15682 | 22331 | 52% |
| Rural Infrastructure | 2445 | 6940 | 34% |
| Ministry of Martyrs, Disabled and Social Affairs | 15162 | 18867 | 71% |
| Social Support Program | 298 | 431 | 67% |
| Martyrs and Disabled | 9192 | 10250 | 74% |
| Office of Disaster Preparedness | 57 | 690 | 46% |
| Micro Finance Investment Support Facility for Afghanistan | 0 | 1564 | 16% |

Table 19 shows that overall poverty targeting expenditure up to the 3rd quarter of 1394 has slightly fallen as compared to the same period in 1393. Among all poverty targeting programs budget execution of the Office of Disaster Preparedness, Ministry of Frontiers and Tribal Affairs and Directorate of Kochis has improved as compared to the same period in 1393, while the expenditure of the rest has declined. Social and vocational training, housing, rural and urban infrastructure are the priority areas under ANDS and critical for poverty reduction. Therefore, serious attention should be made to improve execution of the plans in those areas.

Note: the above spending does not represent all of the Government's anti-poverty spending, but instead represents the Ministries/programs carrying out anti-poverty activity as the major component of their work.



Provinces

Table 20. Revenues by Key Province

| In millions of Afghanis | 1393 | 1393 | 1394 | 1394 | 1394 | % Target | % Change |
|-------------------------|-------------|-------------|-------------|-------------|-------------|----------|----------|
| | Q3 | Q3 YTD | Est. Target | Q3 | Q3 YTD | | on 1393 |
| Kabul | 544 | 1816 | 3962 | 642 | 2063 | 16% | 18% |
| Nangarhar | 2964 | 8267 | 18022 | 3460 | 9864 | 19% | 17% |
| Balkh | 1447 | 5032 | 10992 | 1775 | 5503 | 16% | 23% |
| Kandahar | 766 | 2272 | 4953 | 1299 | 3685 | 26% | 70% |
| Faryab | 419 | 2323 | 5064 | 345 | 1264 | 7% | -18% |
| Herat | 3336 | 9637 | 21015 | 4830 | 12500 | 23% | 45% |
| Nimroz | 1823 | 4934 | 10759 | 2367 | 6071 | 22% | 30% |
| Central Ministries | 9711 | 30365 | 66242 | 11307 | 31973 | 17% | 16% |

Table 20 shows that in the 3rd quarter of 1394 revenue collection in all provinces, except Faryab have improved as compared to the same period in 1393. Among all provinces Kandahar and Herat with 70% and 45% increase in revenue collection stood among the top performing provinces. The reason for revenue underperformance in Faryab is more likely the deterioration in the security situation over the last one year, while in Kandahar and Herat shows improvement in security situation and good governance.

Table 21. Development Expenditure on Provinces

| In millions of Afghanis | 1393 | 1393 | 1394 | 1394 | % Change |
|-------------------------|-----------------|-----------------|-----------------|-----------------|-------------|
| | Q3 | Q3 YTD | Q3 | Q3 YTD | on 1393 |
| TOTAL | 18,689.6 | 54,271.0 | 15,019.4 | 48,374.8 | -11% |
| Badakhshan | 361 | 651 | 509 | 1,256 | 93% |
| Badghis | 228 | 1,640 | 212 | 606 | -63% |
| Baghlan | 253 | 1,029 | 317 | 1,497 | 46% |
| Balkh | 194 | 870 | 666 | 1,624 | 87% |
| Bamyan | 710 | 1,020 | 499 | 1,140 | 12% |
| Central Ministries | 9,610 | 28,171 | 3,428 | 8,738 | -69% |
| Dikondy | 157 | 409 | 150 | 455 | 11% |
| Farah | 43 | 199 | 277 | 918 | 362% |
| Faryab | 62 | 495 | 285 | 552 | 12% |
| Ghazni | 136 | 405 | 278 | 1,154 | 185% |
| Ghor | 243 | 521 | 185 | 867 | 66% |
| Helmand | 491 | 1,170 | 1,034 | 2,410 | 106% |
| Herat | 288 | 1,536 | 471 | 1,529 | 0% |
| Jawzjan | 47 | 182 | 117 | 389 | 114% |
| Kabul | 3,097 | 7,598 | 2,477 | 8,436 | 11% |
| Kandahar | 170 | 412 | 167 | 1,356 | 229% |
| Kapisa | 141 | 283 | 226 | 588 | 108% |
| Khost | 110 | 293 | 218 | 655 | 124% |
| Kunar | 27 | 290 | 164 | 642 | 121% |
| Kunduz | 154 | 484 | 309 | 1,345 | 178% |
| Laghman | 44 | 215 | 145 | 685 | 218% |
| Logar | 58 | 277 | 210 | 548 | 98% |
| Nangarhar | 324 | 1,018 | 327 | 1,534 | 51% |
| Nimroz | 78 | 502 | 317 | 1,179 | 135% |
| Nuristan | 96 | 274 | 101 | 470 | 72% |
| Offshore Payments | 425 | 1,043 | 202 | 622 | -40% |
| Paktika | 52 | 197 | 104 | 522 | 166% |
| Paktiya | 101 | 293 | 207 | 899 | 206% |
| Pangsher | 77 | 161 | 81 | 345 | 115% |
| Parwan | 280 | 581 | 196 | 759 | 31% |
| Samangan | 114 | 457 | 252 | 755 | 65% |
| Saripul | 61 | 242 | 124 | 617 | 155% |
| Takhar | 223 | 617 | 438 | 1,049 | 70% |
| Uruzgan | 36 | 242 | 52 | 861 | 256% |
| Wardak | 129 | 279 | 156 | 745 | 167% |
| Zabul | 70 | 215 | 120 | 627 | 191% |

