

# QUARTERLY MACRO-FISCAL REPORT

Macro-Fiscal Performance Directorate General (MFPD)

Ministry of Finance



**Ministry of Finance**  
Islamic Republic of Afghanistan

Quarter 1, 1396

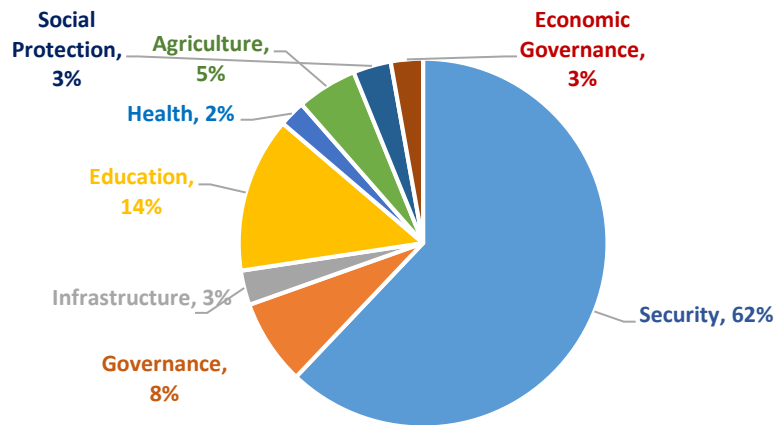
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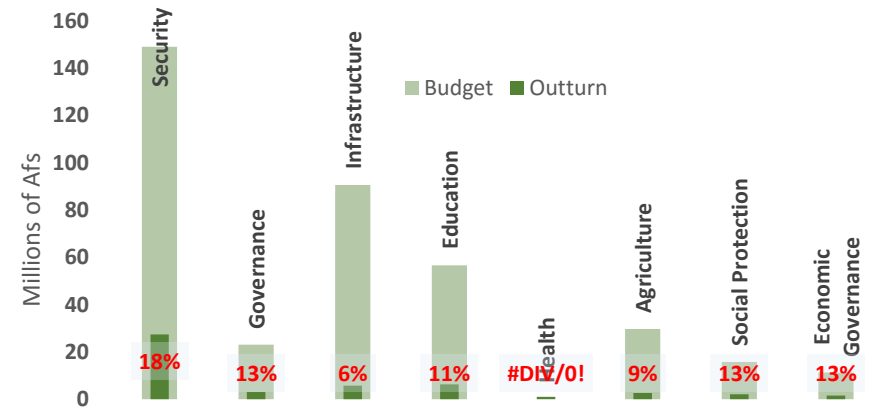
# MACRO FISCAL OUTTURN REPORT

Quarter 1, 1396

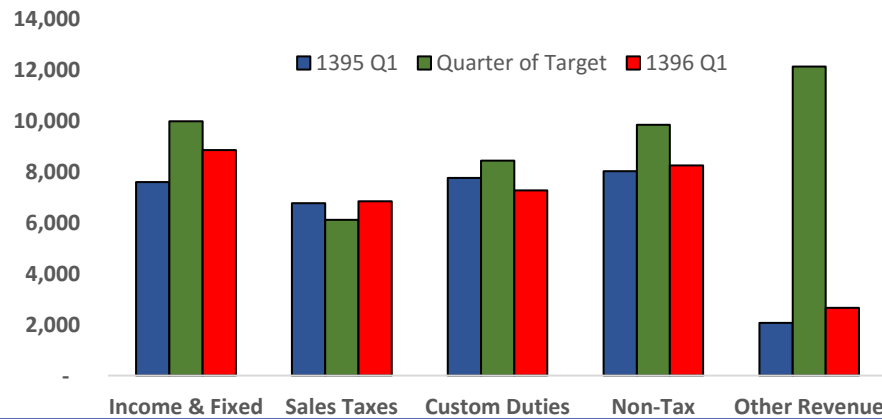
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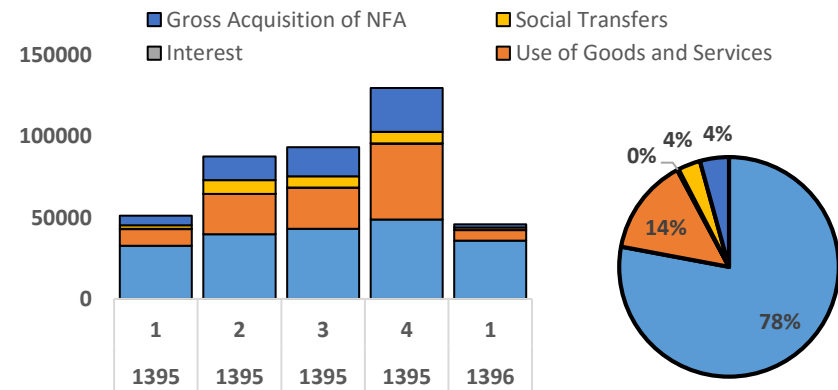
Budget Execution Rate



Revenue Summary



Expenditure Summary by Inputs



## Summary

Total revenue collection (including grants) till the end of the first quarter (YTD) of 1396 was Afs 61.7 billion, of which Afs 33.9 billion came from domestic revenue. 69.3 percent of domestic revenue was tax revenue and the remaining portion came from non-tax revenue and social contributions. In 1396, domestic revenue collection (excluding grants) till the end of first quarter was 5.2 percent higher than the same period in 1395. However, including grants, revenue collection has fallen by 18 percent as a result of reduction in grants. Total expenditure till the end of the first quarter amounted to Afs 43.9 billion, which constitutes 11.7 percent of the total adjusted budget for the year 1396. 81 percent of the total expenditure was spent on wages and salaries and 15 percent was spent on goods and services. Overall operating balance, which shows the difference between resources and spending, was positive in this period. Total operating budget for the year 1396 is Afs 268.4 billion, and until the end of the first quarter, the budget was adjusted by a subtraction of 0.03 percent on the original budget. In the adjusted budget there is a little increase in compensation of employees, use of goods and services and gross acquisition of NFA but a significant reduction in interest and social transfers.

The second section, Table 2, shows adjustment in total budget for all the sectors. Total budget for most of the sectors decreased during the year. Among the sectors, Economic Governance increased with 28 percent and Governance increased with 5 percent over the original budget, while Social Protection and Agriculture sectors decreased with 40 and 3 percent respectively. 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 million Afs	1395	1395	1396	1396	1396
	Q1	Q1 YTD	Budget	Q1	Q1 YTD
<b>Revenue</b>	74,991	74,991	41,152	61,784	61,784
Tax Revenue	23094	23094	30792	23511	23511
Non-Tax Revenue	8290	8290	9449	9499	9499
Grants	42748	42748	0	27862	27862
Social Contributions	860	860	911	911	911
<b>Expenditure</b>	45248	45248	275484	43957	43957
Wages and Salaries	32733	32733	175315	35791	35791
Goods and Services	10262	10262	86559	6535	6535
Interest	134	134	464	103	103
Grants and Transfers	2118	2118	13145	1529	1529

<b>Overall Operating Balance</b>	29743	29743	-234331	17827	17827
<b>Primary Operating Balance</b>	29877	29877	-233867	17929	17929
<b>Gross Acquisition of Fixed Assets</b>	6041	6041	116262	1959	1959
<b>Net Acquisition of Fixed Assets</b>	6038	6038	116262	1953	1953
<b>Overall Balance</b>	23705	23705	-350593	15873	15873
<b>Primary Balance</b>	23839	23839	-350129	15976	15976
<b>Gross Acquisition of Financial Assets</b>	-26249	-26249	350593	-15873	-15873

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

**Table 2. Adjustments in the Budget**

	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Change %</b>
<b>Operating Only</b>			
<b>TOTAL GROSS EXPENDITURES</b>	<b>236807.7</b>	<b>236717.8</b>	0%
<b>RECURRENT EXPENDITURES</b>	<b>229459.4</b>	<b>227716.1</b>	-1%
Compensation of Employees	173250.1	175315.4	1%
Use of Goods and Services	36917.3	39896.2	8%
Interest	1094.5	464.3	-58%
Social Transfers	18197.5	12040.2	-34%
<b>ACQUISITION OF ASSETS</b>			
<b>Gross Acquisition of NFA</b>	<b>7348.3</b>	<b>10301.0</b>	40%
<b>Operating and Development</b>			
Security	147676.3	149144.3	1%
Governance	21861.3	23029.6	5%
Infrastructure	90019.5	90571.8	1%
Education	56325.8	56591.7	0%
Health	14406.6	0.0	-100%
Agriculture	30494.0	29702.7	-3%
Social Protection	26419.9	15795.4	-40%
Economic Governance	8799.0	11234.0	28%
Unclassified	3341.4	0.0	-100%
<b>TOTAL</b>	<b>399343.7</b>	<b>376069.5</b>	-6%

## Macro-Economic Overview

### Summary

In 1395 the economy recovered slowly from its downturn and lower performances during 1394, and this satisfactory performance continued during the first quarter of 1396. 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 due to insecurity has been quite slow, the Government has started actual work on some major projects such as TAPI, launch of third phase of Kamal Khan dam, take-off of first Chinese cargo to Afghanistan, inauguration of India-Afghanistan air corridor, and other confidence building measures which will positively affect the growth. Inflation has increased by 1.2 percent during the first quarter as a result of increase in food prices. While exchange rate, continued to fall during the first quarter of 1396, and it is stabilized now to Afs 68.6/USD and this trend of depreciation is expected to continue until 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 2.5 percent between first quarter of 1396 and fourth quarter of 1395. The increase in the prices is mainly due to a large increase in the prices of food items. The huge increase in the price of food items are driven by increase in the prices of fresh and dried fruits, vegetables, spices and meat while the prices of non-food items remained almost the same as the previous quarter. For the second quarter of 1396, it is estimated that there will be a slight increase in CPI as a result of continued increase in the prices of fruits and vegetables. The outlook for the consumer price index over the medium term is expected to remain stable between 5.0 to 8.0 percent; 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 3. Inflation**

	1395 Q3	1395 Q4	1396 Q1
CPI	106.8	109.0	111.5
CPI Rate	2.0%	2.1%	2.3%

**Table 4. Economic Growth**

	<b>Previous Year (1395)</b>	<b>Budget Forecast (1396)</b>	<b>Current Forecast (1396)</b>
GDP Growth	2.1%	3.8%	2.6%
Inflation	4.5%	5.6%	6.2%
Deflator	7.0%	10.0%	10.6%
NGDP Level (billion Afs)	1,237.99	1,337.64	1,447.70
Imports Growth	-15.4%	NA	NA

For 1396 GDP growth is estimated to reach 2.6 percent, 0.5 percent higher than 1395. This is driven by an improvement in the agriculture sector. Growth in agriculture is expected to have some increased contribution in the medium term, with a movement towards greater irrigated farming, building dams and a momentum in fruits harvest. 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. Import is expected to decrease after a large fall in 1395 due to border closure and political problems with Pakistan.

### Revenue Collection

Total revenue collection excluding grants in the first quarter of 1396 amounted to Afs 33.9 billion. This accounts for 18 percent of the total revenue target. The revenue collection increased by 5 percent compared with the same quarter last year. The main reason for the increase are additional measures of revenue for the year 1396, and improved efficiency and tax enforcements introduced in late 1395. Significant portion of revenue collection was from tax revenue which was Afs 16.2 billion, followed by non-tax revenue and custom duty which were Afs 8.2 billion and Afs 7.2 billion respectively. In the first quarter of 1396, the income tax collection has performed very well (29 percent increased) compared to the same quarter of the last year, and non-tax revenue increased by 3 percent. The main reason for the increase of non-tax revenue is the higher sales of goods and services and income from the capital property component. Except for the non-tax fines/penalties and administrative fees (reduced by 51 and 9 percent respectively) the remaining non-tax components have increased significantly.

**Table 5. Revenue Summary**

In millions of Afghanis	1395	1395	1396	1396	1396	%	% Change on 1395
	Q1	Q1 YTD	Budget	Q1	Q1 YTD	Target	
<b>Revenues Including Grants</b>	<b>74,991</b>	<b>74,991</b>	<b>186,300</b>	<b>61,784</b>	<b>61,784</b>	<b>33%</b>	<b>-18%</b>
<b>Revenues Excluding Grants</b>	<b>32,243</b>	<b>32,243</b>	<b>186,300</b>	<b>33,922</b>	<b>33,922</b>	<b>18%</b>	<b>5%</b>
<b>Revenue (without customs)</b>	<b>24,479</b>	<b>24,479</b>	<b>152,500</b>	<b>26,641</b>	<b>26,641</b>	<b>17%</b>	<b>9%</b>
<b>Tax Revenues (without customs)</b>	<b>15,330</b>	<b>15,330</b>	<b>104,998</b>	<b>16,231</b>	<b>16,231</b>	<b>15%</b>	<b>6%</b>
Fixed Taxes	2,628	2,628	<b>13,700</b>	2,471	2,471	18%	-6%
Income Taxes	4,971	4,971	<b>26,290</b>	6,391	6,391	24%	29%
Property Taxes	131	131	<b>405</b>	104	104	26%	-20%
Sales Taxes	6,772	6,772	<b>24,478</b>	6,852	6,852	28%	1%
Other Taxes	827	827	<b>6,324</b>	-	-	0%	-100%
<b>Customs Duty, Import Taxes</b>	<b>7,764</b>	<b>7,764</b>	<b>33,800</b>	<b>7,281</b>	<b>7,281</b>	<b>22%</b>	<b>-6%</b>
<b>Non Tax Revenue</b>	<b>8,031</b>	<b>8,031</b>	<b>39,429</b>	<b>8,264</b>	<b>8,264</b>	<b>21%</b>	<b>3%</b>
Income from Capital Property	332	332	<b>3,019</b>	412	412	14%	24%
Sales of Goods and Services	1,428	1,428	<b>10,205</b>	1,897	1,897	19%	33%
Administrative Fees	5,908	5,908	<b>22,396</b>	5,378	5,378	24%	-9%
Royalties	50	50	<b>901</b>	84	84	9%	67%
Non Tax Fines and Penalties	255	255	<b>1,479</b>	125	125	8%	-51%
Extractive Industry	58	58	<b>1,429</b>	367	367	26%	538%
<b>Miscellaneous Revenue</b>	<b>259</b>	<b>259</b>	<b>1,076</b>	<b>1,235</b>	<b>1,235</b>	<b>115%</b>	<b>376%</b>
<b>Social Contributions</b>	<b>860</b>	<b>860</b>	<b>6,998</b>	<b>911</b>	<b>911</b>	<b>13%</b>	<b>6%</b>
<b>Grants</b>	<b>42,748</b>	<b>42,748</b>	-	<b>27,862</b>	<b>27,862</b>	-	<b>-35%</b>
<b>Foreign Governments</b>	32,006	32,006	-	27,719	27,719	-	-13%
<b>International Organisation</b>	10,742	10,742	-	143	143	-	-99%
<b>Other Government Units</b>	-	-	-	-	-	-	-



## Revenues by Agencies

Table 6 shows the revenue collection by agencies. 76 percent of the revenue was collected by the Ministry of Finance and the remaining revenue was collected by other agencies. 56 percent of the revenue collected by the Ministry of Finance was collected by the Customs department followed by Large Tax Payer's Office and Medium Tax Payer's Office. Ministry of Communication, Ministry of Transport, Ministry of Interior Affairs and Ministry of Foreign Affairs collect mainly non-tax revenue like the telecom and stamp fees.

