

Quarterly Macro-Fiscal Report

Macro-Fiscal Performance General Directorate (MFPD)

Ministry of Finance

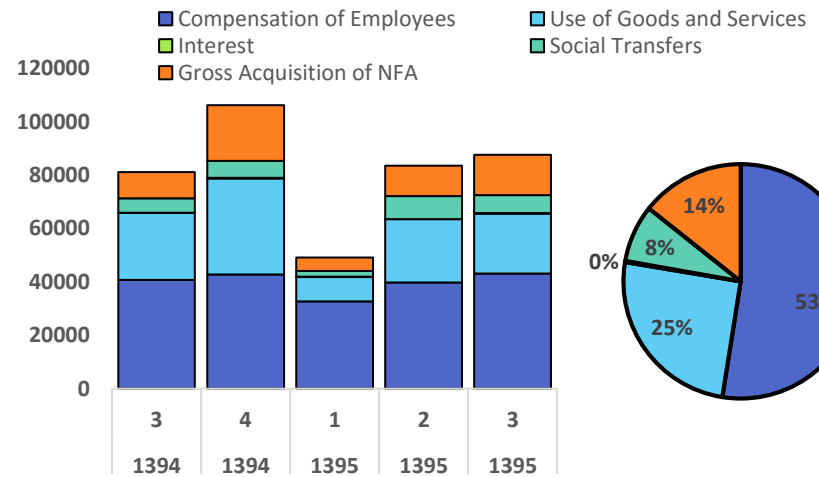
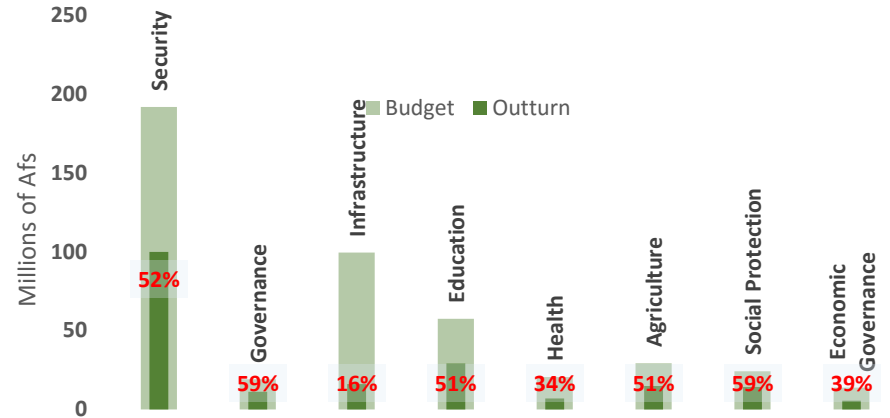
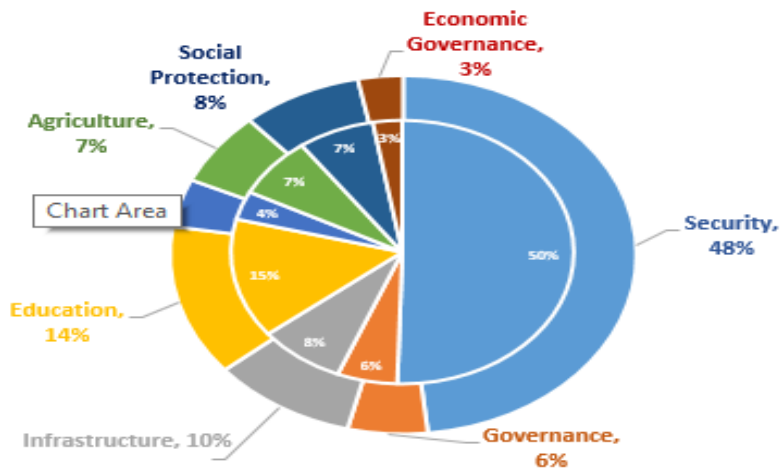


Ministry of Finance
Islamic Republic of Afghanistan

Quarter 3, 1395

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Summary

Total revenue collection (including grants) till the end of the third quarter (YTD) of the 1395 was Afs 244 billion out of which Afs 101.9 billion came from domestic revenue. Afs 58.4 billion was collected in the third quarter alone. 67.3 percent of domestic revenue was Tax Revenue and the remaining portion came from non-tax revenue and social contributions. In 1395, revenue collection till the end of third quarter was 15 percent more than the same period in 1394. However, revenue collection in the third quarter of 1395 was 8.2 percent lesser than the third quarter of 1394.

Total expenditure till the end of the third quarter amounted to Afs 188.9 billion, which constitutes 57 percent of total budget for the year. 38.4 percent of expenditure happened only in the third quarter. 61 percent and 47 percent of total expenditure was spent on wages and salaries and goods and services respectively. Overall operating balance, which shows the difference between resources and spending, was positive in this period.

Total operating budget for the year 1395 was Afs 263.8 billion, and till end of the third quarter, the budget was adjusted by an addition of 3 percent on the original budget. Almost all items in the operating budget increased during the year, except for payments for interest which reduced by 75 percent of the original budget. Employees' wages and salaries and social transfers increased by 3 percent and 15 percent respectively, over the original budget.

The second section of Table 2 shows adjustment in total budget for all sectors. Total budget of all sectors increased during the year and among sectors, Economic Governance and Infrastructure with 30 percent and 28 percent increase over the original budget, received the highest increase and Education and Social Protection sectors with 4 percent and 6 percent increase, respectively, received the lowest increase in the mid-year review.

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

Table 1. GFS Summary

Values in millions Afs	1394 Q3	1394 Q3 YTD	1395 Budget	1395 Q3	1395 Q3 YTD
Revenue	63,666	211,603	165,069	58,441	244,008
Tax Revenue	21933	61844	135400	21937	68679
Non-Tax Revenue	5830	16398	25357	-61	30048
Grants	34793	130261	0	35475	142092
Social Contributions	1111	3100	4311	1089	3189
Expenditure	71320	178325	331034	72576	188833
Wages and Salaries	40809	109505	172236	43132	115709
Goods and Services	25100	54581	134752	22513	55352
Interest	58	433	967	185	377
Grants and Transfers	5353	13806	23079	6746	17396
Overall Operating Balance	-7654	33278	-165966	-14135	55174
Primary Operating Balance	-7596	33711	-164999	-13951	55551
Gross Acquisition of Fixed Assets	9905	28597	126080	15089	31535
Net Acquisition of Fixed Assets	9901	28576	126080	15086	30440
Overall Balance	-17554	4702	-292046	-29221	24735
Primary Balance	-17497	5135	-291079	-29036	25112
Gross Acquisition of Financial Assets	17587	-5073	292046	16324	-37665

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

Table 2. Adjustments in the Budget

	Original Budget	Adjusted Budget	Change
Operating Only (values in millions Afs)			%
TOTAL GROSS EXPENDITURES	263864.1	286213.3	8%
RECURRENT EXPENDITURES	257655.9	275159.6	7%
Compensation of Employees	167099.5	172235.9	3%
Use of Goods and Services	67876.9	80294.5	18%
Interest	3879.5	967.1	-75%
Social Transfers	18800.0	21662.0	15%
ACQUISITION OF ASSETS			
Gross Acquisition of NFA	6208.3	12020.8	94%
Operating and Development			
Security	176922.0	192035.5	9%
Governance	16837.5	19208.9	14%
Infrastructure	77824.9	99514.7	28%
Education	55431.2	57426.9	4%
Health	18508.2	20618.6	11%
Agriculture	25177.0	29307.2	16%
Social Protection	22818.4	24280.0	6%
Economic Governance	10645.3	13889.3	30%
Unclassified	13479.4	0.0	-100%
TOTAL	417643.8	456281.0	9%

Macro-Economic Overview

Summary

In the first three quarters of the FY 1395, the economy was recovering slowly from its downturn and lower performances during 1394, with its adverse effects have still been observed in afterward fiscal year 1395. However, the recent improved fiscal performance, in the face of continued security difficulties, has created a more optimistic environment. While the rebound and recovery in economic performance has been quite slow the Government has achieved several key successes on vital projects such as Salma Dam, inauguration of Chabahar port, and other confidence building measures will positively affect the growth. Inflation remained low, with negative inflation at the beginning of year because of falls in international prices and positive inflation in the third quarter due to increased price of food and non-food items. While exchange rate, due to high demand for dollar because of migration to Europe, depreciated in the first two quarters, it stabilized to Afs 67/USD in the third quarter and the same is expected to continue in till the end of the year. Depreciation against the dollar has been seen among multiple countries because of the strong US dollar. There have been revisions to the macroeconomic indicators to consider 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, to encourage and promote domestic investment.

The overall prices index rose by only 1.53 between second and third quarter of 1395. The increase in prices is due to slight increase in both price of both food and non-food items. Except for the fruits and vegetables in the food items and housing, water and gas among the non-food items, the price of other food and non-food items increased in the third quarter as compared to the second quarter. The outlook for the consumer price index over the medium term expected to remain stable between 4.0 to 5.0 percent respectively; reflecting fundamental price pressures in the economy. The price of commodities may slightly rise, and increases in the BRT and tariff for several imported items may affect the inflation in the immediate future.

Table 4. Economic Growth

	Previous Year	Budget Forecast	Current Forecast
GDP Growth	0.9%	4.4%	3.0%
Inflation	-1.5%	4.0%	4.9%
Deflator	0.0%	7.1	2.5%
NGDP Level (billion Afs)	1,209.710	1,361.946	1,273.290
Imports Growth	8.5%	2%	-3.9%

Table 3. Inflation

	1395 Q1	1395 Q2	1395 Q3
CPI	104.2	104.5	106.1
CPI Rate	0.2%	0.28%	1.5%

It is expected that GDP growth will reach 3 percent in 1395. This is driven by improvement in agriculture sector. Growth in agriculture is expected to have some increased contribution in the medium term, with a movement towards greater irrigated farming. However, due to less snow in the winter of 1394 and spring 1395 will have its impact on the harvest for agriculture products in 1395. In the medium-term, growth is expected to pick up further; with industry remaining a small component of growth – reflecting the small size of the sector.

Revenue Collection

Total revenue collection till the end of 1395 amounted to Afs 101.916 billion and Afs 22.965 billion was collected only in the third quarter. Till the end of the third quarter 62 percent of the target was attained. Significant portion of revenue (46.6 percent) of total revenue till the end of the third quarter was collected from tax revenue, followed by customs (20.7 percent) and non-tax (24 percent). The overall revenue collection performance in the third quarter of 1395 was 25 percent more as compared to the same quarter in 1394. Except for the sale of goods and services which was 23 percent less than the same period in the previous year, revenue collection in other lines were more than the same period last year. In the non-tax revenue category, revenue from Income from Capital Property and Administrative Fees was more than the budgeted target. The revenue performance this year was better than last year, mainly because of 10 percent telecom fee and increase of BRT from 2 to 4 percent.