Table 22. Revenue from All Provinces

| In millions of Afghanis | 1393 | 1393 | 1394 | 1394 | 1394 | % Target | % Change |
|-----------------------------|-----------------|-----------------|------------------|-----------------|-----------------|------------|------------|
| | Q3 | Q3 YTD | Est. Target | Q3 | Q3 YTD | | on 1393 |
| REVENUES exc. grants | 23,231.8 | 70,983.5 | 154,741.6 | 28,868.3 | 81,337.6 | 53% | 15% |
| Badakhshan | 84 | 184 | 402 | 84 | 207 | 51% | 12% |
| Badghis | 35 | 77 | 169 | 30 | 72 | 43% | -7% |
| Baghlan | 64 | 179 | 391 | 94 | 239 | 61% | 33% |
| Balkh | 1,447 | 5,042 | 10,992 | 1,775 | 5,503 | 50% | 9% |
| Bamyan | 23 | 81 | 176 | -223 | -176 | -100% | -318% |
| Central Ministries | 9,718 | 30,387 | 66,242 | 11,313 | 32,012 | 48% | 5% |
| Dikondy | 18 | 42 | 92 | 21 | 53 | 58% | 26% |
| Farah | 531 | 1,808 | 3,942 | 1,153 | 3,011 | 76% | 67% |
| Faryab | 419 | 2,323 | 5,064 | 345 | 1,264 | 25% | -46% |
| Ghazni | 72 | 195 | 424 | 95 | 290 | 68% | 49% |
| Ghor | 34 | 72 | 158 | 36 | 94 | 59% | 30% |
| Helmand | 144 | 391 | 852 | 177 | 438 | 51% | 12% |
| Herat | 3,336 | 9,640 | 21,015 | 4,830 | 12,500 | 59% | 30% |
| Jawzjan | 52 | 143 | 311 | 60 | 186 | 60% | 31% |
| Kabul | 545 | 1,818 | 3,962 | 642 | 2,070 | 52% | 14% |
| Kandahar | 766 | 2,272 | 4,953 | 1,299 | 3,685 | 74% | 62% |
| Kapisa | 35 | 87 | 190 | 45 | 140 | 73% | 60% |
| Khost | 120 | 446 | 973 | 197 | 540 | 56% | 21% |
| Kunar | 52 | 135 | 294 | 57 | 162 | 55% | 20% |
| Kunduz | 215 | 614 | 1,339 | 96 | 430 | 32% | -30% |
| Laghman | 29 | 92 | 201 | 53 | 141 | 70% | 52% |
| Logar | 26 | 76 | 165 | 42 | 122 | 74% | 61% |
| Nangarhar | 2,964 | 8,267 | 18,022 | 3,460 | 9,864 | 55% | 19% |
| Nimroz | 1,823 | 4,935 | 10,759 | 2,367 | 6,071 | 56% | 23% |
| Nuristan | 12 | 26 | 56 | 19 | 33 | 59% | 30% |
| Offshore Payments | 0 | 0 | 0 | 0 | 0 | - | - |
| Paktika | 44 | 103 | 224 | 52 | 325 | 145% | 217% |
| Paktiya | 321 | 784 | 1,709 | 404 | 1,075 | 63% | 37% |
| Pangsher | 19 | 46 | 101 | 23 | 83 | 83% | 81% |
| Parwan | 52 | 149 | 325 | 62 | 161 | 50% | 8% |
| Samangan | 34 | 89 | 194 | 34 | 103 | 53% | 16% |
| Saripul | 31 | 78 | 170 | 37 | 91 | 54% | 17% |
| Takhar | 83 | 201 | 438 | 105 | 297 | 68% | 48% |
| Uruzgan | 15 | 36 | 78 | 15 | 54 | 69% | 51% |
| Wardak | 48 | 112 | 245 | 49 | 142 | 58% | 27% |
| Zabul | 21 | 53 | 115 | 22 | 55 | 47% | 3% |