**Table 6. Revenues by Agencies**

In millions of Afghanis	1395	1395	1396	1396	% Change
	Q1	Q1 YTD	Q1	Q1 YTD	on 1395
<b>Ministry of Finance</b>	<b>24708</b>	<b>24708</b>	<b>25659</b>	<b>25659</b>	4%
Mustofiats	-252	-252	1194	1194	-574%
Customs	16120	16120	14507	14507	-10%
Large Taxpayer Office	3775	3775	4997	4997	32%
Medium Taxpayer Office	2767	2767	3495	3495	26%
Small Taxpayer Office	2164	2164	898	898	-58%
Other Ministry of Finance	134	134	567	567	321%
<b>Other Key Ministries</b>	<b>7536</b>	<b>7536</b>	<b>8263</b>	<b>8263</b>	10%
Ministry of Transport	383	383	342	342	-11%
Ministry of Interior	1928	1928	2095	2095	9%
Ministry of Communication	1964	1964	1226	1226	-38%
Ministry of Foreign Affairs	424	424	390	390	-8%
Ministry of MDSA <sup>1</sup>	984	984	645	645	-34%
Other Budgetary Units	1853	1853	3566	3566	92%

1/ Martyrs, Disabled and Social Affairs

**Table 7. Revenue from All Provinces**

In millions of Afghanis	1395	1395	1396	1396	1396	% Target	% Change
	Q1	Q1 YTD	Est. Target	Q1	Q1 YTD		on 1395
<b>REVENUES exc. grants</b>	<b>32,243.3</b>	<b>32,243.3</b>	<b>186,299.6</b>	<b>33,921.8</b>	<b>33,921.8</b>	<b>18%</b>	<b>5%</b>
Badakhshan	79	79	459	87	87	19%	10%
Badghis	20	20	114	33	33	29%	69%
Baghlan	76	76	438	96	96	22%	26%
Balkh	2,782	2,782	16,074	3,357	3,357	21%	21%
Bamyan	32	32	182	49	49	27%	57%
Central Ministries	12,293	12,293	71,025	14,400	14,400	20%	17%
Dikondy	20	20	116	14	14	12%	-31%
Farah	1,218	1,218	7,038	1,107	1,107	16%	-9%
Faryab	414	414	2,390	555	555	23%	34%
Ghazni	102	102	589	106	106	18%	4%
Ghor	32	32	185	25	25	14%	-21%
Helmand	153	153	886	153	153	17%	0%
Herat	5,039	5,039	29,114	4,136	4,136	14%	-18%
Jawzjan	72	72	414	84	84	20%	18%
Kabul	728	728	4,205	839	839	20%	15%
Kandahar	1,491	1,491	8,615	1,505	1,505	17%	1%
Kapisa	39	39	227	27	27	12%	-31%
Khost	173	173	998	86	86	9%	-50%
Kunar	52	52	301	42	42	14%	-20%
Kunduz	185	185	1,068	221	221	21%	20%
Laghman	51	51	295	66	66	22%	29%
Logar	26	26	149	40	40	27%	54%
Nangarhar	3,579	3,579	20,681	3,049	3,049	15%	-15%
Nimroz	2,916	2,916	16,848	2,454	2,454	15%	-16%

Nuristan	4	4	20	1	1	3%	-81%
Offshore Payments	0	0	0	0	0	-	-
Paktika	68	68	393	83	83	21%	22%
Paktiya	286	286	1,653	270	270	16%	-6%
Pangsher	23	23	133	63	63	47%	173%
Parwan	66	66	382	69	69	18%	4%
Samangan	36	36	205	726	726	354%	1945%
Saripul	33	33	191	36	36	19%	8%
Takhar	76	76	440	83	83	19%	9%
Uruzgan	6	6	33	7	7	21%	19%
Wardak	55	55	316	44	44	14%	-20%
Zabul	21	21	120	10	10	9%	-51%

### Revenues by Key Province

Table 7, compares the first quarter of 1396 with the first quarter of 1395 on provincial level, while table 8 only show revenue collected by key provinces. Table 8 shows that Faryab province by collecting 23% of the target revenue, stands the top performer, and collected 34% more in the 1<sup>st</sup> quarter of 1396 as compare with the same period of 1395. Followed by Balkh and Kabul in second and third ranked respectively in revenue collection. Both provinces collected 21% and 15% more revenue compared with the same period of the last year. Expect for Nangarhar, Herat, and Nimroz, the performance of most provinces have improved in the first quarter of 1396.

**Table 8. Revenues by key province**

In millions of Afghanis	1395	1395	1396	1396	1396	% Target	% Change on 1395
	Q1	Q1 YTD	Est. Target	Q1	Q1 YTD		
Kabul	728	728	4205	839	839	20%	15%
Nangarhar	3579	3579	20681	3049	3049	15%	-15%
Balkh	2782	2782	16074	3357	3357	21%	21%
Kandahar	1491	1491	8615	1505	1505	17%	1%
Faryab	414	414	2390	555	555	23%	34%

Herat	5039	5039	29114	4136	4136	14%	-18%
Nimroz	2916	2916	16848	2454	2454	15%	-16%
Central Ministries	12278	12278	71025	14350	14350	20%	17%

## Grants

Both the tables below show grants reimbursement. In Operational Grants, ARTF consisted 29% of total Grants in the first quarter of 1396 compared to 14 percent for the same period in 1395. ARTF spending increased due to additional grants rewarded by IDA to support the Government of Afghanistan to stimulate growth during a time of uncertainty – when the economy is fragile. CSTC-A in the Ministry of Interior (MoI) decreased to 8 percent in 1396 from 17 percent in the same period of 1395. Funds released for LOTFA, 18 percent of the total released funds in the first quarter of 1396, decreased from 21 percent in the first quarter of 1395. Funds released for CSTC-A in the Ministry of Defense (MoD) constituted 45 percent of total grants released in the first quarter of 1396, while it was 48 percent in the same period in 1395.

In the Development Grants, funds for Micro Finance and capacity building of Community Development Councils constituted the largest portion of the total development grants released by the end the first quarter of 1396.

**Table 8a. Operating Grants**

All Values are in Million Afs	1395		%	1396		%
	Q1	Q1 YTD	Total	Q1	Q1 YTD	Total
<b>Afghanistan Reconstruction Trust Fund (ARTF)</b>	4,446	4,446	14%	7,966	7,966	29%
<b>Law &amp; Order Trust Fund (LOTFA)</b>	6,872	6,872	21%	5,107	5,107	18%
<b>CSTC-A <sup>1</sup> MoD</b>	15,344	15,344	48%	12,479	12,479	45%
<b>CSTC-A <sup>1</sup> MoI</b>	5,311	5,311	17%	2,131	2,131	8%

1/ Combined Security Transitional Command Afghanistan

**Table 8b. Largest Development Grants for the YTD**

All Values are in Million Afghanis	Code	1396 YTD
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Micro Finance - DB MOF	40350	34
Capacity Building of Community Development Councils (CDCs)	30380	17
Basic Package of Health Services and the Essential Package of Hospital Services	30750	13
Improvement and Maintenance of Secondary Road	30640	13
Capacity Building Commercializatoion (CBC) Part 1 Distribution System	38200	7
School Grants	30230	6
NSP Danish Support	40190	5
Technical Assistance for Preparation and implementation of line Minstry Capacity Building programs	30591	4
Small Development Program	40430	4
Retroactive Financing KMDP	30630	4
Improved wheat seed production	30680	3
Retroactive Financing _ KURIP -II	30570	3
Reconstruction and Widening of the approximately 50 Km to Sapary Road	35260	2
Procurement Reform	30620	2
On Farm Water Management	30610	2
Reconstruction of Section 2 of the kabul Jalalabad Road ( 106 Km)	35360	2
Institutional Development	41220	2
Horticultural Production	30650	2
Reconstruction of Sapary to Jalalabad Road SubProject	35370	2
Improving Teacher Competencies	32632	1

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## Expenditure

### Operating and Development Expenditure

Table 10 shows, that the total operating expenditure has increased by 2 percent compared to the same period in 1395. This increase is mainly due to increase in the compensation of employees. Although, use of goods and services, interest, social transfers and gross acquisition of NFA show a decrease of 29 percent, 23 percent, 25 percent and 20 percent respectively compared to the same period in 1395. Table 11 shows that the total development budget in 1396 has decreased by 54 percent compared to 1395 mainly due to less grants provided by the development partners. Major decline in the development expenditure was 24 percent decrease in discretionary budget, 48 percent decline in use of goods and services and 64 percent of decrease in gross acquisition of NFA. Similarly, the net acquisition of NFA has decreased by 69 percent and travel expenses decreased by 48 percent. 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. Details of expenditure are given in the following tables.

**Table 10. Operating Expenditure**

In millions of Afghanis	1395	1395	1396	1396	1396	1396	%	%
	Q1	Q1	Q1	Q1	Budget	Allocated	Budget.	Change
		YTD		YTD				on 1395
<b>TOTAL GROSS EXPENDITURES</b>	<b>41,393</b>	<b>41,393</b>	<b>42,060</b>	<b>42,060</b>	<b>236,718</b>	<b>147,091</b>	<b>18%</b>	<b>2%</b>
<b>TOTAL NET EXPENDITURES (2)</b>	<b>41,390</b>	<b>41,390</b>	<b>42,055</b>	<b>42,055</b>				
<b>RECURRENT EXPENDITURES</b>								-
<b>Compensation of Employees</b>	<b>32,733</b>	<b>32,733</b>	<b>35,791</b>	<b>35,791</b>	<b>175,315</b>	<b>105,971</b>	<b>20%</b>	<b>9%</b>
Wages and Salaries	32,321	32,321	35,273	35,273				9%
o/w Wages and Salaries in Cash	27,263	27,263	29,250	29,250				7%
o/w Wages and Salaries in Kind	3,831	3,831	4,485	4,485				17%
Social Benefits	460	460	556	556				21%
Other Compensation	-47	-47	-39	-39				
<b>Use of Goods and Services</b>	<b>6,347</b>	<b>6,347</b>	<b>4,516</b>	<b>4,516</b>	<b>39,896</b>	<b>24,057</b>		<b>-29%</b>
Travel	304	304	427	427				40%
Food	242	242	237	237				-2%

Contracted Services	198	198	242	242				22%
Repairs and Maintenance	276	276	197	197				-28%
Utilities	303	303	379	379				25%
Fuel	4,569	4,569	2,481	2,481				-46%
Tools and Materials	138	138	164	164				19%
Other Use of Goods and Services	318	318	387	387				
<b>Interest</b>	<b>134</b>	<b>134</b>	<b>103</b>	<b>103</b>	<b>464</b>	<b>464</b>	<b>22%</b>	<b>-23%</b>
To Non-Residents								
<b>Social Transfers</b>	<b>2,029</b>	<b>2,029</b>	<b>1,529</b>	<b>1,529</b>	<b>12,040</b>	<b>11,690</b>	<b>13%</b>	<b>-25%</b>
Subsidies	350	350	350	350				0%
Grants	3	3	23	23				712%
<i>Foreign Grants</i>	3	3	23	23				
<i>Current Grants</i>	0	0	0	0				
Social Security	1,284	1,284	1,155	1,155				-10%
Other Social Transfers	393	393	0	0				-100%
o/w Social Assistance	0	0	0	0				-
o/w Advance Subsidies, Grants	393	393	0	0				-100%
<b>ACQUISITION OF ASSETS</b>								
<b>Gross Acquisition of NFA</b>	<b>146</b>	<b>146</b>	<b>116</b>	<b>116</b>	<b>9,466</b>	<b>5,373</b>		<b>-20%</b>
<b>Net Acquisition of NFA <sup>1</sup></b>	<b>143</b>	<b>143</b>	<b>111</b>	<b>111</b>				<b>-22%</b>
Sale of Land and Buildings	-3	-3	-6	-6				85%
Buildings and Structures	20	20	1	1				-96%
Machinery / Equipment (>50,000)	106	106	88	88				-17%
Valuables	0	0	0	0				-100%
Land	19	19	27	27				43%
Capital Advance Payments	0	0	0	0				-