Table 5. Revenue Summary

In millions of Afghanis	1394 Q3	1394 Q3 YTD	1395 Budget	1395 Q3	1395 Q3 YTD	% Target	% Change on 1394
Revenues Including Grants	63,666	211,603	165,069	58,441	244,008	148%	15%
Revenues Excluding Grants	28,873	81,342	165,069	22,965	101,916	62%	25%
Revenue (without customs)	20,933	58,810	132,927	16,836	80,805	61%	37%
Tax Revenues (without customs)	13,993	39,312	103,259	15,808	47,568	46%	21%
Fixed Taxes	2,612	7,562	13,343	2,353	7,430	56%	-2%
Income Taxes	5,242	14,754	25,855	6,391	17,001	66%	15%
Property Taxes	175	626	859	80	301	35%	-52%
Sales Taxes	5,188	13,493	24,072	5,977	19,613	81%	45%
Other Taxes	776	2,877	6,989	1,006	3,224	46%	12%
Customs Duty, Import Taxes	7,940	22,532	32,141	6,129	21,111	66%	-6%
Non-Tax Revenue	5,601	14,690	24,291	8,197	24,477	101%	67%
Income from Capital Property	820	1,670	1,860	599	1,282	69%	-23%
Sales of Goods and Services	781	2,481	6,287	1,361	4,351	69%	75%
Administrative Fees	3,684	9,383	13,798	5,370	17,206	125%	83%
Royalties	20	124	555	32	134	24%	8%
Non-Tax Fines and Penalties	176	599	911	259	820	90%	37%
Extractive Industry	121	432	880	576	683	78%	58%
Miscellaneous Revenue	229	1,708	1,066	(8,258)	5,571	523%	226%
Social Contributions	1,111	3,100	4,311	1,089	3,189	74%	3%
Grants	34,793	130,261	-	35,475	142,092	-	9%
Foreign Governments	24,592	98,577	-	22,291	105,366	-	7%
International Organization	10,201	31,684	-	13,184	36,725	-	16%
Other Government Units	-	-	-	-	-	-	-

Revenues by Agencies

Table 6 below shows revenue collection by agency. 85 percent of the revenue was collected by the Ministry of finance and the remaining was collected by other agencies. Nearly 50 percent of the revenue collected by the Ministry of Finance was collected by Customs followed by Large Tax Payer's Office and Medium Tax Payer's Office with largest share of revenue in the Ministry of Finance. Ministry of Communication, Ministry of Transport, Ministry of Interior Affairs, and Ministry of Foreign Affairs are agencies which mainly collect non-tax revenue like the telecom fee and stamp fee.

Table 6. Revenues by Agencies

In millions of Afghanis	1394	1394	1395	1395	% Change
	Q3	Q3 YTD	Q3	Q3 YTD	on 1394
Ministry of Finance	23930	66030	24120	87320	1%
Mustofiat	958	3095	774	1599	-19%
Customs	14033	37466	12656	43219	-10%
Large Taxpayer Office	3903	11214	4542	12985	16%
Medium Taxpayer Office	2951	8726	3735	10075	27%
Small Taxpayer Office	640	2012	1086	3765	70%
Other Ministry of Finance	1445	3517	1327	15676	-8%
Other Key Ministries	4943	15312	-1154	14597	-123%
Ministry of Transport	456	1228	370	1196	-19%
Ministry of Interior	1388	4270	1615	5149	16%
Ministry of Communication	229	803	1703	4984	644%
Ministry of Foreign Affairs	432	1365	840	2471	94%
Ministry of MDSA ¹	37	120	36	123	-1%
Other Budgetary Units	2402	7526	-5719	673	-338%

Table 8. Revenue from All Provinces

In millions of Afghanis	1394	1394	1395	1395	1395	% Target	% Change
	Q3	Q3 YTD	Est. Target	Q3	Q3 YTD		on 1394
REVENUES exc. grants	57,685.3	162,305.7	165,068.6	34,941.2	193,746.2	117%	19%
Badakhshan	114	279	284	38	249	88%	-11%
Badghis	124	311	316	96	297	94%	-5%
Baghlan	1,868	5,741	5,839	2,498	8,644	148%	51%
Balkh	1,807	5,583	5,678	42	6,101	107%	9%
Bamyan	11,049	31,809	32,351	17,067	57,675	178%	81%
Central Ministries	11,025	31,705	32,244	38	39,482	122%	25%
Dikondy	1,174	3,064	3,116	1,059	3,452	111%	13%
Farah	1,498	4,275	4,348	377	3,494	80%	-18%
Faryab	440	1,554	1,580	95	1,057	67%	-32%
Ghazni	131	383	390	46	314	81%	-18%
Ghor	213	532	541	178	512	95%	-4%
Helmand	5,007	12,938	13,158	4,603	14,411	110%	11%
Herat	4,890	12,687	12,902	73	9,751	76%	-23%
Jawzjan	702	2,257	2,295	554	2,083	91%	-8%
Kabul	1,941	5,748	5,845	1,452	5,998	103%	4%
Kandahar	1,343	3,824	3,889	50	3,277	84%	-14%
Kapisa	241	680	692	76	511	74%	-25%
Khost	254	702	714	49	502	70%	-29%
Kunar	201	639	650	151	626	96%	-2%
Kunduz	197	618	628	56	508	81%	-18%
Laghman	95	263	267	108	281	105%	7%
Logar	3,503	9,986	10,156	3,518	10,259	101%	3%
Nangarhar	5,828	15,935	16,206	2,227	14,883	92%	-7%
Nimroz	2,386	6,104	6,208	12	6,019	97%	-1%
Nuristan	19	33	34	0	20	59%	-40%
Offshore Payments	52	325	331	52	195	59%	-40%
Paktika	456	1,400	1,424	352	1,116	78%	-20%
Paktiya	427	1,158	1,178	23	691	59%	-40%
Pangsher	84	244	249	82	259	104%	6%
Parwan	96	264	269	48	249	93%	-6%
Samangan	71	194	198	48	181	91%	-7%
Saripul	142	388	395	95	319	81%	-18%
Takhar	119	351	357	21	204	57%	-42%
Uruzgan	64	196	200	59	188	94%	-4%
Wardak	71	197	200	29	174	87%	-12%
Zabul	54	-62	-63	-330	-236	376%	282%

Revenues by Key Province

Table 7 and 8 show revenue collected by the provinces. The table shows that Kabul province by collecting 25% of the target revenue for the third quarter stands the top performer, followed by Nangarhar and Faryab in the second and third rank respectively. All provinces listed in the table, have collected less revenue as compared to the same quarter in the previous fiscal year.

Table 7. Revenues by Key Province

In millions of Afghanis	1394	1394	1395	1395	1395	% Target	% Change
	Q3	Q3 YTD	Est. Target	Q3	Q3 YTD		on 1394
Kabul	1941	5748	5845	1452	5998	25%	-25%
Nangarhar	5828	15935	16206	2227	14883	14%	-62%
Balkh	1807	5583	5678	42	6101	1%	-98%
Kandahar	1343	3824	3889	50	3277	1%	-96%
Faryab	440	1554	1580	95	1057	6%	-78%
Herat	4890	12686	12902	73	9751	1%	-99%
Nimroz	2386	6104	6208	12	6019	0%	-99%
Central Ministries	11028	31726	32244	41	40578	0%	-100%

Grants

Table 9 (a) and 9 (b) show grants reimbursement which added with the domestic revenue makes up total available resources to the government. Total revenue, including grants till the end of quarter three amounted to Afs 244.008 billion, out of which 58.2 percent was grants. In the Operational Grants, ARTF consisted 21 percent of total grants in the third quarter of FY 1395, which was 19 percent for the same fiscal period in 1394. CSTC-A resources at the Ministry of Defense didn't change as compared to the same period in 1394, but CSTC-A resources at the Ministry of Interior was 1 percent more than that of the same period in the previous year. The reason for increase of ARTF in 1395 over the same period in 1394 could be increase in CBR recruitment, which is funded through the ARTF. Funds released for LOTFA, which was 19 percent of the total released funds in the third quarter of 1395 shows decrease over 21 percent in the same period in 1394.

In the Development Grants, funds released for Capacity Building of Community Development Councils (CDCs) and Basic Package of Health Services and Essential Package of Hospital Services, constituted the largest portion of the total development grants released by the end of the third quarter of the year 1395.

Table 9 (a). Operating Grants

All Values are in Million Afs	1394	1394	%	1395	1395	%
	Q3	Q3 YTD	Total	Q3	Q3 YTD	Total
Afghanistan Reconstruction Trust Fund (ARTF)	11,352	19,032	19%	1,727	21,635	21%
Law & Order Trust Fund (LOTFA)	6,423	20,776	21%	6,361	19,791	19%
CSTC-A¹ MoD	6,778	45,031	46%	7,117	47,888	46%
CSTC-A¹ MoI	0	13,542	14%	7,044	15,890	15%

1/ Combined Security Transitional Command Afghanistan

Table 9 (b). Largest Development Grants for the YTD

All Values are in Million Afghanis	Code	1395 YTD
Capacity Building of Community Development Councils (CDCs)	30380	3,886
Basic Package of Health Services and the Essential Package of Hospital Services	30750	3,821
Capacity Building Commercialization (CBC) Part 1 Distribution System	38200	2,972
Improvement and Maintenance of Secondary Road	30640	2,821
Sheberghan Gas Rehabilitation Project	35210	2,511
School Grants	30230	1,949
	38240	1,594
Rehabilitation of Flood Damaged infrastructure(MRRD)	35390	1,295
Horticultural Production	30650	1,000
Reconstruction and Widening of the approximately 50 Km to Sapary Road	35260	806
Rehabilitation of irrigation Systems	32520	715
Retroactive Financing _ KURIP -II	30570	696
084-AFG Energy Sector Development Investment Program 2	35240	690
Small Development Program	40430	681
Procurement Reform	30620	660
Economic and Social Development	48900	608
Reconstruction of Section 2 of the Kabul Jalalabad Road (106 Km)	35360	608
A new 220 KV substation at each of Ankhoy and Sheberghan and Expansion 220 KV substation at Mazar-e Sharif	35431	597
Northern Basin Development	35050	586
Basic Package of Health Services and Essential Package of Hospital Services	32641	570

Expenditure

Operating and Development Expenditure

Table 10 shows operating expenditure. Total operating expenditure has declined by 2 percent as compared to the same period in 1394. This decline is driven by due to slight decrease in gross acquisition of NFA and use of goods and services. Although, interest and social transfers show increases of 219 percent and 20 percent as compared to the same period in 1394. Table 11 shows that the total development budget in 1395 has increased by 67 percent as compared to 1394. Details of expenditure are given in the following tables.