Debt

Table 23 shows that overall external debt has increased by nearly 4% between quarter two and quarter three in the same year. However, the change as compared to the same period in 1393 is nearly 8%. On an average external debt has increased by 5% and domestic debt by 3%.

Debt has remained low relative to the size of the overall economy, post-HIPC debt forgiveness.

The debt itself remains very low interest; with high maturities (in part the high maturity here is a function of the number of debt lines which are not having principal payments made on them). In general, newly acquired debt has a very high degree of concessionality (high grace and repayment periods, and low interest).

Table 23. Government Debt Stock

| In Million Afs | 1393 | 1394 | 1394 | % Change | |
|--------------------------------------|----------------|----------------|----------------|----------|------|
| | Q3 | Q2 | Q3 | YoY | QoQ |
| EXTERNAL | 129,469 | 134,797 | 140,121 | 8% | 3.9% |
| International Organizations | 71,654 | 75,522 | 77,757 | 9% | 3.0% |
| IMF | 6,472 | 6,112 | 6,384 | -1% | 4.5% |
| World Bank | 23,437 | 24,153 | 24,153 | 3% | 0.0% |
| Islamic Development Bank | 2,458 | 3,107 | 3,252 | 32% | 4.7% |
| Asian Development Bank | 39,185 | 42,043 | 43,855 | 12% | 4.3% |
| Others | 102 | 108 | 114 | 11% | 5.1% |
| Foreign Governments | 57,815 | 59,275 | 62,364 | 8% | 5.2% |
| Russian Federation | 53,901 | 54,556 | 57,363 | 6% | 5.1% |
| Saudi Fund | 2,587 | 2,947 | 3,078 | 19% | 4.5% |
| Others | 1,328 | 1,772 | 1,922 | 45% | 8.5% |
| DOMESTIC | 161,525 | 166,410 | 171,766 | 6% | 3.2% |
| Bonds (Non-Tradable) | 30,996 | 30,996 | 30,996 | 0% | 0.0% |
| Commercial Banks | 130,529 | 135,414 | 140,770 | 8% | 4.0% |
| TOTAL CENTRAL GOVERNMENT DEBT | 290,995 | 301,207 | 311,887 | 7% | 3.5% |

In Percent

Portion Short Term Debt ¹

Implied Maturity of Debt (Years)