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

**Table 11. Development Expenditure Summary**

In millions of Afghanis	1395 Q1	1395 Q1 YTD	1396 Q1	1396 Q1 YTD	1396 Budget	1396 Allotted	% Budget.	% Change on 1395
<b>TOTAL GROSS EXPENDITURES</b>	<b>8,375</b>	<b>8,375</b>	<b>3,861</b>	<b>3,861</b>	<b>93,342</b>	<b>31,138</b>	<b>4%</b>	<b>-54%</b>
Discretionary Budget	2,063	2,063	1,573	1,573	62,453	17,895	3%	-24%
Non-discretionary Budget	6,312	6,312	2,289	2,289	0	0	-	-64%
<b>TOTAL NET EXPENDITURES (2)</b>	<b>9,897</b>	<b>9,897</b>	<b>3,856</b>	<b>3,856</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-61%</b>
<b>Use of Goods and Services</b>	<b>3,915</b>	<b>3,915</b>	<b>2,019</b>	<b>2,019</b>	<b>29,785</b>	<b>13,038</b>	<b>15%</b>	<b>-48%</b>
					0	0	-	
Travel	65	65	34	34	0	0	-	-48%
Communications	0	0	0	0	0	0	-	
Contracted Services	2,252	2,252	1,262	1,262	0	0	-	-44%
Repairs and Maintenance	0	0	0	0	0	0	-	
Utilities	0	0	0	0	0	0	-	
Fuel	4	4	1	1	0	0	-	-73%
Other Use of Goods and Services	1,594	1,594	722	722	0	0	-	-55%
o/w Tools and materials (< 50,000)	0	0	0	0	0	0	-	
o/w Other Expenses	50	50	19	19	0	0	-	-63%
o/w Advances and Return of Expenditure	1,444	1,444	620	620	0	0	-	-57%
					0	0	-	
<b>Subsides, Grants, Social Expenditures</b>	<b>89</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>1,104</b>	<b>205</b>	<b>0%</b>	<b>0%</b>
<b>ACQUISITION OF ASSETS</b>								
<b>Gross Acquisition of NFA</b>	<b>5,895</b>	<b>5,895</b>	<b>1,843</b>	<b>1,843</b>	<b>62,453</b>	<b>17,895</b>	<b>10%</b>	<b>-69%</b>
<b>Net Acquisition of NFA <sup>1</sup></b>	<b>5,892</b>	<b>5,892</b>	<b>1,837</b>	<b>1,837</b>	<b>62,453</b>	<b>17,895</b>	<b>10%</b>	<b>-69%</b>
Sale of Land and Buildings	-3	-3	-6	-6	0	0	-	85%



Buildings and Structures	2,691	2,691	904	904	0	0	-	-66%
Machinery / Equipment (>50,000)	2,343	2,343	21	21	0	0	-	-99%
Valuables	0	0	0	0	0	0	-	
Land	258	258	0	0	0	0	-	-100%
Capital Advance Payments	603	603	917	917	0	0	-	52%

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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 first of 1396. As per the ANDS, there are eight sectors. These are 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 Governance Sector by spending 38 percent of its total budget attained the highest execution rate and the Infrastructure Sector by spending 6 percent of its total budget, remains the lowest performing sector. The table also compares execution rate in the first quarter of 1396 with the same quarter in the previous year. Looking at the expenditure in this perspective, the table shows that the gross expenditure in the first quarter of 1396 is 8 percent less than the same quarter in 1395; and its development expenditure is 54 percent less than the previous year, while its operating spending is 2 percent more than the same quarter in 1395. Overall budget spending of all sectors was significantly less than the same period last year, it is due to the weak execution capacity (at various stages of the execution cycle), over-optimistic budgeting, unforeseen shortfalls in revenue, or a combination of all three. Spending on Infrastructure, Social Protection, Agriculture and Economic Governance decreased in the first quarter of 1396 which is not in line with the ANDS priorities.

**Table 12. ANDS Expenditures**

In millions of Afghanis	1395	1395	1396	1396	1396	1396	%	% Change on 1395
	Q1	Q1 YTD	Q1	Q1 YTD	Budget	Allocated		
<b>TOTAL GROSS EXPENDITURES</b>	<b>49,582</b>	<b>49,582</b>	<b>45,717</b>	<b>45,717</b>	<b>376,069</b>	<b>186,869</b>	<b>24%</b>	<b>-8%</b>
Operating Budget	41,207	41,207	41,882	41,882	232,880	147,105	28%	2%
Development Budget	8,375	8,375	3,835	3,835	85,888	31,138	12%	-54%
<b>Security</b>	<b>27,402</b>	<b>27,402</b>	<b>28,383</b>	<b>28,383</b>	<b>149,144</b>	<b>99,610</b>	<b>28%</b>	<b>4%</b>
Operating Budget	27,337	27,337	28,302	28,302	146,722	99,367	28%	4%
Development Budget	64	64	81	81	3	0	#DIV/0!	26%
<b>Governance</b>	<b>2,981</b>	<b>2,981</b>	<b>3,423</b>	<b>3,423</b>	<b>23,030</b>	<b>9,078</b>	<b>38%</b>	<b>15%</b>
Operating Budget	2,917	2,917	3,304	3,304	18,280	8,467	39%	13%
Development Budget	64	64	118	118	2,152	436	27%	86%
<b>Infrastructure</b>	<b>5,762</b>	<b>5,762</b>	<b>1,387</b>	<b>1,387</b>	<b>90,572</b>	<b>23,240</b>	<b>6%</b>	<b>-76%</b>
Operating Budget	693	693	672	672	5,458	3,230	21%	-3%
Development Budget	5,069	5,069	715	715	54,142	16,456	4%	-86%
<b>Education</b>	<b>6,238</b>	<b>6,238</b>	<b>6,236</b>	<b>6,236</b>	<b>56,592</b>	<b>19,869</b>	<b>31%</b>	<b>0%</b>

Operating Budget	6,147	6,147	6,138	6,138	40,170	16,888	36%	0%
Development Budget	90	90	98	98	10,071	2,639	4%	9%
<b>Health</b>	<b>1,016</b>	<b>1,016</b>	<b>1,054</b>	<b>1,054</b>	<b>0</b>	<b>7,629</b>	<b>14%</b>	<b>4%</b>
Operating Budget	572	572	608	608	0	1,872	32%	6%
Development Budget	444	444	446	446	0	4,895	9%	1%
<b>Agriculture</b>	<b>2,609</b>	<b>2,609</b>	<b>2,427</b>	<b>2,427</b>	<b>29,703</b>	<b>8,937</b>	<b>27%</b>	<b>-7%</b>
Operating Budget	415	415	433	433	2,881	1,178	37%	4%
Development Budget	2,194	2,194	1,995	1,995	15,096	5,197	38%	-9%
<b>Social Protection</b>	<b>2,093</b>	<b>2,093</b>	<b>1,518</b>	<b>1,518</b>	<b>15,795</b>	<b>12,779</b>	<b>12%</b>	<b>-27%</b>
Operating Budget	2,080	2,080	1,496	1,496	13,921	12,360	12%	-28%
Development Budget	13	13	23	23	734	299	8%	70%
<b>Economic Governance</b>	<b>1,481</b>	<b>1,481</b>	<b>1,289</b>	<b>1,289</b>	<b>11,234</b>	<b>5,727</b>	<b>23%</b>	<b>-13%</b>
Operating Budget	1,044	1,044	929	929	5,448	3,742	25%	-11%
Development Budget	437	437	359	359	3,690	1,216	30%	-18%
<b>Unclassified</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-

## COFOG Expenditure

Table 13 presents expenditures 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 recurrent in nature. However, there is some spending in development spending such as salary of technical assistants which are recurrent in nature and similarly there is some operating spending which is capital in nature (example?).

Total gross expenditure in the first quarter of 1396 was Afs 45.88 billion of which 96 percent was recurrent expenditure and 4 percent was capital expenditure. Total net expenditure decreased by 13 percent compared to the same period in the previous year. Recurrent expenditure decreased by 3 percent and capital expenditure decreased by 75 percent. In the first quarter spending on the Defense Sector which constitutes 35 percent of total spending had the largest share among of total gross spending; and housing and communal amenities with 0 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 the same period last year.

**Table 13. COFOG Expenditure**

In millions of Afghanis	1395 Q1	1395 Q1 YTD	1395 % Total	1396 Q1	1396 Q1 YTD	1396 % Total	% Change
<b>TOTAL NET EXPENDITURE</b>	<b>52,924</b>	<b>53,050</b>	<b>100%</b>	<b>45,882</b>	<b>46,125</b>	<b>100%</b>	<b>-13%</b>
Sale of Land and Buildings	-3	-3	0%	-6	-6	0%	85%
<b>TOTAL GROSS EXPENDITURE</b>	<b>52,927</b>	<b>53,053</b>	<b>100%</b>	<b>45,888</b>	<b>46,131</b>	<b>100%</b>	<b>-13%</b>
RECURRENT EXPENDITURE	45,243	45,369	86%	43,929	44,172	96%	-3%
CAPITAL EXPENDITURE	7,683	7,683	14%	1,959	1,959	4%	-75%
<b>General Public Services</b>	<b>8,481</b>	<b>8,481</b>	<b>16%</b>	<b>4,772</b>	<b>4,772</b>	<b>10%</b>	<b>-44%</b>
Recurrent Expenditure	4,419	4,419	8%	4,685	4,685	10%	6%
Capital Expenditure	4,062	4,062	8%	87	87	0%	-98%
<b>Defence</b>	<b>15,679</b>	<b>15,679</b>	<b>30%</b>	<b>16,318</b>	<b>16,318</b>	<b>35%</b>	<b>4%</b>
Recurrent Expenditure	15,635	15,635	29%	16,217	16,217	35%	4%
Capital Expenditure	45	45	0%	101	101	0%	127%
<b>Public Order and Safety</b>	<b>13,020</b>	<b>13,020</b>	<b>25%</b>	<b>12,304</b>	<b>12,304</b>	<b>27%</b>	<b>-5%</b>
Recurrent Expenditure	12,897	12,897	24%	12,274	12,274	27%	-5%
Capital Expenditure	122	122	0%	30	30	0%	-76%
<b>Economic Affairs</b>	<b>6,801</b>	<b>6,927</b>	<b>13%</b>	<b>3,261</b>	<b>3,504</b>	<b>8%</b>	<b>-52%</b>
Recurrent Expenditure	3,477	3,603	7%	1,927	2,170	5%	-45%
Capital Expenditure	3,324	3,324	6%	1,334	1,334	3%	-60%
<b>Environmental Protection</b>	<b>36</b>	<b>36</b>	<b>0%</b>	<b>305</b>	<b>305</b>	<b>1%</b>	<b>740%</b>
Recurrent Expenditure	36	36	0%	39	39	0%	8%
Capital Expenditure	0	0	0%	266	266	1%	-
<b>Housing and Communal Amenities</b>	<b>70</b>	<b>70</b>	<b>0%</b>	<b>115</b>	<b>115</b>	<b>0%</b>	<b>63%</b>
Recurrent Expenditure	57	57	0%	113	113	0%	100%
Capital Expenditure	14	14	0%	2	2	0%	-88%
<b>Health</b>	<b>1,036</b>	<b>1,036</b>	<b>2%</b>	<b>1,069</b>	<b>1,069</b>	<b>2%</b>	<b>3%</b>
Recurrent Expenditure	947	947	2%	996	996	2%	5%
Capital Expenditure	89	89	0%	73	73	0%	-18%

<b>Recreation, Culture and Religion</b>	<b>319</b>	<b>319</b>	<b>1%</b>	<b>367</b>	<b>367</b>	<b>1%</b>	<b>15%</b>
Recurrent Expenditure	312	312	1%	332	332	1%	7%
Capital Expenditure	6	6	0%	35	35	0%	439%
<b>Education</b>	<b>6,031</b>	<b>6,031</b>	<b>11%</b>	<b>6,014</b>	<b>6,014</b>	<b>13%</b>	<b>0%</b>
Recurrent Expenditure	6,010	6,010	11%	5,983	5,983	13%	0%
Capital Expenditure	21	21	0%	31	31	0%	46%
<b>Social Protection</b>	<b>1,453</b>	<b>1,453</b>	<b>3%</b>	<b>1,363</b>	<b>1,363</b>	<b>3%</b>	<b>-6%</b>
Recurrent Expenditure	1,453	1,453	3%	1,362	1,362	3%	-6%
Capital Expenditure	0	0	0%	1	1	0%	-

## Expenditure Summary by Input

Table 14 presents expenditure based on the major code level. In the first quarter of 1396, 20 percent of gross expenditure was the largest spending on compensation of employees, while the lowest spending was on gross acquisition of NFA with a share of 2 percent in total expenditure. Spending for some major codes decreased as compared to the same quarter in 1395.