Table 10. Operating Expenditure

In millions of Afghanis	1394	1394	1395	1395	1395	1395	%	%
	Q3	Q3 YTD	Q3	Q3 YTD	Budget	Allocated	Budget.	Change
								on 1394
TOTAL GROSS EXPENDITURES	66,450	160,601	65,098	169,652	286,213	278,681	23%	-2%
TOTAL NET EXPENDITURES (2)	66,446	160,580	65,095	168,557				
RECURRENT EXPENDITURES								-
Compensation of Employees	40,809	109,505	43,132	115,709	172,236	166,312	25%	6%
Wages and Salaries	40,243	108,445	42,407	113,772				5%
o/w Wages and Salaries in Cash	33,212	91,288	34,617	94,343				4%
o/w Wages and Salaries in Kind	5,545	13,080	6,120	15,179				10%
Social Benefits	663	1,287	813	2,130				23%
Other Compensation	-96	-228	-88	-193				
Use of Goods and Services	17,377	32,780	13,990	32,858	80,295	78,733		-19%
Travel	558	1,383	651	1,637				17%
Food	957	2,324	986	2,015				3%
Contracted Services	277	630	425	1,018				53%
Repairs and Maintenance	4,725	6,344	1,483	3,341				-69%
Utilities	1,658	3,102	929	2,643				-44%
Fuel	6,389	13,861	6,706	16,995				5%
Tools and Materials	2,359	3,039	1,238	1,934				-48%
Other Use of Goods and Services	453	2,097	1,572	3,276				
Interest	58	433	185	377	967	967	19%	219%
To Non-Residents								
Social Transfers	5,353	13,806	6,409	16,969	21,662	21,662	30%	20%
Subsidies	250	597	350	1,050				40%
Grants	39	137	60	164				56%
Foreign Grants	39	137	46	139				
Current Grants	0	0	14	25				
Social Security	5,064	12,923	5,984	15,342				18%
Other Social Transfers	0	150	15	413				NA
o/w Social Assistance	0	0	4	10				NA
o/w Advance Subsidies, Grants	0	150	11	403				-
ACQUISITION OF ASSETS								
Gross Acquisition of NFA	2,849	4,056	1,379	2,644	12,021	11,974		-52%
Net Acquisition of NFA ¹	2,845	4,035	1,375	1,549				-52%

Sale of Land and Buildings	-4	-21	-3	-1,095	-6%
Buildings and Structures	1,633	2,194	796	1,683	-51%
Machinery / Equipment (>50,000)	1,042	1,540	477	649	-54%
Valuables	0	0	0	1	-
Land	174	319	103	309	-41%
Capital Advance Payments	0	3	3	3	2700%

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

Table 11. Development Expenditure Summary

In millions of Afghanis	1394	1394	1395	1395	1395	1395	%	%
	Q3	Q3	Q3	Q3	Budget	Allotted	Budget.	Change
	Q3	YTD	Q3	YTD				on
								1394
TOTAL GROSS EXPENDITURES	11,592	37,803	19,343	44,539	122,214	76,664	16%	67%
Discretionary Budget	2,809	11,065	7,335	15,038	79,169	46,920	9%	161%
Non-discretionary Budget	8,783	26,738	12,009	29,501	0	0	-	37%
TOTAL NET EXPENDITURES (2)	14,775	46,321	22,567	50,716	0	0	-	53%
Use of Goods and Services	7,723	21,801	8,523	22,494	41,636	29,222	29%	10%
					0	0	-	
Travel	60	172	106	318	0	0	-	76%
Communications	0	0	0	0	0	0	-	
Contracted Services	5,523	15,361	6,325	15,182	0	0	-	15%
Repairs and Maintenance	0	0	0	0	0	0	-	
Utilities	0	0	0	0	0	0	-	
Fuel	17	45	27	55	0	0	-	61%
Other Use of Goods and Services	2,123	6,222	2,065	6,940	0	0	-	-3%
o/w Tools and materials (< 50,000)	0	0	0	0	0	0	-	
o/w Other Expenses	129	232	362	523	0	0	-	179%
o/w Advances and Return of Expenditure	1,449	4,775	1,112	5,432	0	0	-	-23%
					0	0	-	
Subsides, Grants, Social Expenditures	0	0	337	427	1,409	522	65%	0%
ACQUISITION OF ASSETS								
Gross Acquisition of NFA	7,056	24,540	13,710	28,891	79,169	46,920	29%	94%
Net Acquisition of NFA ¹	7,052	24,520	13,707	27,796	79,169	46,920	29%	94%
Sale of Land and Buildings	-4	-21	-3	-1,095	0	0	-	-6%
Buildings and Structures	4,932	16,684	9,733	18,697	0	0	-	97%
Machinery / Equipment (>50,000)	1,492	4,196	3,229	7,359	0	0	-	116%
Valuables	0	0	0	0	0	0	-	
Land	8	13	34	299	0	0	-	324%
Capital Advance Payments	624	3,648	714	2,536	0	0	-	14%

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

Expenditure by Policy Area

Table 12 presents sector-wise expenditure for and up to quarter 3 of 1395. As per the ANDS, there are eight sectors, that is, security, governance, education, health, agriculture, social protection, infrastructure and economic governance. The sector-wise expenditure is provided both for operating and development budget. Among all sectors, the social protection sector by spending 77 percent of its total budget attained the highest execution rate and the infrastructure sector by spending 38 percent of its total budget, remains the lowest performing sector. The table also compares execution rate in the third quarter of 1395 with the same quarter in the previous year. Looking at the expenditure in this perspective, the table shows that the gross expenditure in the third quarter of 1395 was 8 percent more than the same quarter in 1394. Development expenditure was 67 percent more than the previous year, while the operating spending was 2 percent less than the same quarter in 1394. Overall budget spending of all sectors was significantly more than the same period last year, except for the security sector which spent 11 percent less than the same period in the previous year. Increased expenditure on infrastructure, economic governance, and agriculture sectors is in line with the ANDS priorities.

Table 12. ANDS Expenditures

In millions of Afghanis	1394	1394	1395	1395	1395	1395	%	% Change on 1394
	Q3	Q3 YTD	Q3	Q3 YTD	Budget	Allocated		
TOTAL GROSS EXPENDITURES	77,821	198,104	84,216	212,447	456,281	375,113	57%	8%
Operating Budget	66,229	160,301	64,872	167,908	286,347	278,876	60%	-2%
Development Budget	11,592	37,803	19,343	44,539	122,214	76,664	58%	67%
Security	43,946	99,991	39,233	102,635	192,036	186,815	55%	-11%
Operating Budget	43,771	99,543	39,115	102,153	190,435	186,131	55%	-11%
Development Budget	175	448	118	481	74	39	1245%	-33%
Governance	3,935	11,254	4,570	11,772	19,209	16,449	72%	16%
Operating Budget	3,720	10,278	4,329	11,257	17,137	15,661	72%	16%
Development Budget	215	976	241	515	704	289	178%	12%
Infrastructure	4,963	16,185	9,542	21,322	99,515	55,961	38%	92%
Operating Budget	1,213	4,153	1,465	3,855	6,199	5,746	67%	21%
Development Budget	3,750	12,033	8,077	17,467	70,145	41,807	42%	115%
Education	11,454	29,132	11,481	28,964	57,427	45,862	63%	0%
Operating Budget	9,655	25,007	9,953	24,979	38,131	37,844	66%	3%
Development Budget	1,799	4,125	1,528	3,985	13,243	6,282	63%	-15%
Health	2,562	6,926	3,159	9,206	20,619	14,974	61%	23%
Operating Budget	919	2,366	850	2,400	3,487	3,121	77%	-7%
Development Budget	1,642	4,560	2,309	6,806	13,248	9,412	72%	41%
Agriculture	3,745	14,849	6,458	14,183	29,307	22,601	63%	72%
Operating Budget	489	1,408	539	1,466	2,206	2,201	67%	10%
Development Budget	3,255	13,441	5,919	12,717	18,524	16,020	79%	82%
Social Protection	5,516	14,294	6,761	17,730	24,280	23,036	77%	23%
Operating Budget	5,404	13,989	6,581	17,267	22,417	22,196	78%	22%
Development Budget	113	305	180	463	991	473	98%	60%
Economic Governance	1,701	5,473	3,012	6,635	13,889	9,416	70%	77%
Operating Budget	1,058	3,558	2,040	4,531	6,335	5,976	76%	93%
Development Budget	643	1,915	972	2,105	5,285	2,344	90%	51%

COFOG Expenditure

Table 13 presents expenditure based on the COFOG -Classification of Functions of the Government, which is a classification of core government activities by the UN, applicable for all countries. It covers 10 core functions of the government. Unlike the ANDS, in which expenditure is segregated into operating and development expenditure, in the COFOG expenditure is classified into recurrent and capital expenditure. Major portion of development spending is capital in nature and majority of operating spending are current in nature. However, there is some spending in development spending such as salary of technical assistants which are recurrent in nature and similarly there is some operating spending which is capital in nature.

Total gross expenditure in the third quarter of 1395 was Afs 85.623 billion out of which 86 percent was recurrent expenditure and 14 percent was capital expenditure. Total net expenditure increased by 9 percent as compared to the same period in the previous year. Recurrent expenditure increased by 2 percent and capital expenditure increased by 2 percent. In the third quarter spending on the defense sector which constitutes 27 percent of total spending had the largest share among of total gross spending; and housing and communal amenities with 1 percent share in total spending had the lowest share. However, those sectors which have lesser share in total spending, has increased significantly as compared to last year.

Table 13. COFOG Expenditure

In millions of Afghanis	1394	1394	1394	1395	1395	1395	% Change
	Q3	Q3 YTD	% Total	Q3	Q3 YTD	% Total	
TOTAL NET EXPENDITURE	78,801	201,522	100%	85,620	215,501	99%	9%
Sale of Land and Buildings	-4	-21	0%	-3	-1,095	-1%	-6%
TOTAL GROSS EXPENDITURE	78,804	201,543	100%	85,623	216,597	100%	9%
RECURRENT EXPENDITURE	70,116	175,250	87%	71,450	186,957	86%	2%
CAPITAL EXPENDITURE	8,688	26,293	13%	14,173	29,640	14%	63%
General Public Services	12,844	31,557	16%	11,638	28,275	13%	-9%
Recurrent Expenditure	10,304	24,942	12%	7,701	18,780	9%	-25%
Capital Expenditure	2,540	6,615	3%	3,937	9,495	4%	55%
Defense	22,917	52,813	26%	22,540	57,873	27%	-2%
Recurrent Expenditure	21,185	50,768	25%	22,347	57,300	26%	5%
Capital Expenditure	1,733	2,045	1%	193	574	0%	-89%
Public Order and Safety	16,559	39,590	20%	17,286	46,153	21%	4%
Recurrent Expenditure	15,818	38,352	19%	16,461	45,036	21%	4%
Capital Expenditure	741	1,238	1%	825	1,117	1%	11%
Economic Affairs	7,198	27,335	14%	11,427	27,590	13%	59%
Recurrent Expenditure	4,496	13,935	7%	5,130	13,830	6%	14%
Capital Expenditure	2,701	13,400	7%	6,297	13,760	6%	133%
Environmental Protection	76	202	0%	195	469	0%	157%
Recurrent Expenditure	49	137	0%	50	133	0%	2%
Capital Expenditure	26	64	0%	144	336	0%	445%
Housing and Communal Amenities	269	754	0%	1,623	2,185	1%	502%
Recurrent Expenditure	103	305	0%	154	406	0%	50%
Capital Expenditure	167	449	0%	1,468	1,779	1%	781%
Health	2,451	7,222	4%	3,095	8,947	4%	26%
Recurrent Expenditure	2,188	6,512	3%	2,608	7,924	4%	19%

Capital Expenditure	262	709	0%	487	1,023	0%	86%
Recreation, Culture and Religion	666	1,716	1%	704	1,570	1%	6%
Recurrent Expenditure	545	1,369	1%	557	1,386	1%	2%
Capital Expenditure	120	347	0%	147	184	0%	22%
Education	10,811	27,604	14%	11,015	27,818	13%	2%
Recurrent Expenditure	10,422	26,207	13%	10,358	26,489	12%	-1%
Capital Expenditure	389	1,397	1%	657	1,329	1%	69%
Social Protection	5,014	12,751	6%	6,100	15,716	7%	22%
Recurrent Expenditure	5,006	12,723	6%	6,084	15,672	7%	22%
Capital Expenditure	8	28	0%	17	44	0%	113%

Expenditure by Input

Table 14 presents expenditure based on the major code level. In the third quarter of 1395, 49 percent of gross expenditure was spent on compensation of employees and interest payment with a share of 0.2 percent in total expenditure, had the lowest share. Spending for all major codes increased as compared to the same quarter in 1394.