Implied Interest Rate of Debt

^{1/} Less than one year

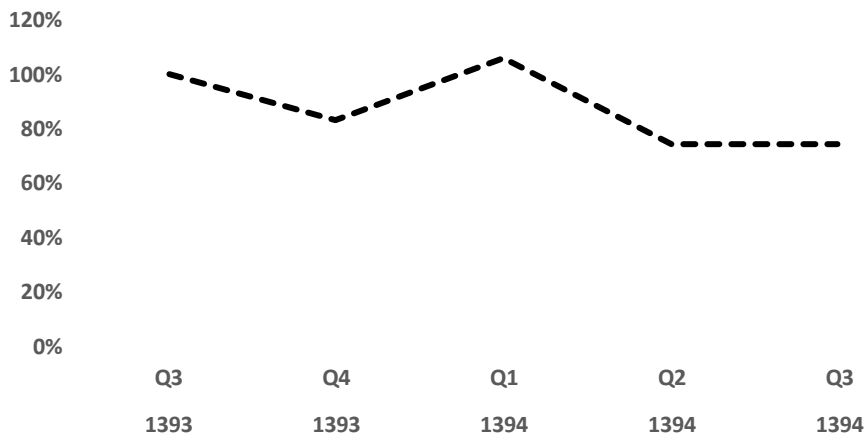
Fiscal Sustainability

Table 24. Fiscal Sustainability

| | 1393 | 1393 | 1394 | 1394 | 1394 |
|----------------------------|--------|-------|-------|-------|--------|
| | Q3 | Q4 | Q1 | Q2 | Q3 |
| Domestic Revenue/Total | 62% | 34% | 39% | 44% | 54% |
| Customs Revenue/Total | 16% | 9% | 11% | 12% | 14% |
| Grants/Total | 38% | 66% | 61% | 56% | 46% |
| Op. Spending/Dom. Rev. | 256% | 249% | 152% | 204% | 230% |
| Salaries/Total Expenditure | 49% | 45% | 69% | 45% | 50% |
| Interest/Expenditure | 0.2% | 0.5% | 0.3% | 0.6% | 0.2% |
| Financing/Expenditure | -34.2% | 12.6% | 58.3% | -6.8% | -21.8% |

Fiscal sustainability indicators show a mixed picture, as shown in the table depict that it improved in some areas and worsened slightly in other areas. Compared to last year salaries make up a larger portion of total expenditures reflecting increase in bonuses and overtime payments. Likewise, the financing gap this quarter is smaller compared to the same quarter last year due to improved revenue performance and spending restraints, although it has worsened relative to the previous quarter in the same year. Operating spending to domestic revenue ratio has declined, which is because revenue collection has increased relatively. Improvement in the financing gap is important for fiscal sustainability and improvement towards meeting the IP benchmark.

Sustainability Indicator



The overall indicator duplicates this mix picture. The indicator index has worsened as compared to the same period last year, but was very stable. In general we expect some cyclical movement through the year as we tend to spend very little in the first quarter and see a spike in revenues in the last quarter.

A fall in the indicator suggests a worsening of sustainability, and increase suggests and improvement.

Fiscal Balances

25. Summary Transactions Affecting Net Worth

| In millions of Afghanis | 1393 Q3 | 1393 Q3 YTD | 1394 Q3 | 1394 Q3 YTD | % Change on 1393 |
|---|----------------|----------------|----------------|----------------|---------------------|
| TRANSACTIONS AFFECTING NET WORTH | | | | | |
| Revenues including Grants | 51,114 | 177,307 | 63,677 | 211,728 | 247% |
| Expenditures (Recurrent) | 67,699 | 177,452 | 71,350 | 178,849 | 162% |
| Interest | 140 | 274 | 58 | 433 | 95% |
| Net Operating Balance | -16,585 | -146 | -7,673 | 32,879 | -99% |
| Primary Operating Balance | -16,444 | 128 | -7,615 | 33,312 | 25877% |
| TRANSACTIONS IN NONFINANCIAL ASSETS | | | | | |
| Net Acquisition of Nonfinancial Assets | 10,454 | 32,504 | 10,051 | 30,024 | 211% |
| Net Lending-Borrowing | -27,039 | -32,650 | -17,724 | 2,855 | 21% |
| Financing | 27,039 | 32,650 | 17,724 | -2,855 | 21% |
| TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES | | | | | |
| Net Acquisition of Financial Assets | 27,312 | 30,708 | 17,952 | -1,676 | 12% |
| Net Acquisition of Financial Liabilities | -273 | 1,942 | -228 | -1,179 | -812% |
| RETAINED EARNINGS | | | | | |
| Discrepancies | 0 | 0 | 0 | 0 | |

Table 25 shows that government financing consisted of domestic grants, domestic revenue, borrowing and sale of assets. Revenue including grants increased more than two-fold as compared to the same quarter in 1393 and improved more than two times as compared to the preceding period. In the first two quarters the governments run a surplus. In the second quarter alone the government ran a slight deficit. In the third quarter there was a 99% operating balance deficit.

The large portion of expenditures on capital was on the purchase of buildings. Acquisition of machinery has reduced by 5% as compared to the same period in 1393.