**Table 14. Expenditure Summary by Input**

In millions of Afghanis	1395	1395	1396	1396	1396	1396	%	%
	Q1	Q1	Budget	Allocated	Q1	Q1	Growth	Budget.
		YTD				YTD	on 1395	
<b>TOTAL GROSS EXPENDITURES</b>	<b>51289</b>	<b>51289</b>	<b>391745</b>	<b>187429</b>	<b>45916</b>	<b>45916</b>	-10%	12%
<b>Operating Budget</b>	<b>41390</b>	<b>41390</b>	<b>13145</b>	<b>11895</b>	<b>42298</b>	<b>42055</b>	2%	356%
<b>Development Budget</b>	<b>8375</b>	<b>8375</b>	<b>168556</b>	<b>168556</b>	<b>3861</b>	<b>3861</b>	-54%	2%
Discretionary Budget	2063	2063	<b>22889</b>	<b>22889</b>	1573	1573	-24%	7%
Non-discretionary Budget	6312	6312	<b>86559</b>	<b>42273</b>	2289	2289	-64%	5%
<b>TOTAL NET EXPENDITURES</b>	<b>51286</b>	<b>51286</b>	<b>0</b>	<b>0</b>	<b>45910</b>	<b>45910</b>	-10%	
<b>RECURRENT EXPENDITURES</b>	<b>45248</b>	<b>45248</b>			<b>43957</b>	<b>43957</b>	-3%	
<b>Compensation of Employees</b>	<b>32733</b>	<b>32733</b>	<b>175315</b>	<b>105971</b>	<b>35791</b>	<b>35791</b>	9%	20%

Wages and Salaries	32321	32321	0	0	35273	35273	9%	
Social Benefits	460	460	0	0	556	556	21%	
Other Compensation	-47	-47	0	0	-39	-39		
<b>Use of Goods and Services</b>	<b>10262</b>	<b>10262</b>	<b>86559</b>	<b>42273</b>	<b>6535</b>	<b>6535</b>	-36%	8%
Travel	369	369	0	0	461	461	25%	
Food	242	242	0	0	237	237	-2%	
Contracted Services	2451	2451	0	0	1504	1504	-39%	
Repairs and Maintenance	276	276	0	0	197	197	-28%	
Utilities	303	303	0	0	379	379	25%	
Fuel	4573	4573	0	0	2482	2482	-46%	
Tools and Materials	238	238	0	0	247	247	4%	
Other Use of Goods and Services	1812	1812	0	0	1026	1026	-43%	
<b>Interest</b>	<b>134</b>	<b>134</b>	<b>464</b>	<b>464</b>	<b>103</b>	<b>103</b>	-23%	22%
<b>Social Transfers</b>	<b>2118</b>	<b>2118</b>	<b>13145</b>	<b>11895</b>	<b>1529</b>	<b>1529</b>	-28%	12%
Subsidies	350	350			350	350	0%	
Grants	3	3			23	23	712%	
<i>Foreign Grants</i>	3	3			23	23		
<i>Current Grants</i>	0	0			0	0		
Social Security	1284	1284			1155	1155	-10%	
Other Social Transfers <sup>1</sup>	482	482			1	1	-100%	
<b>ACQUISITION OF ASSETS</b>								
<b>Gross Acquisition of NFA</b>	<b>6041</b>	<b>6041</b>	<b>116262</b>	<b>26827</b>	<b>1959</b>	<b>1959</b>	-68%	2%
<b>Net Acquisition of NFA <sup>2</sup></b>	<b>6038</b>	<b>6038</b>			<b>1953</b>	<b>1953</b>	-68%	
Sale of Land and Buildings <sup>3</sup>	-3	-3			-6	-6	85%	
Buildings and Structures	2711	2711			905	905	-67%	
Machinery / Equipment	2449	2449			109	109	-96%	
Valuables	0	0			0	0	-100%	
Land	277	277			27	27	-90%	
Capital Advance Payments	603	603			917	917	52%	

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

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

## Debt

Debt financing builds up a small portion of financing of projects in Afghanistan. Table 15 shows that change in debt stock from end of the last quarter of 1395 to the end of the first quarter of 1396 has changed very minimal with 2.9 percent. However, it can be seen in the table that debt stock has increased by only 3 percent over the same period in 1395.

Majority of debt financing by the Afghanistan government is sourced from the international organizations such as the IMF, the World Bank, Islamic Development Bank, and Asian Development Bank. These international organizations have provided Afs 76,309 million (since when?). The foreign governments provided Afs 66,949 million, and among countries, debt from the Russian Federation is the largest amount of debt.

**Table 15. Government Debt Stock**

In Million Afs	1395	1395	1396	% Change	
	Q1	Q4	Q1	YoY	QoQ
<b>EXTERNAL</b>	<b>145,282</b>	<b>140,577</b>	<b>143,258</b>	-1%	1.9%
<b>International Organizations</b>	<b>78,767</b>	<b>75,496</b>	<b>76,309</b>	-3%	1.1%
IMF	6,107	5,577	5,323	-13%	-4.5%
World Bank	24,475	23,221	23,623	-3%	1.7%
Islamic Development Bank	3,332	3,065	3,117	-6%	1.7%
Asian Development Bank	44,732	43,517	44,129	-1%	1.4%
Others	122	117	117	-4%	0.2%
<b>Foreign Governments</b>	<b>66,515</b>	<b>65,081</b>	<b>66,949</b>	1%	2.9%
Russian Federation	61,409	60,045	61,278	0%	2.1%
Saudi Fund	3,095	2,987	3,596	16%	20.4%
Others	2,011	2,049	2,075	3%	1.3%
<b>DOMESTIC</b>	<b>161,525</b>	<b>165,433</b>	<b>171,766</b>	0	3.8%
<b>Bonds (Non-Tradable)</b>	<b>27,743</b>	<b>22,999</b>	<b>22,999</b>	-17%	0.0%
<b>Commercial Banks</b>	<b>13378277%</b>	<b>14243428%</b>	<b>14876693%</b>	11%	4.4%
<b>TOTAL CENTRAL GOVERNMENT DEBT</b>	<b>306,807</b>	<b>306,010</b>	<b>315,024</b>	3%	2.9%

3/ Negative as this represents a revenue line

## Fiscal Sustainability

Fiscal sustainability indicators show a mixed picture, as shown in table 16. As compared to the last quarter of 1395, the share of domestic revenue in total revenue has slightly increased by 4%. Custom revenue share in total revenue remains the same from the third quarter of 1395. Owing to the economic transition in Afghanistan, the contribution of grant in sustaining the fiscal side of the economy is understandably on the decreasing trend. The share of grants in total revenue has slipped by 4 percent points in the first quarter of 1396. Fiscal sustainability ratio (FSR), or the ratio of domestic revenues to operating expenditures, expressed as a percentage has also improved in the first quarter of the current 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. In the first quarter of the current year, government has been able to finance 78 percent of salaries. As the grants and donor assistance is gradually draining for Afghanistan, the government, to finance some of its expenditures need to resort to debt. Therefore, 7 percent interest payment has been made from the total expenditures in the first quarter of 1396. Under the existing political and aid framework, the aid is likely to decrease. Therefore, it is expected that the share of interest payment in total expenditures will increase. Overall, fiscal sustainability has slightly improved in the first quarter of 1396.

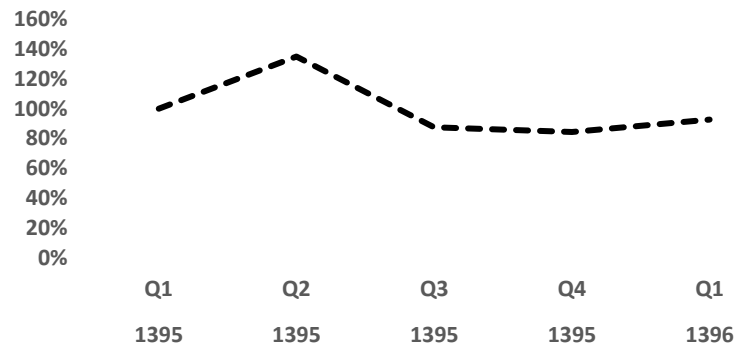
**Table 16. Fiscal Sustainability**

	1395	1395	1395	1395	1396
	Q1	Q2	Q3	Q4	Q1
Domestic Revenue/Total	50%	48%	61%	51%	55%
Customs Revenue/Total	12%	7%	11%	11%	12%
Grants/Total	50%	52%	39%	49%	45%
Op. Spending/Dom. Rev.	129%	130%	190%	232%	125%
Salaries/Total Expenditure	66%	47%	48%	37%	78%
Interest/Expenditure	0.5%	0.2%	0.6%	0.5%	0.7%
Financing/Expenditure	49.2%	34.1%	-19.9%	-23.3%	33.9%



The overall indicator depicts this mix picture. (owing to increase in tax and arrear collections) strong and stable macroeconomic framework is important for fiscal sustainability. The indicator index has improved between the last quarter of 1395 and end of the first quarter of 1396. The mobilization of domestic revenues through changes in tax policy is the preferred policy response for Afghan government. Such a response helps to place its finances on a sustainable path and preserve most of the growth potential. Cutting expenditures balances finances, but causes the economy to permanently shrink. In the medium to long run, with concerted action on both revenue and expenditure fronts, the government should be able to cover its financing gap.

### Sustainability Indicator



### Fiscal Balance

Table 17 shows that government financing consisted of domestic grants, domestic revenue, borrowing and sale of assets. As of quarter one of 1396, no considerable change has occurred in the transactions which affect net worth. Net operating balance (revenue minus expenditures) has considerably reduced compared to the same period in 1395. The gap between lending and borrowing has also widened. Table 18 captures the depressing picture of transaction in non-financial sectors or property market. The performance of almost all indicators has worsened mainly because of prevalent insecurity and hardly hit consumer expectations.

**Table 17. Summary Transactions Affecting Net Worth**

In millions of Afghanis	1395	1395	1396	1396	% Change
	Q1	Q1 YTD	Q1	Q1 YTD	on 1395
<b>TRANSACTIONS AFFECTING NET WORTH</b>					
Revenues including Grants	74,991	74,991	61,784	61,784	0%
Expenditures (Recurrent)	45,248	45,248	43,957	43,957	0%
Interest	134	134	103	103	0%
<b>Net Operating Balance</b>	<b>29,743</b>	<b>29,743</b>	<b>17,827</b>	<b>17,827</b>	<b>0%</b>
<b>Primary Operating Balance</b>	<b>29,877</b>	<b>29,877</b>	<b>17,929</b>	<b>17,929</b>	<b>-40%</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS</b>					
Net Acquisition of Nonfinancial Assets	6,038	6,038	1,953	1,953	0%
<b>Net Lending-Borrowing</b>	<b>23,705</b>	<b>23,705</b>	<b>15,873</b>	<b>15,873</b>	<b>0%</b>
<b>Financing</b>	<b>-26,249</b>	<b>-26,249</b>	<b>-15,873</b>	<b>-15,873</b>	<b>0%</b>
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES</b>					
Net Acquisition of Financial Assets	-26,022	-26,022	-13,859	-13,859	0%
Net Acquisition of Financial Liabilities	-227	-227	-2,014	-2,014	0%
<b>RETAINED EARNINGS</b>					
<b>Discrepancies</b>	<b>-2,544</b>	<b>-2,544</b>	<b>0</b>	<b>0</b>	

**Table 18. Transactions in Non-Financial Assets**

In millions of Afghanis	1395	1395	1396	1396	% Change
	Q1	Q1 YTD	Q1	Q1 YTD	on 1395
<b>NET ACQUISITION OF NONFINANCIAL ASSETS</b>					
Land and Buildings	2,985	2,985	927	927	-69%
Purchase of Land and Buildings	2,988	2,988	933	933	-69%

Buildings and Structures	2,711	2,711	905	905	-67%
Land	277	277	27	27	-90%
Sale of Land and Buildings	-3	-3	-6	-6	85%
Sale of State-Owned Enterprises	0	0	0	0	-
Machinery and Equipment (>50,000)	2,449	2,449	109	109	-96%
Valuables	0	0	0	0	-100%
Other Acquisitions	603	603	917	917	52%
Capital Advance Payments	603	603	917	917	52%

## Transactions in Financial Assets and Liabilities

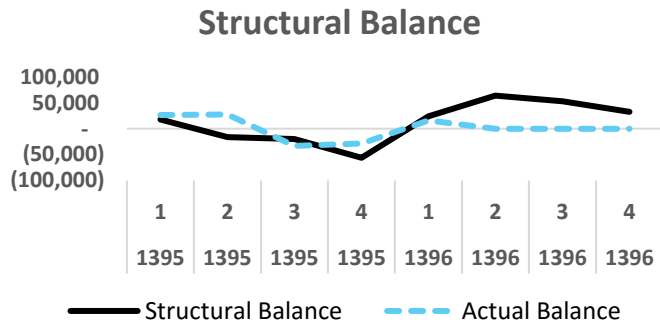
Table 19 shows that compared to the first quarter of 1395, the transaction of financial assets has decreased in the first quarter of 1396. Net acquisition of financial assets has decreased by almost 45 percent in the first quarter of 1396. The reduction in the account payable is due to a fall in payment to suppliers. Loans in the first quarter of 1396 have increased by 63 percent compared to the same quarter in 1395. The purchasing power to gain foreign currency in financial market has also eroded because of the massive depreciation in Afghani.