Table 13. Expenditure Summary by Input

In millions of Afghanis							%	
	1394 Q3	1394 Q3 YTD	1395 Budget	1395 Allocated	1395 Q3	1395 Q3 YTD	Growth on 1394	% Budget.
TOTAL GROSS EXPENDITURES	81224	206922	457115	375885	87665	220368	8%	19%
Operating Budget	66446	160580	23079	22184	65416	168557	-2%	295%
Development Budget	11592	37803	168556	168556	19343	44539	67%	11%
Discretionary Budget	2809	11065	22889	22889	7335	15038	161%	32%
Non-discretionary Budget	8783	26738	134752	115197	12009	29501	37%	10%
TOTAL NET EXPENDITURES	81221	206901	0	0	87662	219273	8%	
RECURRENT EXPENDITURES	71320	178325			72576	188833	2%	
Compensation of Employees	40809	109505	172236	166312	43132	115709	6%	25%
Wages and Salaries	40243	108445	0	0	42407	113772	5%	
Social Benefits	663	1287	0	0	813	2130	23%	
Other Compensation	-96	-228	0	0	-88	-193		
Use of Goods and Services	25100	54581	134752	115197	22513	55352	-10%	17%
Travel	619	1556	0	0	757	1955	22%	
Food	957	2324	0	0	986	2015	3%	
Contracted Services	5801	15991	0	0	6750	16200	16%	
Repairs and Maintenance	4725	6344	0	0	1483	3341	-69%	
Utilities	1658	3102	0	0	929	2643	-44%	
Fuel	6405	13906	0	0	6733	17050	5%	
Tools and Materials	2903	4255	0	0	1830	2919	-37%	
Other Use of Goods and Services	2032	7103	0	0	3045	9231	50%	
Interest	58	433	967	967	185	377	219%	19%
Social Transfers	5353	13806	23079	22184	6746	17396	26%	29%
Subsidies	250	597			350	1050	40%	
Grants	39	137			82	186	113%	
<i>Foreign Grants</i>	39	137			46	139		
<i>Current Grants</i>	0	0			36	47		
Social Security	5064	12923			5984	15342	18%	
Other Social Transfers ¹	0	150			330	818	329844%	
ACQUISITION OF ASSETS								

Gross Acquisition of NFA	9905	28597	126080	71225	15089	31535	52%	12%
Net Acquisition of NFA ²	9901	28576			15086	30440	52%	
Sale of Land and Buildings ³	-4	-21			-3	-1095	-6%	
Buildings and Structures	6565	18878			10528	20380	60%	
Machinery / Equipment	2534	5736			3706	8007	46%	
Valuables	0	0			0	1	-	
Land	182	332			138	608	-24%	
Capital Advance Payments	624	3651			717	2540	15%	

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

Expenditure by Program

Table (22) in the annexure presents expenditure by program. Overall, till the end of quarter three (YTD) programs spent 57 percent of their total allotted budget. The execution rate for operating budget was 60 percent and 58 percent for development budget. Except for the Ministry of Defense which spent 48 percent of its operating budget, rest of the ministries spent above 60 percent of their allotted operating budget. Similarly, except for the Ministry of Defense, other ministries spent more than 50 percent of their allotted development budget. Programs for which the execution rate is higher than the allotment, implies that during the period there were transfers to the program beyond the initial allotment. The allotment data captures only the amount allotted at the beginning of the year and does not capture the transfers during the quarter. Despite the improvements in budget formulation (e.g. more detailed project proposals), the execution rates of core budget development expenditures remain significantly low which negatively affect the expected development outcomes. Low execution rates are caused by a combination of the low absorption capacity of line ministries, late disbursements by donors and overly optimistic budget projections. Moreover, deteriorating security situations and misalignment of the appropriation of national budget and national priorities are discernable factors for low expenditures in development area.

Debt

Debt financing builds up a small portion of financing of projects in Afghanistan. Table 15 shows that the total debt stock has increased by 4.7 percent from the second quarter of 1395 to the end of the third quarter of the same year. However, it can be seen in the table that debt stock has increased by 8 percent over the same period in 1394.

Till the third quarter of 1395, 55 percent of total government debt was from domestic sources and the remaining 44.8 percent was from external sources. 55.6 percent of external debt was sourced from the international organizations such as the IMF, the World Bank, Islamic Development Bank and ADB and 44 percent of total external debt came from foreign governments.

Table 15. Government Debt Stock

In Million Afs	1394	1395	1395	% Change	
	Q3	Q2	Q3	YoY	QoQ
EXTERNAL	129,469	133,352	139,629	8%	4.7%
International Organizations	71,654	74,545	77,757	9%	4.3%
IMF	6,472	6,112	6,384	-1%	4.5%
World Bank	23,437	23,176	24,153	3%	4.2%
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	58,806	61,871	7%	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	1,304	1,430	8%	9.7%
DOMESTIC	161,525	165,433	171,766	6%	3.8%
Bonds (Non-Tradable)	30,996	30,996	30,996	0%	0.0%
Commercial Banks	130529	134437	140770	8%	4.7%
TOTAL CENTRAL GOVERNMENT DEBT	290,995	298,785	311,394	7%	4.2%

Fiscal Sustainability

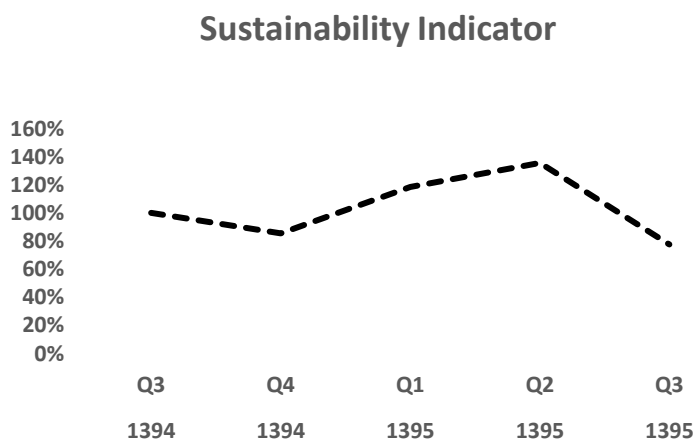
Fiscal sustainability indicators show a mixed picture, as shown in the table; it improved in some areas and worsened slightly in other areas. Share of domestic revenue in total revenue was 61 percent in the third quarter of 1395 which was 7 percent more than the same quarter in the previous year and 2 percent less than the last quarter of the previous year. This shows significant improvement in revenue collection in the current year and it is an important step towards fiscal sustainability of the country. Another important step towards fiscal sustainability is progress towards meeting operating expenditure from domestic sources. Operating spending was higher than domestic revenue by more than two times in the third quarter of 1394, while it was 90 percent more in 1395. This shows significant improvement towards fiscal sustainability. Share of salaries to total expenditure remains almost the same. This shows that much has not changed in the recruitment and salary scale. Financing gap has improved by 3 percent as compared to the same quarter last year. Improvement in the financing gap is important for fiscal sustainability and improvement towards meeting the IP benchmark.

Table 16. Fiscal Sustainability

	1394 Q3	1394 Q4	1395 Q1	1395 Q2	1395 Q3
Domestic Revenue/Total	54%	63%	50%	48%	61%
Customs Revenue/Total	15%	12%	12%	7%	11%
Grants/Total	46%	37%	50%	52%	39%
Op. Spending/Dom. Rev.	231%	182%	129%	130%	190%
Salaries/Total Expenditure	52%	43%	68%	49%	51%
Interest/Expenditure	0.2%	0.4%	0.5%	0.2%	0.6%
Financing/Expenditure	-21.2%	-15.7%	47.4%	35.9%	-18.1%

The overall indicator depicts this mix picture. The indicator index has improved between the last quarter of 1394 and end of the second quarter of 1395, but has deteriorated throughout the third quarter. Although both revenue and expenditure increase towards the end of the year, but magnitude of expenditure increase much more than the increase in revenue collection due to increase government activities. In general, some cyclical movement through the year is

expected as the government tends to spend very little in the first two quarters and see some spikes in the last quarter. A fall in the indicator suggests worsening of sustainability and decrease suggests improvement of sustainability.



Fiscal Balance

Table 17 shows that government financing consisted of domestic grants, domestic revenue, borrowing and sale of assets. The Revenue including grants for the third quarter was more than two times more as compared to the same quarter in 1394. The primary operating balance (in which interest payment is excluded) was negative. Table 18 shows transaction in non-financial sectors. The large portion of expenditures on capital was on the purchase of buildings. Acquisition of machinery has increased by 58 percent as compared to the same period in 1394.

17. Summary Transactions Affecting Net Worth

In millions of Afghanis	1394 Q3	1394 Q3 YTD	1395 Q3	1395 Q3 YTD	% Change on 1394
TRANSACTIONS AFFECTING NET WORTH					
Revenues including Grants	63,666	211,603	58,441	244,008	232%
Expenditures (Recurrent)	71,320	178,325	72,576	188,833	150%
Interest	58	433	185	377	649%
Net Operating Balance	-7,654	33,278	-14,135	55,174	-535%
Primary Operating Balance	-7,596	33,711	-13,951	55,551	65%
TRANSACTIONS IN NONFINANCIAL ASSETS					
Net Acquisition of Nonfinancial Assets	9,901	28,576	15,086	30,440	189%
Net Lending-Borrowing	-17,554	4,702	-29,221	24,735	-127%
Financing	17,587	-5,073	16,324	-37,665	-129%
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES					
Net Acquisition of Financial Assets	17,602	-3,539	15,710	-37,578	-120%
Net Acquisition of Financial Liabilities	-15	-1,534	614	-87	10225%
RETAINED EARNINGS					
Discrepancies	33	-371	-12,897	-12,930	

Table 18. Transactions in Non-Financial Assets

In millions of Afghanis	1394 Q3	1394 Q3 YTD	1395 Q3	1395 Q3 YTD	% Change on 1394
NET ACQUISITION OF NONFINANCIAL ASSETS	9,901	28,576	15,086	30,440	52%
Land and Buildings	6,743	19,189	10,663	19,892	58%
Purchase of Land and Buildings	6,747	19,210	10,666	20,987	58%
Buildings and Structures	6,565	18,878	10,528	20,380	60%
Land	182	332	138	608	-24%
Sale of Land and Buildings	-4	-21	-3	-1,095	-6%
Sale of State-Owned Enterprises	0	0	0	0	-
Machinery and Equipment (>50,000)	2,534	5,736	3,706	8,007	46%
Valuables	0	0	0	1	-
Other Acquisitions	624	3,651	717	2,540	15%
Capital Advance Payments	624	3,651	717	2,540	15%

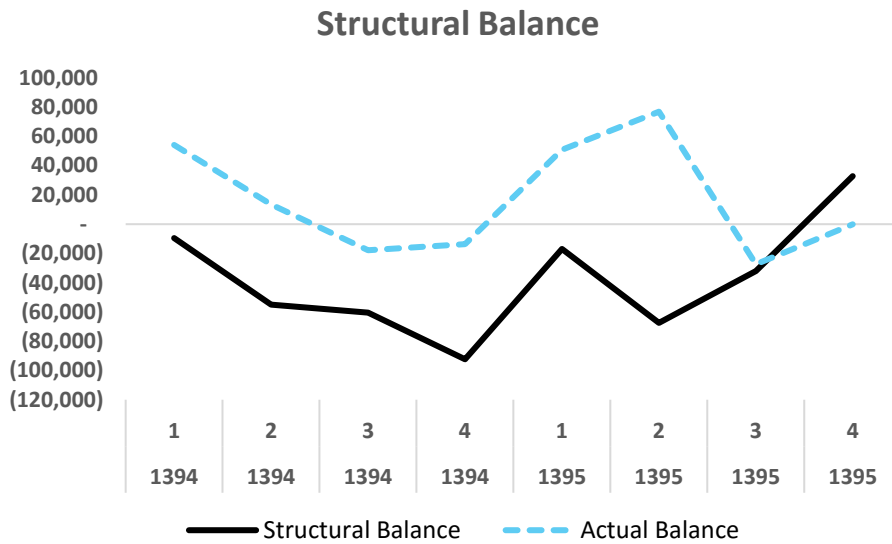
Transactions in Financial Assets and Liabilities

Table 19 shows that the deposit in TSA has increased by 5 percent as compared to the same period in 1394. Overall net acquisition of financial assets shows 11 percent reduction as compared to the same period in FY 1394. The reduction in the account payable is due to fall in payment to suppliers. Loans in the third quarter of 1395 have increased by 177 percent as compared to the same quarter in 1394.