Table 26. Transactions in Non-Financial Assets

| In millions of Afghanis | 1393 Q3 | 1393 Q3 YTD | 1394 Q3 | 1394 Q3 YTD | % Change on 1393 |
|---|---------------|----------------|---------------|----------------|---------------------|
| NET ACQUISITION OF NONFINANCIAL ASSETS | 10,454 | 32,504 | 10,051 | 30,024 | -4% |
| Land and Buildings | 5,600 | 15,389 | 6,918 | 20,652 | 24% |
| Purchase of Land and Buildings | 5,608 | 15,417 | 6,921 | 20,673 | 23% |
| Buildings and Structures | 5,398 | 14,880 | 6,739 | 20,341 | 25% |
| Land | 209 | 537 | 182 | 332 | -13% |
| Sale of Land and Buildings | -7 | -29 | -3 | -21 | -54% |
| Sale of State-Owned Enterprises | 0 | 0 | 0 | 0 | - |
| Machinery and Equipment (>50,000) | 2,634 | 4,632 | 2,506 | 5,709 | -5% |
| Valuables | 0 | 0 | 0 | 0 | - |
| Other Acquisitions | 2,221 | 12,483 | 627 | 3,663 | -72% |
| Capital Advance Payments | 2,221 | 12,483 | 627 | 3,663 | -72% |

27. Transactions in Financial Assets and Liabilities

| In millions of Afghanis | 1393 Q3 | 1393 Q3 YTD | 1394 Q3 | 1394 Q3 YTD | % Change on 1393 |
|---|---------------|----------------|---------------|----------------|---------------------|
| TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES | 27,039 | 32,650 | 17,724 | -2,855 | -34% |
| TOTAL FINANCING | | | | | - |
| Net Acquisition of Financial Assets | 27,312 | 30,708 | 17,952 | -1,676 | -34% |
| Domestic | 27,312 | 30,708 | 17,952 | -1,676 | -34% |
| Currency and Deposits | 24,517 | 31,957 | 22,526 | 2,684 | -8% |
| Treasury Single Account | 19,584 | 34,872 | 20,462 | -3,755 | 4% |
| Provincial Revenue Accounts | 0 | 0 | -70 | -123 | - |
| Donor Accounts | 4,934 | -2,914 | 2,076 | 6,503 | -58% |
| Other Deposit Accounts | 0 | 0 | 59 | 59 | -167580% |
| Loans | -2 | 14 | 1 | 8 | -153% |
| Loans | 2 | 4 | 1 | 2 | -49% |
| Advances | -3 | 10 | 0 | 6 | -100% |
| Other Accounts Receivable | 250 | 358 | 68 | 146 | -73% |
| Clearing Accounts | 250 | 250 | 68 | 146 | -73% |
| Other Current Assets | 0 | 107 | 0 | 0 | -100% |
| Other Assets | 2,546 | -1,621 | -4,642 | -4,514 | -282% |
| Provincial Expenditure Accounts | 2,546 | -1,621 | -4,642 | -4,514 | -282% |
| Other | 0 | 0 | 0 | 0 | -100% |
| Foreign | | | | | - |
| Net Acquisition of Financial Liabilities | -273 | 1,942 | -228 | -1,179 | -16% |
| Domestic | -604 | 683 | -127 | -1,211 | -79% |
| Accounts Payable | -1,089 | 1,180 | -403 | 933 | -63% |
| Accounts Payable - Suppliers | -1,081 | 1,207 | -406 | 936 | -62% |
| Accounts Payable - Other | -8 | -27 | 2 | -3 | -133% |
| Pension Liabilities | 7 | 8 | 9 | 10 | 35% |
| Other Payables | 0 | 0 | 0 | 0 | - |
| Other Liabilities | 478 | -505 | 267 | -2,155 | -44% |
| Foreign | 331 | 1,258 | -102 | 32 | -131% |
| Foreign Currency | 0 | 0 | 0 | 0 | - |
| Loans | 319 | 1,260 | -73 | 84 | -123% |
| Currency Gain/Loss | 13 | -2 | -29 | -52 | -325% |

Table 27 shows that the deposit in TSA has increased by 4% as compared to the same period in 1393, while for the same period the deposit by the donors has reduced by 58%. Overall net acquisition of financial liabilities shows 16% fall as compared to the same period in FY 1393. The currency loss of -325% due to increasing currency depreciation is very significant in this period.

Quarterly Fiscal Report**3rd quarter, 1394**

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