### 19. Transactions in Financial Assets and Liabilities

In millions of Afghanis	1395	1395	1396	1396	%
	Q1	Q1	Q1	Q1	Change
		YTD		YTD	on 1395
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES</b>	<b>26,249</b>	<b>26,249</b>	<b>15,873</b>	<b>15,873</b>	<b>-40%</b>
<b>TOTAL FINANCING</b>					
<b>Net Acquisition of Financial Assets</b>	<b>26,022</b>	<b>26,022</b>	<b>13,859</b>	<b>13,859</b>	<b>-47%</b>
<i>Domestic</i>	<b>26,022</b>	<b>26,022</b>	<b>13,859</b>	<b>13,859</b>	<b>-47%</b>
Currency and Deposits	23,632	23,632	15,203	15,203	-36%
Treasury Single Account	16,029	16,029	18,769	18,769	17%

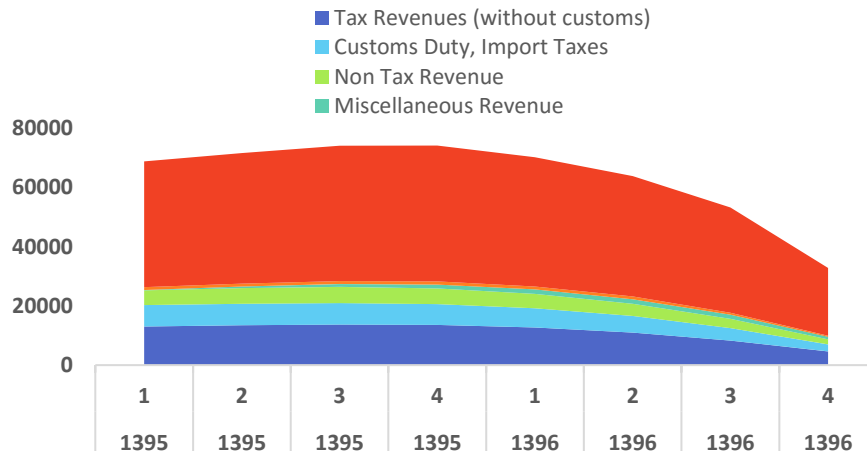
Provincial Revenue Accounts	-9	-9	-40	-40	351%
Donor Accounts	-6,100	-6,100	3,607	3,607	-159%
Other Deposit Accounts	-1,495	-1,495	0	0	-100%
Loans	11	11	18	18	58%
Loans	1	1	1	1	-3%
Advances	10	10	17	17	65%
Other Accounts Receivable	178	178	35	35	-80%
Clearing Accounts	1	1	0	0	-100%
Other Current Assets	176	176	35	35	-80%
Other Assets	-2,579	-2,579	1,291	1,291	-150%
Provincial Expenditure Accounts	-2,583	-2,583	1,291	1,291	-150%
Other	4	4	0	0	-100%
<b>Foreign</b>					-
<b>Net Acquisition of Financial Liabilities</b>	<b>-227</b>	<b>-227</b>	<b>-2,014</b>	<b>-2,014</b>	789%
<b>Domestic</b>	<b>-118</b>	<b>-118</b>	<b>-1,774</b>	<b>-1,774</b>	1401%
Accounts Payable	2,255	2,255	182	182	-92%
Accounts Payable - Suppliers	2,256	2,256	150	150	-93%
Accounts Payable - Other	-1	-1	32	32	-3714%
Pension Liabilities	9	9	38	38	316%
Other Payables	0	0	0	0	-
Other Liabilities	-2,382	-2,382	-1,994	-1,994	-16%
<b>Foreign</b>	<b>-108</b>	<b>-108</b>	<b>-241</b>	<b>-241</b>	122%
Foreign Currency	0	0	0	0	-
Loans	-126	-126	-241	-241	91%
Currency Gain/Loss	18	18	0	0	-99%

## 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		
	1395	1396	% Change	1396	% Budget	1395	1396	1395	1396	1395	1396	1395	1396
	Q1 YTD		Budget			Q1 YTD	Q1 YTD	Q1 YTD	Q1 YTD	Q1 YTD	Q1 YTD	Q1 YTD	Q1 YTD
<b>TOTAL</b>	<b>41,207</b>	<b>41,882</b>	<b>1.6%</b>	<b>236,470</b>	<b>18%</b>	<b>32,573</b>	<b>35,638</b>	<b>6,324</b>	<b>4,496</b>	<b>146</b>	<b>116</b>	<b>2,163</b>	<b>1,631</b>
<b>Total Security</b>	<b>27,337</b>	<b>28,302</b>	<b>3.5%</b>	<b>146,722</b>	<b>19%</b>	<b>22,128</b>	<b>24,827</b>	<b>4,714</b>	<b>3,016</b>	<b>145</b>	<b>105</b>	<b>350</b>	<b>355</b>
Ministry of Interior	11,858	11,059	-6.7%	57,692	19%	8,681	10,201	2,705	499	122	9	350	350
Ministry of Defence	11,737	11,927	1.6%	67,511	18%	10,390	10,430	1,326	1,478	20	19	0	-0
Ministry of Foreign Affairs	267	973	264.4%	4,856	20%	137	655	130	318	0	0	0	-0
National Security Council	131	157	19.5%	632	25%	102	129	30	23	0	0	0	5
Presidential Protective Service	258	332	28.8%	1,593	21%	245	312	13	20	0	0	0	-0
General Directorate of National Security	3,086	3,854	24.9%	14,438	27%	2,573	3,100	511	677	3	76	0	0
<b>Total Governance, Rule of Law and Human Rights</b>	<b>2,917</b>	<b>3,304</b>	<b>13.3%</b>	<b>18,280</b>	<b>18%</b>	<b>2,426</b>	<b>2,706</b>	<b>489</b>	<b>579</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>18</b>
President's Office	0	0	-	0	#DIV/0!	0	0	0	0	0	0	0	0
National Assembly Meshrano Jirga	97	105	7.9%	492	21%	90	95	8	10	0	0	0	-0
National Assembly Wolesi Jirga	359	350	-2.6%	1,530	23%	319	313	40	37	0	0	0	-0
Supreme Court	726	714	-1.6%	3,340	21%	697	689	29	24	0	0	-0	0
Ministry of Justice	102	100	-2.4%	695	14%	84	92	18	8	0	0	0	0
Administrative Affairs	668	869	30.1%	4,678	19%	482	618	184	232	0	1	2	18
Ministry of State and Parliamentary Affairs	15	20	32.8%	125	16%	14	15	1	5	0	0	-0	-0
Ministry of Haj and Religious Affairs	135	143	5.9%	1,277	11%	128	131	7	12	0	0	0	0
Attorney General	236	297	25.9%	1,663	18%	221	279	15	18	0	0	0	-0
Election Commission	24	26	10.0%	220	12%	19	20	4	6	0	0	0	-0
IARCSC	63	59	-5.5%	393	15%	55	56	8	4	0	0	-0	-0

Independent Commission for Overseeing the Implementation of Cons	11	12	8.1%	72	16%	9	10	2	1	0	0	-0	0
The High office of Oversight and Anti-Corruption	25	23	-9.4%	136	17%	21	20	5	3	0	0	0	0
Independent Directorate of Local Governance	447	574	28.2%	3,503	16%	283	361	164	212	0	0	0	0
Afghanistan Independent Human Rights Commission	0	0	-	40	0%	0	0	0	0	0	0	0	0
Independent Electoral Complaints Commission	8	12	44.7%	116	10%	5	5	3	6	0	0	0	0
<b>Total Infrastructure and Natural Resources</b>	<b>693</b>	<b>672</b>	<b>-3.1%</b>	<b>5,458</b>	<b>12%</b>	<b>513</b>	<b>515</b>	<b>181</b>	<b>157</b>	<b>0</b>	<b>0</b>	<b>-0</b>	<b>-0</b>
Ministry of Public Works	208	168	-18.9%	1,929	9%	97	90	111	78	0	0	0	-0
Ministry of Transport and Aviation	36	36	-0.8%	293	12%	30	31	7	5	0	0	0	-0
Ministry of Communication	98	100	2.7%	562	18%	85	81	13	20	0	0	-0	-0
Ministry of Energy and Water	115	127	10.7%	802	16%	98	105	16	22	0	0	0	0
Water Supply and Canalization Corporation	0	0	-	0	#DIV/0!	0	0	0	0	0	0	0	0
Da Brishna Shirkat	0	0	-	0	#DIV/0!	0	0	0	0	0	0	0	0
Ministry of Urban Development	50	50	1.2%	547	9%	44	45	6	6	0	0	-0	-0
Civil Aviation Authority	31	44	41.3%	370	12%	28	37	3	6	0	0	0	-0
Independent Board of new Kabul	0	1	-	119	0%	0	1	0	0	0	0	0	0
Ministry of Mines and Industries	84	93	10.7%	546	17%	72	79	12	14	0	0	-0	0
Geodesy and Cartography Office	29	7	-74.9%	11	67%	23	7	6	0	0	0	0	-0
Directorate of Environment	36	39	8.6%	225	18%	30	35	6	5	0	0	0	0
Afghanistan High Atomic Energy Commission	7	6	-9.7%	55	11%	6	5	1	1	0	0	0	-0
Municipalities	0	0	-	0	#DIV/0!	0	0	0	0	0	0	0	0

<b>Total Education</b>	<b>6,147</b>	<b>6,138</b>	<b>-0.1%</b>	<b>40,170</b>	<b>15%</b>	<b>5,954</b>	<b>5,958</b>	<b>193</b>	<b>171</b>	<b>0</b>	<b>9</b>	<b>-0</b>	<b>-0</b>
Ministry of Education	5,187	5,097	-1.7%	33,254	15%	5,102	5,011	85	86	0	0	-0	-0
Ministry of Higher Education	745	796	6.9%	5,305	15%	675	752	70	44	0	0	-0	-0
Ministry of Information and Culture	83	85	2.2%	606	14%	71	73	12	12	0	0	0	-0
Science Academy	41	47	14.7%	236	20%	39	45	2	2	0	0	-0	-0
National Olympic Committee	14	27	94.9%	284	9%	8	11	6	7	0	9	0	0
Cricket Board	0	0	-	0	#DIV/0!	0	0	0	0	0	0	0	0
Afghanistan football federation	0	0	-	0	#DIV/0!	0	0	0	0	0	0	0	0
Radio and television of Afghanistan	78	86	10.7%	485	18%	59	65	19	21	0	0	0	-0
<b>Total Health</b>	<b>572</b>	<b>608</b>	<b>6.2%</b>	<b>3,590</b>	<b>17%</b>	<b>448</b>	<b>512</b>	<b>124</b>	<b>95</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>-0</b>
Ministry of Public Health	572	608	6.2%	3,590	17%	448	512	124	95	0	1	0	-0
<b>Total Agriculture and Rural Development</b>	<b>415</b>	<b>433</b>	<b>4.2%</b>	<b>2,881</b>	<b>15%</b>	<b>348</b>	<b>370</b>	<b>67</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Ministry of Agriculture	241	244	1.1%	1,347	18%	218	215	23	28	0	0	0	0
Ministry of Counter Narcotics	36	33	-7.4%	225	15%	26	27	9	6	0	0	-0	-0
Ministry of Rural Rehabilitation and Development	98	98	0.5%	766	13%	73	78	24	20	0	0	0	0
Afghanistan Independent Land Authority	41	58	42.1%	543	11%	30	50	11	8	0	0	0	0
<b>Total Social Protection</b>	<b>2,080</b>	<b>1,496</b>	<b>-28.1%</b>	<b>13,921</b>	<b>11%</b>	<b>324</b>	<b>299</b>	<b>80</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>1,676</b>	<b>1,156</b>
Ministry of Frontiers and Tribal Affairs	58	57	-2.4%	476	12%	41	48	17	8	0	0	0	0
Ministry of Martyrs, Disabled and Social Affairs	1,525	1,322	-13.3%	12,238	11%	197	155	44	12	0	0	1,284	1,155
Ministry of Refugees and Repatriates	42	49	15.0%	293	17%	37	41	6	8	0	0	0	-0
Ministry of Women Affairs	35	35	1.8%	227	16%	28	30	7	5	0	0	0	-0
Office of Disaster Preparedness	409	18	-95.5%	528	3%	13	14	3	4	0	0	393	0



Directorate of Kochis	11	14	29.4%	158	9%	9	11	3	4	0	0	-0	-0
<b>Total Economic Gov. and Private Sector Devel't</b>	<b>1,044</b>	<b>929</b>	<b>-11.0%</b>	<b>5,448</b>	<b>17%</b>	<b>433</b>	<b>452</b>	<b>477</b>	<b>375</b>	<b>0</b>	<b>0</b>	<b>135</b>	<b>103</b>
Ministry of Finance	638	659	3.3%	4,161	16%	291	316	212	240	0	0	135	103
Ministry of Commerce	298	153	-48.7%	618	25%	49	37	249	116	0	0	-0	0
Ministry of Economy	44	46	6.1%	262	18%	37	38	7	9	0	0	-0	0
Control and Audit Office	25	28	12.4%	155	18%	21	23	4	6	0	0	0	0
Central Statistics Office	29	30	2.5%	163	18%	26	26	3	3	0	0	0	-0
Micro Finance Investment Support Facility for Afghanistan	0	0	-	0	#DIV/0!	0	0	0	0	0	0	0	0
Afghanistan National Standard Authority	11	13	26.6%	89	15%	9	12	1	1	0	0	-0	-0
<b>Total Unclassified</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unallocated Reserves	0	0	-	0		0	0	0	0	0	0	0	0
Unspecified	0	0	-	0		0	0	0	0	0	0	0	0

1/ Interest, and Subsidies and Transfers

**Table 21a. Programs Expenditure**

In millions of Afghanis	OPERATING BUDGET				DEVELOPMENT BUDGET				TOTAL BUDGET			
	1396				1396				1396			
	Q1 YTD	Budget	Allotted	% Allot.	Q1 YTD	Budget	Allotted	% Allot.	Q1 YTD	Budget	Allotted	% Allot.
<b>Ministry of Education</b>	<b>5097.1</b>	<b>33253.8</b>	<b>14025.0</b>	<b>36%</b>	<b>61.5</b>	<b>8886.1</b>	<b>2564.3</b>	<b>2%</b>	<b>5158.7</b>	<b>46068.9</b>	<b>16694.8</b>	<b>31%</b>
General & Islamic Education	4455.1	27971.3	11731.4	38%	52.2	4298.2	1826.3	3%	4507.3	35349.6	13611.5	33%
Curriculum development & teacher training	163.2	1280.7	540.1	30%	0.0	2381.7	156.3	0%	163.2	3900.1	726.6	22%
Technical and vocational training program	196.4	1474.6	646.3	30%	0.0	1409.7	269.7	0%	196.4	3384.8	932.5	21%
Literacy and informal Education	91.7	719.5	306.0	30%	0.6	334.6	83.7	1%	92.2	1084.5	389.7	24%
Education management	190.9	1807.6	801.2	24%	8.8	461.9	228.3	4%	199.7	2349.9	1034.5	19%
Other	-0.2	0.0	0.0	-	0.0	0.0	0.0	-	-0.2	0.0	0.0	-