Table 19. Transactions in Financial Assets and Liabilities

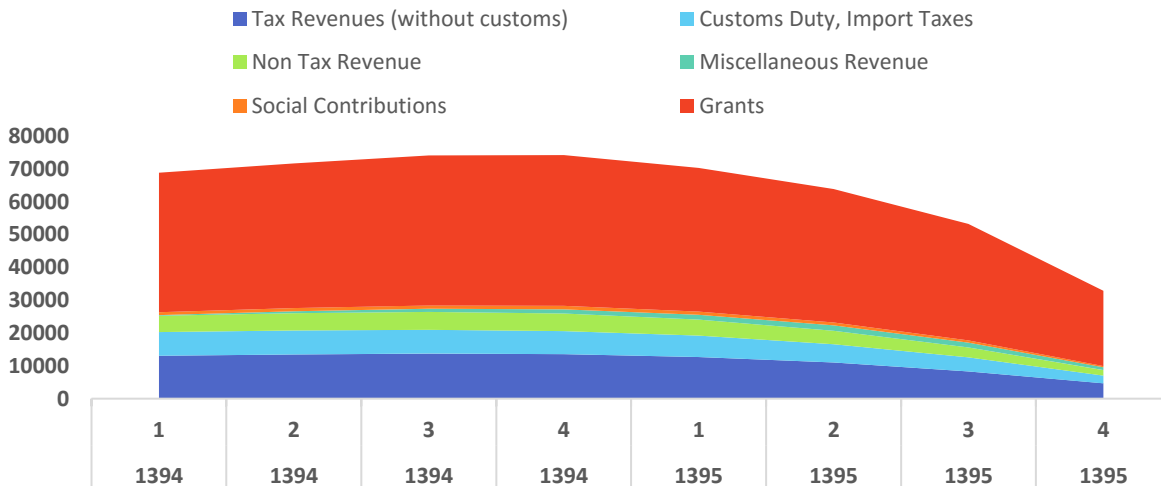
In millions of Afghanis	1394 Q3	1394 Q3 YTD	1395 Q3	1395 Q3 YTD	% Change on 1394
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES	17,587	-5,073	16,324	-37,665	-7%
TOTAL FINANCING					-
Net Acquisition of Financial Assets	17,602	-3,539	15,710	-37,578	-11%
<i>Domestic</i>	17,602	-3,539	15,710	-37,578	-11%
Currency and Deposits	22,228	873	23,313	-21,528	5%
Treasury Single Account	20,528	-3,689	23,853	-17,290	16%
Provincial Revenue Accounts	-70	-123	-175	-212	149%
Donor Accounts	1,712	4,584	-362	-4,017	-121%
Other Deposit Accounts	59	101	-3	-10	-104%
Loans	-1	6	-3	9	197%
Loans	1	2	1	3	46%
Advances	-2	4	-5	6	134%
Other Accounts Receivable	20	98	76	164	277%
Clearing Accounts	20	98	76	-12	277%
Other Current Assets	0	0	0	176	-
Other Assets	-4,645	-4,516	-7,675	-16,223	65%
Provincial Expenditure Accounts	-4,645	-4,516	-7,675	-16,223	65%
Other	0	0	0	0	-
<i>Foreign</i>					-
Net Acquisition of Financial Liabilities	-15	-1,534	614	-87	-4231%
<i>Domestic</i>	144	-1,125	898	402	523%
Accounts Payable	-118	1,144	-73	1,014	-38%
Accounts Payable - Suppliers	-119	1,146	-62	1,012	-48%
Accounts Payable - Other	1	-2	-11	2	-915%
Pension Liabilities	9	10	1	3	-86%
Other Payables	0	0	1	1	-
Other Liabilities	253	-2,279	969	-615	284%
<i>Foreign</i>	-159	-409	-285	-489	79%
Foreign Currency	0	0	0	0	-
Loans	-116	-343	-322	-546	177%
Currency Gain/Loss	-43	-66	37	57	-187%

Structural Balance



A structural balance (in our case deficit) is one which exists regardless of underlying imbalance in government revenues and expenditures. For Afghanistan, we can see from the graph that the structural balance is in tandem with that of the actual balance, which means the fiscal deficit is structural in nature and not cyclical.

Structural Components of Revenue



Throughout 1395, the structural balance has improved, which signifies improvement in revenue collection and reduced share of grants to meet operating expenditure. Major portion of the structural imbalance in Afghanistan is financed by foreign grants. The structure balance will improve further as domestic revenue performance improves.

Annexure

Table 20. Detailed Operating Expenditure

In millions of Afghanis	Total Operating Expenditures					Wages		G+S		NFA		Others	
	1394	1395	%	1395	%	1394	1395	1394	1395	1394	1395	1394	1395
	Q3 YTD		Change	Budget	Budget	Q3 YTD	Q3 YTD	Q3	Q3	Q3	Q3	Q3	Q3
								YTD	YTD	YTD	YTD	YTD	YTD
TOTAL	160,301	167,908	4.7%	286,347	59%	109,292	115,221	32,714	32,697	4,056	2,644	14,239	17,346
Total Security	99,543	102,153	2.6%	190,435	54%	72,505	76,901	22,534	22,804	3,165	1,347	1,339	1,102
Ministry of Interior	44,792	42,013	-6.2%	74,620	56%	30,162	31,079	12,830	9,008	1,204	876	597	1,050
Ministry of Defence	42,368	46,393	9.5%	96,682	48%	32,392	34,979	7,278	10,906	1,956	457	742	52
Ministry of Foreign Affairs	2,457	3,057	24.4%	4,201	73%	1,660	1,927	797	1,125	0	6	0	0
National Security Council	274	465	69.4%	843	55%	182	353	93	112	0	0	-0	0
Presidential Protective Service	770	944	22.6%	1,464	64%	679	845	90	99	1	1	0	0
General Directorate of National Security	8,881	9,281	4.5%	12,624	74%	7,430	7,719	1,446	1,555	5	7	-0	0
Total Governance, Rule of Law and Human Rights	10,278	11,257	9.5%	17,137	66%	7,798	8,379	2,130	2,634	291	195	58	49
President's Office	361	0	100.0%	0	0	265	0	96	0	0	0	0	0
National Assembly Meshanro Jirga	334	325	-2.6%	493	66%	276	285	58	40	0	0	-0	-0
National Assembly Wolesi Jirga	1,081	1,127	4.2%	1,484	76%	943	951	136	176	2	0	-0	-0
Supreme Court	2,195	2,449	11.6%	3,418	72%	2,060	2,332	134	117	1	0	0	0
Ministry of Justice	386	412	6.8%	637	65%	281	321	105	91	0	0	0	0
Administrative Affairs	2,596	2,978	14.7%	4,498	66%	1,582	1,785	679	983	278	161	58	49
Ministry of State and Parliamentarian Affairs	46	97	111.2%	144	68%	37	81	9	11	0	5	-0	0
Ministry of Haj and Religious Affairs	536	597	11.5%	921	65%	418	444	118	148	0	5	0	0
Attorney General	813	840	3.4%	1,243	68%	719	731	93	109	0	0	0	0
Election Commission	107	142	32.9%	215	66%	69	106	38	36	0	0	0	0
IARCSC	240	233	-2.9%	353	66%	166	178	74	55	0	0	-0	0

Independent Commission for Overseeing the Implementation of Cons	30	44	45.7%	68	65%	23	33	8	11	0	0	-0	-0
The High office of Oversight and Anti-Corruption	91	82	-9.2%	118	70%	67	64	23	19	0	0	-0	0
Independent Directorate of Local Governance	1,429	1,876	31.3%	3,386	55%	878	1,037	541	815	9	24	-0	-0
Afghanistan Independent Human Rights Commission	0	4	-	41	10%	0	0	0	4	0	0	0	0
Independent Electoral Complaints Commission	33	49	47.7%	118	42%	15	31	19	18	0	0	0	0
Total Infrastructure and Natural Resources	4,153	3,855	-7.2%	6,199	62%	1,692	1,767	1,965	1,043	496	1,045	0	0
Ministry of Public Works	2,158	1,914	-11.3%	3,088	62%	314	307	1,370	575	473	1,032	0	0
Ministry of Transport and Aviation	176	164	-6.8%	263	62%	117	118	58	44	1	2	0	0
Ministry of Communication	361	373	3.3%	625	60%	258	272	103	101	0	0	0	0
Ministry of Energy and Water	406	409	0.7%	570	72%	308	322	87	87	11	0	-0	0
Water Supply and Canalization Corporation	0	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	0
Ministry of Urban Development	197	200	1.8%	344	58%	129	149	67	50	1	1	0	-0
Civil Aviation Authority	212	209	-1.7%	391	53%	126	158	78	50	8	0	-0	0
Independent Board of new Kabul	0	0	-	0	0	0	0	0	0	0	0	0	0
Ministry of Mines and Industries	394	333	-15.6%	542	61%	261	249	131	76	2	8	0	0
Geodesy and Cartography Office	90	95	5.6%	134	71%	66	71	24	23	0	0	0	-0
Directorate of Environment	138	134	-2.6%	196	68%	95	99	42	33	0	1	-0	-0
Afghanistan High Atomic Energy Commission	22	24	9.5%	46	52%	18	21	4	3	0	0	0	-0
Municipalities	0	0	-	0	0	0	0	0	0	0	0	0	0
Total Education	25,007	24,979	-0.1%	38,131	66%	22,315	22,906	2,627	2,065	64	7	0	-0
Ministry of Education	20,855	20,968	0.5%	31,498	67%	19,529	19,904	1,266	1,061	59	3	0	-0
Ministry of Higher Education	3,163	3,103	-1.9%	5,091	61%	2,175	2,367	984	736	4	1	0	-0
Ministry of Information and Culture	344	356	3.5%	520	68%	243	263	100	90	0	3	-0	-0
Science Academy	141	143	2.0%	203	71%	128	128	13	15	0	0	0	0
National Olympic Committee	189	120	-36.7%	280	43%	38	39	151	80	1	1	-0	-0
Cricket Board	0	0	-	0	0	0	0	0	0	0	0	0	0
Afghanistan football federation	0	0	-	0	0	0	0	0	0	0	0	0	0
Radio and television of Afghanistan	315	288	-8.5%	539	53%	202	205	113	83	0	0	-0	0
Total Health	2,366	2,400	1.4%	3,487	69%	1,477	1,509	866	862	23	28	-0	-0
Ministry of Public Health	2,366	2,400	1.4%	3,487	69%	1,477	1,509	866	862	23	28	-0	-0
Total Agriculture and Rural Development	1,408	1,466	4.2%	2,206	66%	1,103	1,167	299	294	6	6	0	-0
Ministry of Agriculture	783	851	8.7%	1,219	70%	656	719	124	131	2	1	0	-0

Ministry of Counter Narcotics	124	141	13.4%	213	66%	81	92	44	46	0	3	0	-0
Ministry of Rural Rehabilitation and Development	359	329	-8.3%	503	66%	264	249	93	80	2	1	-0	-0
Afghanistan Independent Land Authority	142	145	2.7%	272	53%	102	107	39	38	1	0	-0	-0
Total Social Protection	13,989	17,267	23.4%	22,417	77%	1,037	1,096	542	472	3	5	12,408	15,695
Ministry of Frontiers and Tribal Affairs	247	290	17.3%	462	63%	129	152	118	134	0	4	0	0
Ministry of Martyrs, Disabled and Social Affairs	13,133	16,104	22.6%	20,714	78%	635	637	317	239	0	0	12,180	15,228
Ministry of Refugees and Repatriates	158	165	4.7%	334	49%	124	129	33	36	0	1	0	-0
Ministry of Women Affairs	123	128	3.8%	194	66%	89	98	33	30	1	0	0	0
Office of Disaster Preparedness	288	537	86.3%	633	85%	33	48	28	23	0	0	228	466
Directorate of Kochis	41	44	7.3%	79	55%	27	32	12	11	2	0	-0	-0
Total Economic Gov. and Private Sector Development	3,558	4,531	27.4%	6,335	72%	1,365	1,496	1,748	2,523	9	11	434	501
Ministry of Finance	2,675	3,453	29.1%	4,797	72%	919	1,019	1,315	1,933	7	0	434	501
Ministry of Commerce	492	673	36.9%	877	77%	168	177	324	490	0	7	-0	0
Ministry of Economy	148	161	9.4%	276	59%	108	118	38	40	2	3	0	0
Control and Audit Office	96	100	4.4%	144	69%	59	68	36	32	0	0	-0	-0
Central Statistics Office	102	97	-4.9%	167	58%	83	81	19	16	0	0	-0	0
Micro Finance Investment Support Facility for Afghanistan	0	0	-	0	0	0	0	0	0	0	0	0	0
Afghanistan National Standard Authority	45	46	1.8%	74	61%	29	33	16	12	0	1	0	-0
Total Unclassified	0	0	-	0	-	0	0	0	0	0	0	0	0
Unallocated Reserves	0	0	-	0	-	0	0	0	0	0	0	0	0
Unspecified	0	0	-	0	-	0	0	0	0	0	0	0	0

1/ Interest, and Subsidies and Transfers

Table 21. Detailed Development Expenditure

In millions of Afghanis	1394	1394	1395	1395	1395	1395	1395	% Increase
	Q3	Q3 YTD	Budget	Q3	Q3 YTD	Unspent Budget	Unspent/Total	
TOTAL	11,592	37,803	456,281	19,343	44,539	411,742	90%	67%
Total Infrastructure and Natural Resources	3,749.6	12,032.5	99,514.7	8,076.8	17,467.5	82,047	82%	115%
Ministry of Public Works	1,187.3	4,836.6	36,288.4	2,038.8	6,219.5	30,069	83%	72%
Ministry of Transport and Aviation	0.0	4.2	387.6	1.8	20.7	367	95%	-
Ministry of Energy and Water	1,087.6	2,391.8	8,205.6	1,364.0	2,580.4	5,625	69%	25%
Water Supply and Canalization Corporation	16.9	226.0	499.9	12.5	71.6	428	86%	-26%
Ministry of Communication	55.1	122.9	2,409.7	80.7	194.8	2,215	92%	47%
Ministry of Mines and Industries	262.0	698.9	5,076.2	385.4	579.1	4,497	89%	47%
Other Ministries	1,140.7	3,752.2	0	4,193.6	7,801.4	0	0	268%
Total Agriculture and Rural Development	3,255.3	13,441.2	29,307.2	5,919.2	12,717.0	16,590	4%	82%
Ministry of Agriculture	847.3	2,594.1	9,937.1	1,732.9	3,485.8	6,451	2%	105%
Ministry of Rural Rehabilitation and Development	2,399.7	10,805.2	16,907.0	4,121.4	9,098.7	7,808	2%	72%
Other Ministries	8.2	41.9	0	64.9	132.5	0	0	687%
Total Education	1,798.8	4,125.3	57,426.9	1,528.3	3,985.1	53,442	13%	-15%
Ministry of Education	1,472.2	2,723.9	46,461.8	978.0	2,791.4	43,670	11%	-34%
Other Ministries	326.6	1,401.5	0	550.3	1,193.7	0	0	68%
Total Economic Gov. and Private Sector Development	642.6	1,915.4	13,889.3	971.8	2,104.5	11,785	3%	51%
Ministry of Finance	433.7	1,234.7	9,285.3	628.2	1,475.1	7,810	2%	45%
Other Ministries	208.9	680.6	0	343.6	629.5	0	0	64%
Total Health	1,642.5	4,559.7	20,618.6	2,308.5	6,806.1	13,812	3%	41%
Ministry of Public Health	1,642.5	4,559.7	20,618.6	2,308.5	6,806.1	13,812	3%	41%
Total Governance, Rule of Law and Human Rights	214.9	976.0	19,208.9	241.1	515.0	18,694	5%	12%
Independent Directorate of Local Governance	66.6	311.9	3,456.4	3.0	5.4	3,451	1%	-96%
Other Ministries	148.3	664.2	0	238.1	509.6	0	0	61%
Total Social Protection	112.7	305.0	24,280.0	180.0	462.7	23,817	6%	60%
Total Security	175.3	448.3	192,035.5	117.7	481.4	191,554	47%	-33%
Total Unclassified	0.0	0.0	0.0	0.0	0.0	0	0%	-

Table 22 a. Programs Expenditure

Table 23a

In millions of Afghanis	OPERATING BUDGET 1395				DEVELOPMENT BUDGET 1395				TOTAL BUDGET 1395			
	Q3 YTD	Budget	Allotted	% Allot.	Q3 YTD	Budget	Allotted	% Allot.	Q3 YTD	Budget	Allotted	% Allot.
Ministry of Education	20968.3	31498.0	31498.0	67%	2791.4	12260.3	6070.3	46%	23759.7	46461.8	37953.9	63%
General & Islamic Education	476.5	26758.8	26758.8	2%	24.0	6593.4	2911.2	1%	500.5	35016.0	29863.6	2%
Curriculum development & teacher training	18051.5	1174.3	1174.3	1537%	756.0	2583.1	1344.0	56%	18807.4	4074.2	2597.4	724%
Technical and vocational training program	648.8	1345.8	1345.8	48%	1135.1	1716.0	816.3	139%	1783.9	3699.1	2273.3	78%
Literacy and informal Education	847.8	674.3	674.3	126%	453.6	290.3	244.6	185%	1301.4	969.8	920.7	141%
Education management	384.0	1544.8	1544.8	25%	1.8	1077.5	754.1	0%	385.8	2702.7	2298.8	17%
Other	559.8	0.0	0.0	-	421.0	0.0	0.0	-	980.7	0.0	0.0	-
Ministry of Agriculture, Irrigation and Livestock	850.8	1218.7	1213.9	70%	3485.8	5178.5	4662.0	75%	4336.6	9937.1	8094.3	54%
Natural Resource Management	109.4	176.7	176.7	62%	26.5	1019.1	926.6	3%	136.0	2419.3	1801.1	8%
Agriculture Production and Productivity	121.8	465.0	463.7	26%	968.0	2584.7	2448.9	40%	1089.8	4182.5	3728.8	29%
Economic Regeneration	329.4	155.6	155.6	212%	1744.9	1572.7	1284.9	136%	2074.3	2810.1	2051.9	101%
Reform and Capacity Building	105.3	421.4	417.8	25%	686.2	2.0	1.6	43483%	791.5	525.3	512.4	154%
Other	184.9			-	60.2			-	245.1			-
Ministry of Rural Rehabilitation and Development	329.4	502.7	502.7	66%	9098.7	11818.6	10670.9	85%	9428.1	16907.0	13146.7	72%
Rural Infrastructure (RI)	75.2	0.0	0.0	-	0.0	5403.0	4548.5	0%	75.2	9936.4	6497.0	1%
Economic Regeneration (ER)	0.0	0.0	0.0	-	4414.5	319.7	201.4	2192%	4414.5	319.7	201.4	2192%
Local Governance	0.0	0.0	0.0	-	141.7	6095.9	5921.0	2%	141.7	6148.1	5945.6	2%
Institutional Support Program (ISP)	0.0	502.7	502.7	0%	4542.5	0.0	0.0	-	4542.5	502.7	502.7	904%
Other	254.2			-	0.0			-	254.2			-
Ministry of Energy & Water	408.6	569.9	491.2	83%	2580.4	3554.7	2143.3	120%	2989.0	8205.6	4058.1	74%
Energy	295.0	61.1	61.1	483%	86.7	250.8	82.9	105%	381.7	2311.8	1039.5	37%
Water	42.6	342.0	263.3	16%	767.3	3303.9	2060.5	37%	809.8	5727.0	2851.8	28%
Admin & Finance	228.6	166.8	166.8	137%	1813.1	0.0	0.0	-	2041.7	166.8	166.8	1224%
Other	-157.5			-	-86.7			-	-244.2			-
Ministry of Finance	3453.3	4796.7	4491.5	77%	1475.1	2950.5	1391.8	106%	4928.3	9285.3	6744.0	73%
Public Financial Management	0.0	2773.8	2718.6	0%	0.0	2004.1	1011.6	0%	0.0	5528.1	4269.7	0%
Revenue Management	2619.8	714.0	621.7	421%	963.0	747.5	287.5	335%	3582.8	1710.0	980.9	365%
Operation (General Administration)	475.2	1175.6	1023.5	46%	264.3	198.9	92.8	285%	739.4	1900.6	1355.6	55%
Policy Management	794.4			-	241.2	0.0	0.0	-	1035.6	146.6	137.7	752%
Other	-436.1			-	6.7			-	-429.5			-
Ministry of Public Works	1914.3	3088.1	3002.4	64%	6219.5	25176.7	9776.5	64%	8133.8	36288.4	15233.0	53%

Transportation Infrastructures	138.0	68.8	58.7	235%	0.0	25176.7	9776.5	0%	138.0	33269.2	12289.2	1%
Maintenance of Transport Infrastructure	51.4	2914.2	2855.9	2%	6219.5	0.0	0.0	-	6270.9	2914.2	2855.9	220%
Admin & Finance	1788.4	105.1	87.8	2037%	0.0	0.0	0.0	-	1788.4	105.1	87.8	2037%
Other	-63.4			-	0.0			-	-63.4			-
Ministry of Public Health	2399.6	3487.5	3120.8	77%	6806.1	13248.2	9411.7	72%	9205.7	20618.6	14973.5	61%
Institutional Development and Assessment (IDA)	52.6	50.5	42.5	124%	31.3	1093.6	280.6	11%	83.8	3055.4	1311.1	6%
Health Service Provision	37.8	1440.4	1282.9	3%	865.8	12154.6	9131.1	9%	903.6	15542.6	11867.0	8%
Admin	924.1	1996.5	1795.4	51%	5940.4	0.0	0.0	-	6864.5	2020.6	1795.4	382%
Other	1385.0			-	-31.3			-	1353.8			-
Independent Directorate of Local Governance	1876.0	3385.7	3380.5	55%	5.4	7.2	5.5	98%	1881.4	3456.4	3386.0	56%
National Principals for Local Governance	144.4	147.8	147.8	98%	91.5	0.0	0.0	-	235.9	147.8	147.8	160%
Local Governance Management	86.3	2739.7	2735.3	3%	0.0	7.2	5.5	0%	86.3	2810.5	2740.8	3%
General Supporting Services	1663.4	498.2	497.4	334%	5.4	0.0	0.0	-	1668.7	498.2	497.4	335%
Other	-18.1			-	-91.5			-	-109.6			-
Ministry of Urban Development	200.2	343.8	287.3	70%	1796.1	366.0	56.7	3167%	1996.3	3811.7	2590.8	77%
Planning & Urban Development	562.7	31.1	25.9	2174%	0.0	0.0	0.0	-	562.7	133.1	121.9	462%
Housing	20.6	16.5	13.7	150%	64.3	144.4	0.0	-	84.8	2223.2	1535.2	6%
Urban Infrastructure	10.2	44.5	36.5	28%	1405.1	0.0	0.0	-	1415.3	745.7	526.9	269%
Management & Operations	25.5	251.7	211.3	12%	235.2	221.6	56.7	415%	260.7	709.7	406.7	64%
Other	-418.8			-	91.5			-	-327.3			-