<b>Ministry of Agriculture, Irrigation and Livestock</b>	<b>243.8</b>	<b>1347.5</b>	<b>637.4</b>	<b>38%</b>	<b>299.6</b>	<b>4268.3</b>	<b>1912.4</b>	<b>16%</b>	<b>543.4</b>	<b>9528.4</b>	<b>4320.9</b>	<b>13%</b>
Natural Resource Management	34.9	192.2	94.0	37%	51.5	876.1	539.6	10%	86.3	1648.3	786.0	11%
Agriculture Production and Productivity	97.4	530.2	235.2	41%	145.2	2234.5	861.9	17%	242.7	3763.5	1206.1	20%
Economic Regeneration	31.8	204.8	91.8	35%	83.6	1157.6	510.9	16%	115.4	3559.1	2065.9	6%
Reform and Capacity Building	79.8	420.3	216.4	37%	19.2	0.2	0.0	-	99.0	557.5	262.9	38%
Other	0.0			-	0.0			-	0.0			-
<b>Ministry of Rural Rehabilitation and Development</b>	<b>98.1</b>	<b>765.6</b>	<b>228.2</b>	<b>43%</b>	<b>1687.1</b>	<b>9939.1</b>	<b>2751.8</b>	<b>61%</b>	<b>1785.2</b>	<b>17474.9</b>	<b>3730.0</b>	<b>48%</b>
Rural Infrastructure (RI)	0.0	0.0	0.0	-	502.3	6972.6	1259.9	40%	502.3	13270.7	1979.4	25%
Economic Regeneration (ER)	0.0	0.0	0.0	-	23.7	127.5	99.0	24%	23.7	462.5	99.0	24%
Local Governance	0.0	0.0	0.0	-	1161.1	2839.1	1392.9	83%	1161.1	2976.2	1423.5	82%
Institutional Support Program (ISP)	98.2	765.6	228.2	43%	0.0	0.0	0.0	-	98.2	765.6	228.2	43%
Other	-0.2			-	0.0			-	-0.2			-
<b>Ministry of Energy &amp; Water</b>	<b>126.8</b>	<b>802.0</b>	<b>458.1</b>	<b>28%</b>	<b>76.8</b>	<b>4871.4</b>	<b>1718.9</b>	<b>4%</b>	<b>203.6</b>	<b>11062.8</b>	<b>2392.4</b>	<b>9%</b>
Energy	14.9	71.4	32.3	46%	14.7	725.9	57.4	26%	29.6	3225.2	154.4	19%
Water	66.4	559.2	340.1	20%	62.1	4145.5	1661.5	4%	128.5	7666.3	2152.4	6%
Admin & Finance	45.6	171.4	85.7	53%	0.0	0.0	0.0	-	45.6	171.4	85.7	53%
Other	-0.1			-	0.0			-	-0.1			-
<b>Ministry of Finance</b>	<b>658.8</b>	<b>4160.8</b>	<b>3103.9</b>	<b>21%</b>	<b>309.8</b>	<b>2171.8</b>	<b>909.2</b>	<b>34%</b>	<b>968.6</b>	<b>7555.2</b>	<b>4613.4</b>	<b>21%</b>
Public Financial Management	538.5	2352.6	2174.7	25%	210.1	1241.2	722.4	29%	748.6	3940.6	3127.4	24%
Revenue Management	141.3	664.3	365.0	39%	45.3	600.3	112.7	40%	186.6	1536.1	651.9	29%
Operation (General Administration)	215.5	1087.1	536.7	40%	48.3	286.3	51.0	95%	263.8	1910.4	757.9	35%
Policy Management	7.0			-	6.1	44.1	23.1	26%	13.1	168.1	76.1	17%
Other	-243.5			-	0.0			-	-243.5			-
<b>Ministry of Public Works</b>	<b>168.4</b>	<b>1928.7</b>	<b>1609.6</b>	<b>10%</b>	<b>421.7</b>	<b>17264.8</b>	<b>5660.9</b>	<b>7%</b>	<b>590.1</b>	<b>31705.4</b>	<b>8588.0</b>	<b>7%</b>
Transportation Infrastructures	9.1	62.2	25.9	35%	421.7	17264.8	5660.9	7%	430.8	29838.9	7004.3	6%
Maintenance of Transport Infrastructure	133.9	1740.7	1531.2	9%	0.0	0.0	0.0	-	133.9	1740.7	1531.2	9%
Admin & Finance	25.6	125.8	52.5	49%	0.0	0.0	0.0	-	25.6	125.8	52.5	49%
Other	-0.2			-	0.0			-	-0.2			-
<b>Ministry of Public Health</b>	<b>608.0</b>	<b>3589.8</b>	<b>1872.0</b>	<b>32%</b>	<b>446.4</b>	<b>7454.5</b>	<b>4894.6</b>	<b>9%</b>	<b>1054.4</b>	<b>14775.0</b>	<b>7629.4</b>	<b>14%</b>
Institutional Development and Assessment (IDA)	8.4	50.3	21.8	38%	63.6	1133.7	185.0	34%	72.0	3141.3	462.8	16%

Health Service Provision	255.8	1165.3	504.2	51%	382.9	6320.8	4709.6	8%	638.7	9159.8	5820.6	11%
Admin	346.3	2374.2	1346.0	26%	0.0	0.0	0.0	-	346.3	2474.0	1346.0	26%
Other	-2.5			-	0.0			-	-2.5			-
<b>Independent Directorate of Local Governance</b>	<b>573.8</b>	<b>3502.7</b>	<b>1415.6</b>	<b>41%</b>	<b>15.8</b>	<b>1529.1</b>	<b>7.2</b>	<b>219%</b>	<b>589.6</b>	<b>5739.2</b>	<b>1493.4</b>	<b>39%</b>
National Principals for Local Governance	9.3	68.1	51.1	18%	0.0	0.0	0.0	-	9.3	68.1	51.1	18%
Local Governance Management	530.6	2903.8	1243.9	43%	15.8	1529.1	7.2	219%	546.4	5140.3	1321.7	41%
General Supporting Services	34.2	530.8	120.6	28%	0.0	0.0	0.0	-	34.2	530.8	120.6	28%
Other	-0.3			-	0.0			-	-0.3			-
<b>Ministry of Urban Development</b>	<b>50.2</b>	<b>546.9</b>	<b>242.9</b>	<b>21%</b>	<b>65.5</b>	<b>483.1</b>	<b>82.5</b>	<b>79%</b>	<b>115.7</b>	<b>4674.3</b>	<b>540.0</b>	<b>21%</b>
Planning & Urban Development	5.4	32.6	13.5	40%	21.7	113.9	3.9	560%	27.1	240.1	44.2	61%
Housing	3.4	18.8	8.0	42%	1.7	65.2	65.2	3%	5.0	2510.5	180.1	3%
Urban Infrastructure	8.5	51.0	22.4	38%	16.6	0.0	0.0	-	25.1	677.3	49.2	51%
Management & Operations	33.1	444.5	199.0	17%	25.5	304.0	13.4	190%	58.5	1246.4	266.4	22%
Other	-0.1			-	0.0			-	-0.1			-

**Table 21b. Programs Expenditure**

(In millions of Afghanis)	OPERATING BUDGET				DEVELOPMENT BUDGET				TOTAL BUDGET			
	1396				1396				1396			
	Q1 YTD	Budget	Allocated	% Alloc.	Q1 YTD	Budget	Allocated	% Alloc.	Q1 YTD	Budget	Allocated	% Alloc.
<b>Ministry of Transport</b>	<b>36.0</b>	<b>292.9</b>	<b>138.8</b>	<b>26%</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>36.0</b>	<b>396.7</b>	<b>142.8</b>	<b>25%</b>
Land Transport Services	36.2	292.9	138.8	26%	0.0	0.0	0.0	-	36.2	396.7	142.8	25%
Other	-0.2			-	0.0			-	-0.2			-
<b>Ministry of Communication and Information Technology</b>	<b>100.3</b>	<b>561.6</b>	<b>246.3</b>	<b>41%</b>	<b>5.1</b>	<b>638.5</b>	<b>241.5</b>	<b>2%</b>	<b>105.4</b>	<b>2735.7</b>	<b>491.8</b>	<b>21%</b>
E - Afghanistan	19.0	118.4	51.5	37%	5.1	638.5	241.5	2%	24.1	2292.5	297.0	8%
ICT Literacy	4.7	27.5	11.7	40%	0.0	0.0	0.0	-	4.7	27.5	11.7	40%
General Administration & Management	76.7	415.7	183.1	42%	0.0	0.0	0.0	-	76.7	415.7	183.1	42%
Other	-0.1			-	0.0			-	-0.1			-

<b>Ministry of Commerce and Industry</b>	<b>153.0</b>	<b>617.7</b>	<b>339.0</b>	<b>45%</b>	<b>10.4</b>	<b>159.5</b>	<b>12.3</b>	<b>85%</b>	<b>163.4</b>	<b>1051.6</b>	<b>405.0</b>	<b>40%</b>
Private Sector and Industry Development	10.8	58.2	30.3	36%	3.6	159.5	12.3	29%	14.4	376.3	78.8	18%
Trade Policy and Transit	17.2	341.5	158.3	11%	1.7	0.0	0.0	-	18.9	369.2	163.3	12%
Admin and Regulatory Services	125.0	218.0	150.4	83%	5.2	0.0	0.0	-	130.2	306.1	162.9	80%
Other	-0.1			-	0.0			-	-0.1			-
<b>Ministry of Labour, Social Affairs, Martyrs and Disabled</b>	<b>1322.4</b>	<b>12238.4</b>	<b>11421.7</b>	<b>12%</b>	<b>9.3</b>	<b>731.4</b>	<b>298.6</b>	<b>3%</b>	<b>1331.7</b>	<b>13459.3</b>	<b>11809.9</b>	<b>11%</b>
Labor Support Program	792.6	3160.2	3116.6	25%	9.3	724.9	298.6	3%	801.9	4300.9	3494.7	23%
Social services	46.7	429.1	179.2	26%	0.0	0.0	0.0	-	46.7	462.6	189.2	25%
Martyrs and Disabled	375.4	7799.9	7770.8	5%	0.0	0.0	0.0	-	375.4	7799.9	7770.8	5%
Administration & Finance	107.7	849.3	355.2	30%	0.0	6.5	0.0	-	107.7	895.9	355.2	30%
Other	-0.1			-	0.0			-	-0.1			-
<b>Ministry of Defence</b>	<b>11926.8</b>	<b>67510.7</b>	<b>60982.9</b>	<b>20%</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>11926.8</b>	<b>67678.2</b>	<b>60982.9</b>	<b>20%</b>
Combat forces	11241.7	60769.6	54241.8	21%	0.0	0.0	0.0	-	11241.7	60937.1	54241.8	21%
Supportive forces	709.0	6741.1	6741.1	11%	0.0	0.0	0.0	-	709.0	6741.1	6741.1	11%
Other	-23.9			-	0.0			-	-23.9			-
<b>Ministry of Women Affairs</b>	<b>35.4</b>	<b>226.9</b>	<b>105.2</b>	<b>34%</b>	<b>0.0</b>	<b>1.8</b>	<b>0.0</b>	<b>-</b>	<b>35.4</b>	<b>263.8</b>	<b>106.1</b>	<b>33%</b>
Women Support and Strengthening	2.8	11.9	5.0	56%	0.0	0.0	0.0	-	2.8	11.9	5.0	56%
Gender Development and policy monitoring	3.0	14.2	5.9	51%	0.0	0.0	0.0	-	3.0	20.1	6.4	47%
Administration & Finance	29.6	200.7	94.3	31%	0.0	1.8	0.0	-	29.6	231.7	94.8	31%
Other	0.0			-	0.0			-	0.0			-
<b>Ministry of Economy</b>	<b>46.3</b>	<b>262.5</b>	<b>112.2</b>	<b>41%</b>	<b>36.9</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>83.2</b>	<b>503.4</b>	<b>206.9</b>	<b>40%</b>
Economic Policy and Strategy and Monitoring and Evaluation	30.9	179.4	77.9	40%	36.9	0.0	0.0	-	67.8	299.7	153.4	44%
Management & Operations	15.5	83.1	34.3	45%	0.0	0.0	0.0	-	15.5	203.7	53.4	29%
Other	-0.1			-	0.0			-	-0.1			-
<b>President's Office</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>
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		-
<b>Ministry of Higher Education</b>	<b>796.3</b>	<b>5305.3</b>	<b>2169.1</b>	<b>37%</b>	<b>36.4</b>	<b>1125.4</b>	<b>74.8</b>	<b>49%</b>	<b>832.7</b>	<b>8220.2</b>	<b>2422.2</b>	<b>34%</b>
Providing higher education opportunities	2.9	33.6	14.0	21%	36.4	1125.4	74.8	49%	39.3	2948.5	267.1	15%

Leadership & Management of Higher Education System	794.0	5271.7	2155.2	37%	0.0	0.0	0.0	-	794.0	5271.7	2155.2	37%
Other	-0.6			-	0.0			-	-0.6			-
<b>IARCSC</b>	<b>59.3</b>	<b>392.6</b>	<b>158.6</b>	<b>37%</b>	<b>0.0</b>	<b>18.9</b>	<b>4.7</b>	<b>0%</b>	<b>59.3</b>	<b>521.4</b>	<b>183.8</b>	<b>32%</b>
Appointments & Appeals	9.5	63.6	25.7	37%	0.0	0.0	0.0	-	9.5	63.6	25.7	37%
Public Administrative Reforms	9.6	51.5	20.6	47%	0.0	0.0	0.0	-	9.6	51.5	20.6	47%
Capacity Development	7.1	45.2	17.7	40%	0.0	0.0	0.0	-	7.1	45.2	17.7	40%
Supportive Program	33.1	232.3	94.6	35%	0.0	18.9	4.7	0%	33.1	361.1	119.9	28%
Other	0.0			-	0.0			-	0.0			-
<b>OTHERS</b>	<b>19,781</b>	<b>99,164</b>	<b>48,288</b>		<b>379</b>	<b>33,799</b>	<b>10,004</b>		<b>20,160</b>	<b>132,962</b>	<b>58,293</b>	
<b>TOTAL GROSS EXPENDITURES</b>	<b>41,882</b>	<b>236,470</b>	<b>147,555</b>	<b>28%</b>	<b>3,861</b>	<b>93,342</b>	<b>31,138</b>	<b>12%</b>	<b>45,743</b>	<b>376,377</b>	<b>185,047</b>	<b>25%</b>