Table 22 b. Programs Expenditure

(In millions of Afghanis)	OPERATING BUDGET				DEVELOPMENT BUDGET				TOTAL BUDGET			
	1395				1395				1395			
	Q3	Allocate	%	Q3	Budget	Allocate	%	Q3	Allocate	%		
	YTD	Budget	d	Alloc.	YTD	t	d	Alloc	YTD	Budget	d	Alloc.
Ministry of Transport	163.9	263.0	220.3	74%	20.7	0.0	0.0	-	184.6	387.6	244.5	76%
Land Transport Services	329.9	263.0	220.3	150%	0.0	0.0	0.0	-	329.9	387.6	244.5	135%
Other	-166.0			-	20.7			-	-145.3			-
Ministry of Communication and Information Technology	373.0	624.8	582.3	64%	194.8	746.0	478.5	41%	567.7	2409.7	1081.0	53%
E - Afghanistan	3095.1	135.8	124.2	2493%	0.0	745.6	478.5	0%	3095.1	1920.3	622.9	497%
ICT Literacy	83.0	25.1	23.8	349%	194.8	0.4	0.0	-	277.8	25.5	23.8	1166%
General Administration & Management	16.9	463.9	434.3	4%	0.0	0.0	0.0	-	16.9	463.9	434.3	4%
Other	-2822.1			-	0.0			-	-2822.1			-
Ministry of Commerce and Industry	673.4	876.5	876.5	77%	81.5	123.3	89.6	91%	754.9	1116.9	1039.1	73%
				11914								
Private Sector and Industry Development	6564.0	55.1	55.1	%	0.0	123.3	89.6	0%	6564.0	178.4	144.7	4537%
Trade Policy and Transit	26.7	305.8	305.8	9%	43.4	0.0	0.0	-	70.2	365.8	342.0	21%
Admin and Regulatory Services	171.0	515.6	515.6	33%	14.0	0.0	0.0	-	185.0	572.7	552.5	33%
Other	-6088.2			-	24.0			-	-6064.2			-
Ministry of Labor, Social Affairs, Martyrs and Disabled	16104.3	20713.5	20631.0	78%	367.1	949.7	460.9	80%	16471.1	22000.0	21303.6	77%
Labor Support Program	164.4	6441.3	6431.3	3%	20.7	947.2	460.9	4%	185.1	7726.1	7103.9	3%
Social services	5752.9	362.4	298.7	1926%	367.1	2.5	0.0	-	6119.9	364.9	298.7	2049%
		13052.								13052.		
Martyrs and Disabled	247.4	9	13044.0	2%	0.0	0.0	0.0	-	247.4	9	13044.0	2%
Administration & Finance	9543.6	857.0	857.0	1114%	0.0	0.0	0.0	-	9543.6	857.0	857.0	1114%
Other	395.9			-	-20.7			-	375.2			-
	46393.3	96682.2							46393.3	96682.2		
Ministry of Defense	3	2	96679.2	48%	0.0	0.0	0.0	-	3	2	96679.2	48%
		79677.								79677.		
Combat forces	113.2	0	79674.0	0%	6.7	0.0	0.0	-	119.9	0	79674.0	0%
	39959.	17005.							39959.	17005.		
Supportive forces	9	2	17005.2	235%	0.0	0.0	0.0	-	9	2	17005.2	235%
Other	6320.2			-	-6.7			-	6313.5			-
Ministry of Women Affairs	127.5	194.3	189.8	67%	27.5	5.2	3.4	796%	155.0	237.1	228.0	68%
				15198								15198
Women Support and Strengthening	1444.6	11.4	9.5	%	0.0	0.0	0.0	-	1444.6	11.4	9.5	%

Gender Development and policy monitoring	8.3	13.6	11.3	74%	0.0	1.9	0.0	-	8.3	17.0	12.3	68%
Administration & Finance	10.0	169.4	169.0	6%	1.0	5.2	3.4	28%	10.9	210.7	206.3	5%
Other	-1335.3			-	26.5			-	-1308.8			-
Ministry of Economy	161.4	275.6	263.0	61%	109.9	0.0	0.0	-	271.3	571.4	389.5	70%
Economic Policy and Strategy and Monitoring and Evaluation	273.4	193.2	193.1	142%	0.0	0.0	0.0	-	273.4	309.6	274.0	100%
Management & Operations	109.0	82.4	69.9	156%	78.6	0.0	0.0	-	187.6	261.8	115.5	162%
Other	-221.0			-	31.3			-	-189.7			-
President's Office	0.0	0.0	0.0	-	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Providing Services to the President	0.0	0.0	0.0	-	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Other	0.0			-	0.0			-	0.0	0.0		-
					1104.							
Ministry of Higher Education	3103.3	5091.4	5082.9	61%	6	927.7	185.8	595%	4207.9	8605.3	6464.7	65%
Providing higher education opportunities	1040.8	33.6	28.0	3721%	444.9	927.7	185.8	240%	1485.7	3547.4	1409.8	105%
Leadership & Management of Higher Education System	17.2	5057.8	5054.9	0%	6	0.0	0.0	-	1121.8	5057.8	5054.9	22%
Other	2045.3			-	-444.9			-	1600.4			-
IARCSC	233.1	352.9	306.2	76%	30.9	59.0	35.1	88%	264.0	519.3	372.5	71%
Appointments & Appeals	127.7	51.9	43.1	296%	0.0	0.0	0.0	-	127.7	51.9	43.1	296%
Public Administrative Reforms	37.5	41.4	34.7	108%	0.0	0.0	0.0	-	37.5	41.4	34.7	108%
Capacity Development	29.9	38.6	31.3	96%	0.0	0.0	0.0	-	29.9	38.6	31.3	96%
Supportive Program	26.3	220.9	197.0	13%	0.0	59.0	35.1	0%	26.3	387.3	263.2	10%
Other	11.6			-	30.9			-	42.5			-
		112,38								157,22		
OTHERS	68,174	1	106,828		8,344	44,843	31,222		76,518	4	138,050	
	167,90	286,34			44,53	122,21			212,44	444,72		
TOTAL GROSS EXPENDITURES	8	7	279,648	60%	9	4	76,664	58%	7	6	372,033	57%

Table 23a. Detailed Ministry Expenditure

In millions of Afghanis	1394		1395		1395	1395	% Alloc.	% Increase
	Q3	Q3 YTD	Q3	Q3 YTD	Budget	Allocated		
TOTAL GROSS EXPENDITURES	77,821	198,104	84,216	212,447	456,281	375,113	57%	7%
Operating Budget	66,229	160,301	64,872	167,908	286,347	278,876	60%	5%
Development Budget	11,592	37,803	19,343	44,539	122,214	76,664	58%	18%
Ministry of Interior	20,319	45,074	15,708	42,233	75,088	70,964	60%	-6%
Operating Budget	20,249	44,792	15,633	42,013	74,620	70,705	59%	-6%
Development Budget	71	282	75	221	18	15	1469%	-22%
Ministry of Defence	19,357	42,368	18,812	46,393	96,682	96,679	48%	10%
Operating Budget	19,357	42,368	18,812	46,393	96,682	96,679	48%	10%
Development Budget	0	0	0	0	0	0	-	-
Ministry of Foreign Affairs	807	2,519	1,103	3,202	4,993	4,441	72%	27%
Operating Budget	747	2,457	1,066	3,057	4,201	4,164	73%	24%
Development Budget	60	61	37	145	33	16	899%	136%
National Security Council	124	274	158	465	843	780	60%	69%
Operating Budget	124	274	158	465	843	780	60%	69%
Development Budget	0	0	0	0	0	0	-	-
Presidential Protective Service	299	789	351	1,016	1,620	1,273	80%	29%
Operating Budget	297	770	350	944	1,464	1,179	80%	23%
Development Budget	2	19	1	72	0	0	-	279%
General Directorate of National Security	3,040	8,967	3,101	9,325	12,809	12,678	74%	4%
Operating Budget	2,997	8,881	3,096	9,281	12,624	12,624	74%	5%
Development Budget	43	86	5	44	23	8	589%	-49%
Total Security	43,946	99,991	39,233	102,635	192,036	186,815	55%	3%
Operating Budget	43,771	99,543	39,115	102,153	190,435	186,131	55%	3%
Development Budget	175	448	118	481	74	39	1245%	7%
President's Office	0	361	0	0	0	0	-	-100%
Operating Budget	0	361	0	0	0	0	-	-100%
Development Budget	0	0	0	0	0	0	-	-
National Assembly Meshanro Jirga	132	380	117	325	523	422	77%	-14%

Operating Budget	132	334	117	325	493	422	77%	-3%
Development Budget	0	46	0	0	0	0	-	-100%
National Assembly Wolesi Jirga	359	1,083	413	1,127	1,513	1,307	86%	4%
Operating Budget	359	1,081	413	1,127	1,484	1,307	86%	4%
Development Budget	0	2	0	0	0	0	-	-100%
Supreme Court	749	2,243	968	2,471	3,605	2,997	82%	10%
Operating Budget	737	2,195	958	2,449	3,418	2,914	84%	12%
Development Budget	13	47	9	22	151	80	28%	-53%
Ministry of Justice	161	514	238	531	996	791	67%	3%
Operating Budget	134	386	159	412	637	630	65%	7%
Development Budget	27	128	79	119	264	145	82%	-7%
Administrative Affairs	1,138	2,671	1,166	3,105	4,983	4,156	75%	16%
Operating Budget	1,137	2,596	1,159	2,978	4,498	3,998	74%	15%
Development Budget	1	75	7	127	139	7	1900%	70%
Ministry of State and Parliamentary Affairs	33	80	31	114	170	150	76%	43%
Operating Budget	16	46	31	97	144	133	73%	111%
Development Budget	17	34	0	17	0	0	-	-50%
Ministry of Haj and Religious Affairs	251	700	311	714	1,303	1,107	64%	2%
Operating Budget	219	536	210	597	921	921	65%	12%
Development Budget	32	164	101	117	0	0	-	-29%
Attorney General	301	867	330	872	1,433	1,278	68%	0%
Operating Budget	285	813	315	840	1,243	1,215	69%	3%
Development Budget	16	55	15	31	83	17	187%	-42%
Election Commission	44	107	67	142	215	171	83%	33%
Operating Budget	44	107	67	142	215	171	83%	33%
Development Budget	0	0	0	0	0	0	-	-
IARCSC	89	262	82	264	519	372	71%	1%
Operating Budget	86	240	82	233	353	306	76%	-3%
Development Budget	3	22	0	31	59	35	88%	38%
Independent Commission for Overseeing the Implementation of Cons	11	30	18	44	68	62	71%	46%
Operating Budget	11	30	18	44	68	62	71%	46%
Development Budget	0	0	0	0	0	0	-	-
The High office of Oversight and Anti Corruption	52	148	38	111	202	130	86%	-25%
Operating Budget	30	91	28	82	118	99	83%	-9%

Development Budget	22	57	11	29	0	0	-	-50%
Independent Directorate of Local Governance	587	1,740	755	1,881	3,456	3,386	56%	8%
Operating Budget	521	1,429	752	1,876	3,386	3,381	55%	31%
Development Budget	67	312	3	5	7	5	98%	-98%
Afghanistan Independent Human Rights Commission	17	34	20	21	105	27	77%	-38%
Operating Budget	0	0	4	4	41	10	40%	-
Development Budget	17	34	17	17	0	0	-	-50%
Independent Electoral Complaints Commission	10.41	33.17	15.46	48.99	118	91	54%	48%
Operating Budget	10.41	33.17	15.46	48.99	118	91	54%	48%
Development Budget	0.00	0.00	0.00	0.00	0	0	-	-
Total Governance, Rule of Law and Human Rights	3,935	11,254	4,570	11,772	19,209	16,449	72%	5%
Operating Budget	3,720	10,278	4,329	11,257	17,137	15,661	72%	10%
Development Budget	215	976	241	515	704	289	178%	-47%

Table 23b. Detailed Ministry Expenditure

(In millions of Afghanis)	1394		1395		1395	1395	%	%
	Q3 YTD		Q3 YTD		Budget	Allocated	Alloc.	Change
Ministry of Public Works	1,695	6,994	2,760	8,134	36,288	15,233	53%	16%
Operating Budget	508	2,158	722	1,914	3,088	3,002	64%	-11%
Development Budget	1,187	4,837	2,039	6,220	25,177	9,776	64%	29%
Ministry of Transport and Aviation	66	180	69	185	388	244	76%	3%
Operating Budget	66	176	68	164	263	220	74%	-7%
Development Budget	0	4	2	21	0	0	-	395%
Ministry of Communication	177	484	220	568	2,410	1,081	53%	17%
Operating Budget	122	361	140	373	625	582	64%	3%
Development Budget	55	123	81	195	746	479	41%	59%
Ministry of Energy and Water	1,227	2,797	1,509	2,989	8,206	4,058	74%	7%
Operating Budget	139	406	145	409	570	491	83%	1%
Development Budget	1,088	2,392	1,364	2,580	3,555	2,143	120%	8%
Water Supply and Canalization Corporation	17	226	12	72	500	72	99%	-68%
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	17	226	12	72	0	0	-	-68%
Da Brishna Shirkat	556	1,842	2,128	4,049	33,020	25,457	16%	120%
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	556	1,842	2,128	4,049	32,899	25,457	16%	120%
Ministry of Urban Development	124	510	1,500	1,996	3,812	2,591	77%	291%
Operating Budget	66	197	72	200	344	287	70%	2%
Development Budget	58	313	1,428	1,796	366	57	3167%	473%
Civil Aviation Authority	251	1,080	300	1,119	4,801	2,863	39%	4%
Operating Budget	62	212	98	209	391	327	64%	-2%
Development Budget	189	868	202	911	1,946	1,257	72%	5%
Independent Board of new Kabul	28	76	35	78	740	110	70%	2%
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	28	76	35	78	0	0	-	2%
Ministry of Mines and Industries	423	1,093	516	912	5,076	1,498	61%	-17%
Operating Budget	161	394	131	333	542	497	67%	-16%
Development Budget	262	699	385	579	2,164	566	102%	-17%
Geodesy and Cartography Office	32	102	37	111	179	159	70%	9%
Operating Budget	32	90	31	95	134	134	71%	6%
Development Budget	0	12	6	16	0	0	-	33%
Directorate of Environment	50	157	51	139	270	213	65%	-11%
Operating Budget	50	138	51	134	196	167	80%	-3%
Development Budget	0	19	0	5	0	0	-	-75%
Afghanistan High Atomic Energy Commission	8	22	8	24	46	37	64%	9%
Operating Budget	8	22	8	24	46	37	64%	9%

Development Budget	0	0	0	0	0	0	-	-
Municipalities	311	621	395	947	3,779	2,344	40%	52%
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	311	621	395	947	3,293	2,071	46%	52%
Total Infrastructure and Natural Resources	4,963	16,185	9,542	21,322	99,515	55,961	38%	32%
Operating Budget	1,213	4,153	1,465	3,855	6,199	5,746	67%	-7%
Development Budget	3,750	12,033	8,077	17,467	70,145	41,807	42%	45%
Ministry of Education	9,630	23,578	9,378	23,760	46,462	37,954	63%	1%
Operating Budget	8,158	20,855	8,400	20,968	31,498	31,498	67%	1%
Development Budget	1,472	2,724	978	2,791	12,260	6,070	46%	2%
Ministry of Higher Education	1,356	4,370	1,657	4,208	8,605	6,465	65%	-4%
Operating Budget	1,118	3,163	1,175	3,103	5,091	5,083	61%	-2%
Development Budget	238	1,207	482	1,105	928	186	595%	-9%
Ministry of Information and Culture	162	415	168	400	874	520	77%	-3%
Operating Budget	126	344	139	356	520	436	82%	4%
Development Budget	36	71	28	45	13	5	869%	-37%
Science Academy	47	144	55	145	223	172	84%	1%
Operating Budget	47	141	54	143	203	169	85%	2%
Development Budget	1	4	1	2	0	0	-	-51%
National Olympic Committee	121	290	74	132	579	231	57%	-54%
Operating Budget	79	189	62	120	280	185	65%	-37%
Development Budget	43	100	12	12	39	21	59%	-88%
Radio and television of Afghanistan	137	335	150	319	684	520	61%	-5%
Operating Budget	128	315	123	288	539	472	61%	-9%
Development Budget	9	20	27	31	4	0	-	57%
Total Education	11,454	29,132	11,481	28,964	57,427	45,862	63%	-1%
Operating Budget	9,655	25,007	9,953	24,979	38,131	37,844	66%	0%
Development Budget	1,799	4,125	1,528	3,985	13,243	6,282	63%	-3%
Ministry of Public Health	2,562	6,926	3,159	9,206	20,619	14,974	61%	33%
Operating Budget	919	2,366	850	2,400	3,487	3,121	77%	1%
Development Budget	1,642	4,560	2,309	6,806	13,248	9,412	72%	49%
Total Health	2,562	6,926	3,159	9,206	20,619	14,974	61%	33%
Operating Budget	919	2,366	850	2,400	3,487	3,121	77%	1%
Development Budget	1,642	4,560	2,309	6,806	13,248	9,412	72%	49%

Table 23c. Detailed Ministry Expenditure

(In millions of Afghanis)	1394		1395		1395	1395	% Alloc.	%Change
	Q3 YTD	Q3 YTD	Q3 YTD	Budget	Allocated			
Ministry of Agriculture	1,128	3,377	2,043	4,337	9,937	8,094	54%	28%
Operating Budget	281	783	310	851	1,219	1,214	70%	9%
Development Budget	847	2,594	1,733	3,486	5,179	4,662	75%	34%
Ministry of Counter Narcotics	47	142	72	164	1,929	930	18%	15%
Operating Budget	45	124	53	141	213	213	66%	13%
Development Budget	2	18	19	23	1,526	687	3%	27%
Ministry of Rural Rehabilitation and Development	2,511	11,164	4,241	9,428	16,907	13,147	72%	-16%
Operating Budget	111	359	120	329	503	503	66%	-8%
Development Budget	2,400	10,805	4,121	9,099	11,819	10,671	85%	-16%
Afghanistan Independent Land Authority	58	165	102	255	534	430	59%	54%
Operating Budget	52	142	56	145	272	271	54%	3%
Development Budget	6	24	46	109	0	0		362%
Total Agriculture and Rural Development	3,745	14,849	6,458	14,183	29,307	22,601	2	-4%
Operating Budget	489	1,408	539	1,466	2,206	2,201	3	4%
Development Budget	3,255	13,441	5,919	12,717	18,524	16,020	2	-5%
Ministry of Frontiers and Tribal Affairs	103	306	140	309	613	436	71%	1%
Operating Budget	85	247	128	290	462	409	71%	17%
Development Budget	17	59	11	19	0	0	-	-67%
Ministry of Martyrs, Disabled and Social Affairs	5,232	13,309	6,401	16,471	22,001	21,304	77%	24%
Operating Budget	5,150	13,133	6,271	16,104	20,714	20,631	78%	23%
Development Budget	82	176	129	367	950	461	80%	109%
Ministry of Refugees and Repatriates	64	166	78	191	595	370	51%	15%
Operating Budget	55	158	61	165	334	293	56%	5%
Development Budget	8	9	17	26	14	3	801%	194%
Ministry of Women Affairs	50	147	52	155	237	228	68%	6%
Operating Budget	45	123	45	128	194	190	67%	4%
Development Budget	5	24	6	27	5	3	796%	14%
Office of Disaster Preparedness	50	316	63	542	660	611	89%	72%
Operating Budget	50	288	58	537	633	606	89%	86%
Development Budget	0	28	5	5	22	5	99%	-82%
Directorate of Kochis	18	50	28	62	174	86	72%	23%
Operating Budget	18	41	17	44	79	68	65%	7%
Development Budget	0	10	11	18	0	0	-	87%
Total Social Protection	5,516	14,294	6,761	17,730	24,280	23,036	77%	24%
Operating Budget							78%	23%

	5,404	13,989	6,581	17,267	22,417	22,196		
Development Budget	113	305	180	463	991	473	98%	52%
Ministry of Finance	1,252	3,910	2,279	4,928	9,285	6,744	73%	26%
Operating Budget	818	2,675	1,651	3,453	4,797	4,492	77%	29%
Development Budget	434	1,235	628	1,475	2,950	1,392	106%	19%
Ministry of Commerce	180	787	271	755	1,117	1,039	73%	-4%
Operating Budget	101	492	246	673	877	877	77%	37%
Development Budget	79	295	25	81	123	90	91%	-72%
Ministry of Economy	88	279	113	271	571	390	70%	-3%
Operating Budget	56	148	59	161	276	263	61%	9%
Development Budget	32	131	54	110	0	0	-	-16%
Control and Audit Office	114	288	82	221	839	486	45%	-23%
Operating Budget	34	96	33	100	144	120	84%	4%
Development Budget	80	192	49	121	638	353	34%	-37%
Central Statistics Office	42	124	50	117	502	191	61%	-5%
Operating Budget	33	102	35	97	167	167	58%	-5%
Development Budget	9	21	14	20	276	14	148%	-6%
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	202	291	1,298	496	59%	-
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	202	291	1,298	496	59%	-
Afghanistan National Standard Authority	25	85	16	52	277	70	74%	-39%
Operating Budget	16	45	16	46	74	58	79%	2%
Development Budget	9	40	0	7	0	0	-	-84%
Total Economic Gov. and Private Sector Devel't	1,701	5,473	3,012	6,635	13,889	9,416	70%	21%
Operating Budget	1,058	3,558	2,040	4,531	6,335	5,976	76%	27%
Development Budget	643	1,915	972	2,105	5,285	2,344	90%	10%