**Table 22. Detailed Development Expenditure**

	2	3	6	4	5			
In millions of Afghanis	1395	1395	1396	1396	1396	1396	1396	% Increase
	Q1	Q1 YTD	Budget	Q1	Q1 YTD	Unspent Budget	Unspent/Total	
<b>TOTAL</b>	<b>8,375</b>	<b>8,375</b>	<b>376,069</b>	<b>3,835</b>	<b>3,835</b>	<b>372,234</b>	<b>99%</b>	<b>-54%</b>
<b>Total Infrastructure and Natural Resources</b>	<b>5,068.6</b>	<b>5,068.6</b>	<b>90,571.8</b>	<b>714.9</b>	<b>714.9</b>	<b>89,857</b>	<b>99%</b>	<b>-86%</b>
Ministry of Public Works	1,595.1	1,595.1	31,705.4	421.7	421.7	31,284	99%	-74%
Ministry of Transport and Aviation	0.0	0.0	396.7	0.0	0.0	397	100%	-
Ministry of Energy and Water	367.1	367.1	11,062.8	76.8	76.8	10,986	99%	-79%
Water Supply and Canalization Corporation	0.0	0.0	741.6	0.0	0.0	742	100%	-
Ministry of Communication	28.3	28.3	2,735.7	5.1	5.1	2,731	100%	-82%
Ministry of Mines and Industries	48.3	48.3	2,965.6	42.0	42.0	2,924	99%	-13%
Other Ministries	3,029.9	3,029.9	#N/A	169.4	169.4	#N/A	#N/A	-94%
<b>Total Agriculture and Rural Development</b>	<b>2,193.6</b>	<b>2,193.6</b>	<b>29,702.7</b>	<b>1,994.6</b>	<b>1,994.6</b>	<b>27,708</b>	<b>0</b>	<b>-9%</b>
Ministry of Agriculture	593.4	593.4	9,528.4	299.6	299.6	9,229	0	-50%
Ministry of Rural Rehabilitation and Development	1,594.4	1,594.4	17,474.9	1,687.1	1,687.1	15,788	0	6%
Other Ministries	5.8	5.8	#N/A	7.9	7.9	#N/A	#N/A	36%

<b>Total Education</b>	<b>90.2</b>	<b>90.2</b>	<b>56,591.7</b>	<b>97.9</b>	<b>97.9</b>	<b>56,494</b>	<b>0</b>	<b>9%</b>
Ministry of Education	35.9	35.9	46,068.9	61.5	61.5	46,007	0	72%
Other Ministries	54.3	54.3	#N/A	36.4	36.4	#N/A	#N/A	-33%
<b>Total Economic Gov. and Private Sector Devel't</b>	<b>437.4</b>	<b>437.4</b>	<b>11,234.0</b>	<b>359.3</b>	<b>359.3</b>	<b>10,875</b>	<b>0</b>	<b>-18%</b>
Ministry of Finance	302.0	302.0	7,555.2	309.8	309.8	7,245	0	3%
Other Ministries	135.3	135.3	#N/A	49.6	49.6	#N/A	#N/A	-63%
<b>Total Health</b>	<b>444.0</b>	<b>444.0</b>	<b>0.0</b>	<b>446.4</b>	<b>446.4</b>	<b>-446</b>	<b>-0</b>	<b>1%</b>
Ministry of Public Health	444.0	444.0	14,775.0	446.4	446.4	14,329	0	1%
<b>Total Governance, Rule of Law and Human Rights</b>	<b>63.8</b>	<b>63.8</b>	<b>23,029.6</b>	<b>118.4</b>	<b>118.4</b>	<b>22,911</b>	<b>0</b>	<b>86%</b>
Independent Directorate of Local Governance	0.0	0.0	5,739.2	15.8	15.8	5,723	0	-
Other Ministries	63.8	63.8	#N/A	102.6	102.6	#N/A	#N/A	61%
<b>Total Social Protection</b>	<b>13.3</b>	<b>13.3</b>	<b>15,795.4</b>	<b>22.7</b>	<b>22.7</b>	<b>15,773</b>	<b>4%</b>	<b>70%</b>
<b>Total Security</b>	<b>64.2</b>	<b>64.2</b>	<b>149,144.3</b>	<b>80.8</b>	<b>80.8</b>	<b>149,064</b>	<b>40%</b>	<b>26%</b>
<b>Total Unclassified</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>	<b>0%</b>	<b>-</b>

**Table 23a. Detailed Ministry Expenditure**

In millions of Afghanis	1395		1396		1396	1396	% Alloc.	% Increase
	Q1	Q1 YTD	Q1	Q1 YTD	Budget	Allocated		
<b>TOTAL GROSS EXPENDITURES</b>	<b>49,582</b>	<b>49,582</b>	<b>45,717</b>	<b>45,717</b>	<b>376,069</b>	<b>186,869</b>	<b>24%</b>	<b>-8%</b>
<b>Operating Budget</b>	41,207	41,207	41,882	41,882	232,880	147,105	28%	2%
<b>Development Budget</b>	8,375	8,375	3,835	3,835	85,888	31,138	12%	-54%
<b>Ministry of Interior</b>	<b>11,901</b>	<b>11,901</b>	<b>11,131</b>	<b>11,131</b>	<b>58,345</b>	<b>27,730</b>	<b>40%</b>	<b>-6%</b>
Operating Budget	11,858	11,858	11,059	11,059	57,692	27,596	40%	-7%
Development Budget	42	42	72	72	3	0	-	72%
<b>Ministry of Defence</b>	<b>11,737</b>	<b>11,737</b>	<b>11,927</b>	<b>11,927</b>	<b>67,678</b>	<b>60,983</b>	<b>20%</b>	<b>2%</b>
Operating Budget	11,737	11,737	11,927	11,927	67,511	60,983	20%	2%
Development Budget	0	0	0	0	0	0	-	-
<b>Ministry of Foreign Affairs</b>	<b>267</b>	<b>267</b>	<b>976</b>	<b>976</b>	<b>6,109</b>	<b>2,415</b>	<b>40%</b>	<b>265%</b>

Operating Budget	267	267	973	973	4,856	2,314	42%	264%
Development Budget	0	0	2	2	0	0	-	-
<b>National Security Council</b>	<b>131</b>	<b>131</b>	<b>157</b>	<b>157</b>	<b>632</b>	<b>429</b>	<b>37%</b>	<b>19%</b>
Operating Budget	131	131	157	157	632	429	37%	19%
Development Budget	0	0	0	0	0	0	-	-
<b>Presidential Protective Service</b>	<b>258</b>	<b>258</b>	<b>337</b>	<b>337</b>	<b>1,805</b>	<b>670</b>	<b>50%</b>	<b>31%</b>
Operating Budget	258	258	332	332	1,593	664	50%	29%
Development Budget	0	0	5	5	0	0	-	-
<b>General Directorate of National Security</b>	<b>3,108</b>	<b>3,108</b>	<b>3,855</b>	<b>3,855</b>	<b>14,575</b>	<b>7,383</b>	<b>52%</b>	<b>24%</b>
Operating Budget	3,086	3,086	3,854	3,854	14,438	7,382	52%	25%
Development Budget	22	22	1	1	0	0	-	-94%
<b>Total Security</b>	<b>27,402</b>	<b>27,402</b>	<b>28,383</b>	<b>28,383</b>	<b>149,144</b>	<b>99,610</b>	<b>28%</b>	<b>4%</b>
Operating Budget	27,337	27,337	28,302	28,302	146,722	99,367	28%	4%
Development Budget	64	64	81	81	3	-	-	26%
<b>President's Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>National Assembly Meshrano Jirga</b>	<b>97</b>	<b>97</b>	<b>105</b>	<b>105</b>	<b>492</b>	<b>205</b>	<b>51%</b>	<b>8%</b>
Operating Budget	97	97	105	105	492	205	51%	8%
Development Budget	0	0	0	0	0	0	-	-
<b>National Assembly Wolesi Jirga</b>	<b>359</b>	<b>359</b>	<b>350</b>	<b>350</b>	<b>1,619</b>	<b>747</b>	<b>47%</b>	<b>-3%</b>
Operating Budget	359	359	350	350	1,530	740	47%	-3%
Development Budget	0	0	0	0	0	0	-	-
<b>Supreme Court</b>	<b>729</b>	<b>729</b>	<b>715</b>	<b>715</b>	<b>3,517</b>	<b>1,455</b>	<b>49%</b>	<b>-2%</b>
Operating Budget	726	726	714	714	3,340	1,401	51%	-2%
Development Budget	3	3	1	1	112	45	2%	-76%
<b>Ministry of Justice</b>	<b>107</b>	<b>107</b>	<b>106</b>	<b>106</b>	<b>1,140</b>	<b>490</b>	<b>22%</b>	<b>0%</b>
Operating Budget	102	102	100	100	695	283	35%	-2%
Development Budget	5	5	7	7	218	202	3%	41%
<b>Administrative Affairs</b>	<b>668</b>	<b>668</b>	<b>919</b>	<b>919</b>	<b>5,341</b>	<b>2,683</b>	<b>34%</b>	<b>38%</b>

Operating Budget	668	668	869	869	4,678	2,513	35%	30%
Development Budget	0	0	49	49	242	170	29%	-
<b>Ministry of State and Parliamentary Affairs</b>	<b>32</b>	<b>32</b>	<b>20</b>	<b>20</b>	<b>138</b>	<b>56</b>	<b>36%</b>	<b>-37%</b>
Operating Budget	15	15	20	20	125	56	36%	33%
Development Budget	17	17	0	0	0	0	-	-100%
<b>Ministry of Haj and Religious Affairs</b>	<b>141</b>	<b>141</b>	<b>169</b>	<b>169</b>	<b>2,037</b>	<b>613</b>	<b>28%</b>	<b>20%</b>
Operating Budget	135	135	143	143	1,277	573	25%	6%
Development Budget	6	6	26	26	0	0	-	324%
<b>Attorney General</b>	<b>238</b>	<b>238</b>	<b>317</b>	<b>317</b>	<b>1,872</b>	<b>908</b>	<b>35%</b>	<b>33%</b>
Operating Budget	236	236	297	297	1,663	878	34%	26%
Development Budget	2	2	20	20	32	8	238%	1137%
<b>Election Commission</b>	<b>24</b>	<b>24</b>	<b>26</b>	<b>26</b>	<b>220</b>	<b>91</b>	<b>29%</b>	<b>10%</b>
Operating Budget	24	24	26	26	220	91	29%	10%
Development Budget	0	0	0	0	0	0	-	-
<b>IARCSC</b>	<b>94</b>	<b>94</b>	<b>59</b>	<b>59</b>	<b>521</b>	<b>184</b>	<b>32%</b>	<b>-37%</b>
Operating Budget	63	63	59	59	393	159	37%	-6%
Development Budget	31	31	0	0	19	5	0%	-100%
<b>Independent Commission for Overseeing the Implementation of Cons</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>72</b>	<b>30</b>	<b>39%</b>	<b>8%</b>
Operating Budget	11	11	12	12	72	30	39%	8%
Development Budget	0	0	0	0	0	0	-	-
<b>The High office of Oversight and Anti-Corruption</b>	<b>25</b>	<b>25</b>	<b>23</b>	<b>23</b>	<b>165</b>	<b>54</b>	<b>42%</b>	<b>-9%</b>
Operating Budget	25	25	23	23	136	54	42%	-9%
Development Budget	0	0	0	0	0	0	-	-
<b>Independent Directorate of Local Governance</b>	<b>447</b>	<b>447</b>	<b>590</b>	<b>590</b>	<b>5,739</b>	<b>1,493</b>	<b>39%</b>	<b>32%</b>
Operating Budget	447	447	574	574	3,503	1,416	41%	28%
Development Budget	0	0	16	16	1,529	7	219%	-
<b>Afghanistan Independent Human Rights Commission</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>13</b>	<b>1%</b>	<b>-</b>
Operating Budget	0	0	0	0	40	13	1%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Independent Electoral Complaints Commission</b>	<b>7.96</b>	<b>7.96</b>	<b>11.51</b>	<b>11.51</b>	<b>116</b>	<b>55</b>	<b>21%</b>	<b>45%</b>



Operating Budget	7.96	7.96	11.51	11.51	116	55	21%	45%
Development Budget	0.00	0.00	0.00	0.00	0	0	-	-
<b>Total Governance, Rule of Law and Human Rights</b>	<b>2,981</b>	<b>2,981</b>	<b>3,423</b>	<b>3,423</b>	<b>23,030</b>	<b>9,078</b>	<b>38%</b>	<b>15%</b>
Operating Budget	2,917	2,917	3,304	3,304	18,280	8,467	39%	13%
Development Budget	64	64	118	118	2,152	436	27%	86%

**Table 23b. Detailed Ministry Expenditure**

(In millions of Afghanis)	1395		1396		1396	1396	% Alloc.	%Change
	Q1 YTD	Q1 YTD	Q1 YTD	Budget	Allocated			
<b>Ministry of Public Works</b>	<b>1,803</b>	<b>1,803</b>	<b>590</b>	<b>590</b>	<b>31,705</b>	<b>8,588</b>	<b>7%</b>	<b>-67%</b>
Operating Budget	208	208	168	168	1,929	1,610	10%	-19%
Development Budget	1,595	1,595	422	422	17,265	5,661	7%	-74%
<b>Ministry of Transport and Aviation</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>397</b>	<b>143</b>	<b>25%</b>	<b>-1%</b>
Operating Budget	36	36	36	36	293	139	26%	-1%
Development Budget	0	0	0	0	0	0	-	-
<b>Ministry of Communication</b>	<b>126</b>	<b>126</b>	<b>105</b>	<b>105</b>	<b>2,736</b>	<b>492</b>	<b>21%</b>	<b>-16%</b>
Operating Budget	98	98	100	100	562	246	41%	3%
Development Budget	28	28	5	5	638	242	2%	-82%
<b>Ministry of Energy and Water</b>	<b>482</b>	<b>482</b>	<b>204</b>	<b>204</b>	<b>11,063</b>	<b>2,392</b>	<b>9%</b>	<b>-58%</b>
Operating Budget	115	115	127	127	802	458	28%	11%
Development Budget	367	367	77	77	4,871	1,719	4%	-79%
<b>Water Supply and Canalization Corporation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>742</b>	<b>44</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Da Brishna Shirkat</b>	<b>2,009</b>	<b>2,009</b>	<b>7</b>	<b>7</b>	<b>25,274</b>	<b>8,175</b>	<b>0%</b>	<b>-100%</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	2,009	2,009	7	7	25,120	8,175	0%	-100%

<b>Ministry of Urban Development</b>	<b>51</b>	<b>51</b>	<b>116</b>	<b>116</b>	<b>4,674</b>	<b>540</b>	<b>21%</b>	<b>127%</b>
Operating Budget	50	50	50	50	547	243	21%	1%
Development Budget	1	1	65	65	483	82	79%	4935%
<b>Civil Aviation Authority</b>	<b>590</b>	<b>590</b>	<b>89</b>	<b>89</b>	<b>4,346</b>	<b>1,451</b>	<b>6%</b>	<b>-85%</b>
Operating Budget	31	31	44	44	370	128	34%	41%
Development Budget	559	559	45	45	936	30	152%	-92%
<b>Independent Board of new Kabul</b>	<b>22</b>	<b>22</b>	<b>28</b>	<b>28</b>	<b>1,297</b>	<b>390</b>	<b>7%</b>	<b>30%</b>
Operating Budget	0	0	1	1	119	50	1%	-
Development Budget	22	22	28	28	0	0	-	28%
<b>Ministry of Mines and Industries</b>	<b>132</b>	<b>132</b>	<b>135</b>	<b>135</b>	<b>2,966</b>	<b>394</b>	<b>34%</b>	<b>2%</b>
Operating Budget	84	84	93	93	546	227	41%	11%
Development Budget	48	48	42	42	872	115	36%	-13%
<b>Geodesy and Cartography Office</b>	<b>34</b>	<b>34</b>	<b>7</b>	<b>7</b>	<b>11</b>	<b>11</b>	<b>67%</b>	<b>-78%</b>
Operating Budget	29	29	7	7	11	11	67%	-75%
Development Budget	5	5	0	0	0	0	-	-100%
<b>Directorate of Environment</b>	<b>36</b>	<b>36</b>	<b>39</b>	<b>39</b>	<b>310</b>	<b>140</b>	<b>28%</b>	<b>9%</b>
Operating Budget	36	36	39	39	225	96	41%	9%
Development Budget	0	0	0	0	0	0	-	-
<b>Afghanistan High Atomic Energy Commission</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>55</b>	<b>23</b>	<b>27%</b>	<b>-10%</b>
Operating Budget	7	7	6	6	55	23	27%	-10%
Development Budget	0	0	0	0	0	0	-	-
<b>Irrigation and canalization Shirkat</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Municipalities</b>	<b>434</b>	<b>434</b>	<b>24</b>	<b>24</b>	<b>4,997</b>	<b>457</b>	<b>5%</b>	<b>-95%</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	434	434	24	24	3,956	433	5%	-95%
<b>Total Infrastructure and Natural Resources</b>	<b>5,762</b>	<b>5,762</b>	<b>1,387</b>	<b>1,387</b>	<b>90,572</b>	<b>23,240</b>	<b>6%</b>	<b>-76%</b>
Operating Budget	693	693	672	672	5,458	3,230	21%	-3%

Development Budget	5,069	5,069	715	715	54,142	16,456	4%	-86%
<b>Ministry of Education</b>	<b>5,223</b>	<b>5,223</b>	<b>5,159</b>	<b>5,159</b>	<b>46,069</b>	<b>16,695</b>	<b>31%</b>	<b>-1%</b>
Operating Budget	5,187	5,187	5,097	5,097	33,254	14,025	36%	-2%
Development Budget	36	36	62	62	8,886	2,564	2%	72%
<b>Ministry of Higher Education</b>	<b>799</b>	<b>799</b>	<b>833</b>	<b>833</b>	<b>8,220</b>	<b>2,422</b>	<b>34%</b>	<b>4%</b>
Operating Budget	745	745	796	796	5,305	2,169	37%	7%
Development Budget	54	54	36	36	1,125	75	49%	-33%
<b>Ministry of Information and Culture</b>	<b>83</b>	<b>83</b>	<b>85</b>	<b>85</b>	<b>847</b>	<b>301</b>	<b>28%</b>	<b>2%</b>
Operating Budget	83	83	85	85	606	264	32%	2%
Development Budget	0	0	0	0	8	0	-	-
<b>Science Academy</b>	<b>41</b>	<b>41</b>	<b>47</b>	<b>47</b>	<b>271</b>	<b>103</b>	<b>45%</b>	<b>14%</b>
Operating Budget	41	41	47	47	236	99	47%	15%
Development Budget	0	0	0	0	0	0	-	-100%
<b>National Olympic Committee</b>	<b>14</b>	<b>14</b>	<b>27</b>	<b>27</b>	<b>567</b>	<b>119</b>	<b>23%</b>	<b>95%</b>
Operating Budget	14	14	27	27	284	108	25%	95%
Development Budget	0	0	0	0	49	0	-	-
<b>Cricket Board</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Afghanistan football federation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Radio and television of Afghanistan</b>	<b>78</b>	<b>78</b>	<b>86</b>	<b>86</b>	<b>618</b>	<b>229</b>	<b>38%</b>	<b>11%</b>
Operating Budget	78	78	86	86	485	223	39%	11%
Development Budget	0	0	0	0	4	0	-	-
<b>Total Education</b>	<b>6,238</b>	<b>6,238</b>	<b>6,236</b>	<b>6,236</b>	<b>56,592</b>	<b>19,869</b>	<b>31%</b>	<b>0%</b>
Operating Budget	6,147	6,147	6,138	6,138	40,170	16,888	36%	0%
Development Budget	90	90	98	98	10,071	2,639	4%	9%

<b>Ministry of Public Health</b>	<b>1,016</b>	<b>1,016</b>	<b>1,054</b>	<b>1,054</b>	<b>14,775</b>	<b>7,629</b>	<b>14%</b>	<b>4%</b>
Operating Budget	572	572	608	608	3,590	1,872	32%	6%
Development Budget	444	444	446	446	7,454	4,895	9%	1%
<b>Total Health</b>	<b>1,016</b>	<b>1,016</b>	<b>1,054</b>	<b>1,054</b>	<b>0</b>	<b>7,629</b>	<b>14%</b>	<b>4%</b>
Operating Budget	572	572	608	608	0	1,872	32%	6%
Development Budget	444	444	446	446	0	4,895	9%	1%

**Table 23c. Detailed Ministry Expenditure**

	(In millions of Afghanis)		1395		1396		1396		1396	
			Q1 YTD	Q1 YTD	Budget	Allocated	% Alloc.	%Change		
<b>Ministry of Agriculture</b>	<b>835</b>	<b>835</b>	<b>543</b>	<b>543</b>	<b>9,528</b>	<b>4,321</b>	<b>13%</b>	<b>-35%</b>		
Operating Budget	241	241	244	244	1,347	637	38%	1%		
Development Budget	593	593	300	300	4,268	1,912	16%	-50%		
<b>Ministry of Counter Narcotics</b>	<b>37</b>	<b>37</b>	<b>41</b>	<b>41</b>	<b>1,682</b>	<b>659</b>	<b>6%</b>	<b>11%</b>		
Operating Budget	36	36	33	33	225	94	35%	-7%		
Development Budget	1	1	8	8	888	533	1%	533%		
<b>Ministry of Rural Rehabilitation and Development</b>	<b>1,692</b>	<b>1,692</b>	<b>1,785</b>	<b>1,785</b>	<b>17,475</b>	<b>3,730</b>	<b>48%</b>	<b>6%</b>		
Operating Budget	98	98	98	98	766	228	43%	0%		
Development Budget	1,594	1,594	1,687	1,687	9,939	2,752	61%	6%		
<b>Afghanistan Independent Land Authority</b>	<b>45</b>	<b>45</b>	<b>58</b>	<b>58</b>	<b>1,018</b>	<b>227</b>	<b>26%</b>	<b>28%</b>		
Operating Budget	41	41	58	58	543	218	27%	42%		
Development Budget	5	5	0	0	0	0		-100%		
<b>Total Agriculture and Rural Development</b>	<b>2,609</b>	<b>2,609</b>	<b>2,427</b>	<b>2,427</b>	<b>29,703</b>	<b>8,937</b>	<b>1</b>	<b>-7%</b>		
Operating Budget	415	415	433	433	2,881	1,178	1	4%		
Development Budget	2,194	2,194	1,995	1,995	15,096	5,197	1	-9%		
<b>Ministry of Frontiers and Tribal Affairs</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>666</b>	<b>205</b>	<b>28%</b>	<b>0%</b>		
Operating Budget	58	58	57	57	476	196	29%	-2%		

Development Budget	0	0	1	1	0	0	-	-
<b>Ministry of Martyrs, Disabled and Social Affairs</b>	<b>1,535</b>	<b>1,535</b>	<b>1,332</b>	<b>1,332</b>	<b>13,459</b>	<b>11,810</b>	<b>11%</b>	<b>-13%</b>
Operating Budget	1,525	1,525	1,322	1,322	12,238	11,422	12%	-13%
Development Budget	10	10	9	9	731	299	3%	-5%
<b>Ministry of Refugees and Repatriates</b>	<b>42</b>	<b>42</b>	<b>54</b>	<b>54</b>	<b>475</b>	<b>133</b>	<b>40%</b>	<b>27%</b>
Operating Budget	42	42	49	49	293	124	39%	15%
Development Budget	0	0	5	5	1	0	-	-
<b>Ministry of Women Affairs</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>264</b>	<b>106</b>	<b>33%</b>	<b>2%</b>
Operating Budget	35	35	35	35	227	105	34%	2%
Development Budget	0	0	0	0	2	0	-	-
<b>Office of Disaster Preparedness</b>	<b>409</b>	<b>409</b>	<b>18</b>	<b>18</b>	<b>528</b>	<b>447</b>	<b>4%</b>	<b>-96%</b>
Operating Budget	409	409	18	18	528	447	4%	-96%
Development Budget	0	0	0	0	0	0	-	-
<b>Directorate of Kochis</b>	<b>15</b>	<b>15</b>	<b>22</b>	<b>22</b>	<b>402</b>	<b>78</b>	<b>28%</b>	<b>48%</b>
Operating Budget	11	11	14	14	158	67	22%	29%
Development Budget	4	4	7	7	0	0	-	107%
<b>Total Social Protection</b>	<b>2,093</b>	<b>2,093</b>	<b>1,518</b>	<b>1,518</b>	<b>15,795</b>	<b>12,779</b>	<b>12%</b>	<b>-27%</b>
Operating Budget	2,080	2,080	1,496	1,496	13,921	12,360	12%	-28%
Development Budget	13	13	23	23	734	299	8%	70%
<b>Ministry of Finance</b>	<b>940</b>	<b>940</b>	<b>969</b>	<b>969</b>	<b>7,555</b>	<b>4,613</b>	<b>21%</b>	<b>3%</b>
Operating Budget	638	638	659	659	4,161	3,104	21%	3%
Development Budget	302	302	310	310	2,172	909	34%	3%
<b>Ministry of Commerce</b>	<b>310</b>	<b>310</b>	<b>163</b>	<b>163</b>	<b>1,052</b>	<b>405</b>	<b>40%</b>	<b>-47%</b>
Operating Budget	298	298	153	153	618	339	45%	-49%
Development Budget	12	12	10	10	160	12	85%	-14%
<b>Ministry of Economy</b>	<b>70</b>	<b>70</b>	<b>83</b>	<b>83</b>	<b>503</b>	<b>207</b>	<b>40%</b>	<b>19%</b>
Operating Budget	44	44	46	46	262	112	41%	6%
Development Budget	26	26	37	37	0	0	-	40%

<b>Control and Audit Office</b>	<b>29</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>556</b>	<b>178</b>	<b>17%</b>	<b>6%</b>
Operating Budget	25	25	28	28	155	80	36%	12%
Development Budget	3	3	2	2	358	98	2%	-43%
<b>Central Statistics Office</b>	<b>33</b>	<b>33</b>	<b>30</b>	<b>30</b>	<b>235</b>	<b>68</b>	<b>43%</b>	<b>-10%</b>
Operating Budget	29	29	30	30	163	68	44%	3%
Development Budget	4	4	0	0	0	0	-	-100%
<b>Afghanistan Investment Support Agency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Micro Finance Investment Support Facility for Afghanistan</b>	<b>89</b>	<b>89</b>	<b>0</b>	<b>0</b>	<b>1,001</b>	<b>197</b>	<b>0%</b>	<b>-100%</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	89	89	0	0	1,001	197	0%	-100%
<b>Afghanistan National Standard Authority</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>13</b>	<b>332</b>	<b>59</b>	<b>23%</b>	<b>27%</b>
Operating Budget	11	11	13	13	89	39	34%	27%
Development Budget	0	0	0	0	0	0	-	-
<b>Total Economic Gov. and Private Sector Devel't</b>	<b>1,481</b>	<b>1,481</b>	<b>1,289</b>	<b>1,289</b>	<b>11,234</b>	<b>5,727</b>	<b>23%</b>	<b>-13%</b>
Operating Budget	1,044	1,044	929	929	5,448	3,742	25%	-11%
Development Budget	437	437	359	359	3,690	1,216	30%	-18%
<b>Unallocated Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Unspecified</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Total Unclassified</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
Operating Budget	-	-	-	-	-	-	-	-
Development Budget	-	-	-	-	-	-	-	-