

**1<sup>ST</sup> QUARTERLY REPORT  
FISCAL YEAR 1398**

# **Afghanistan's Macroeconomic and Fiscal Performance**

**Macroeconomic and Fiscal Policy Directorate General (MFPD)**

**Ministry of Finance**



**Ministry of Finance**  
Islamic Republic of Afghanistan

**JAWZA 1398**

# Quarterly Macroeconomic and Fiscal Bulletin

**1<sup>st</sup> Quarterly FY1398**

## **Afghanistan's Macroeconomic and Fiscal Performance**

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Ministry of Finance, Afghanistan

Jawza FY 1398 (June 2019)

### **Acknowledgments**

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

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

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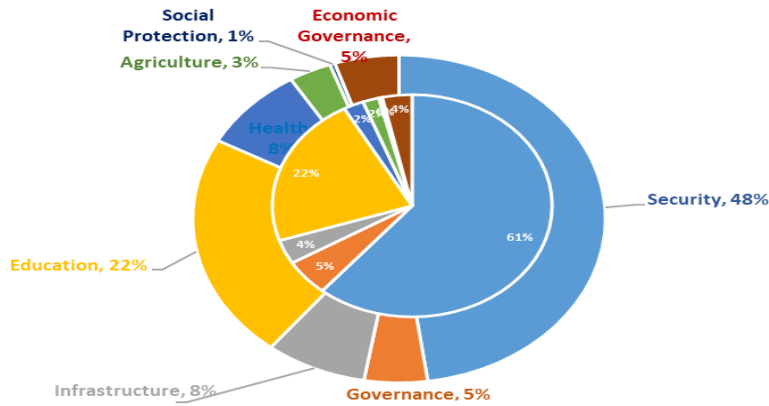
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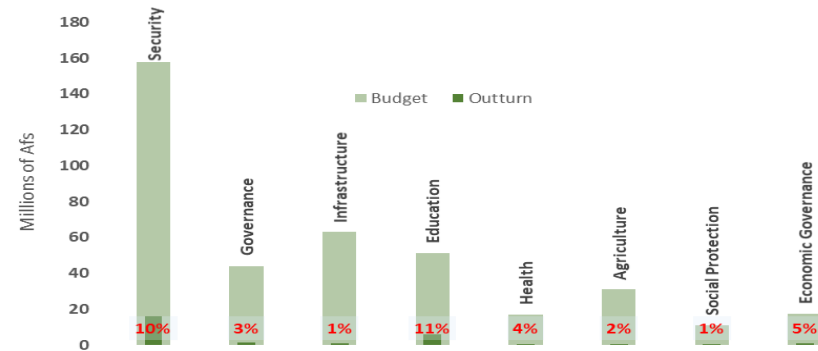
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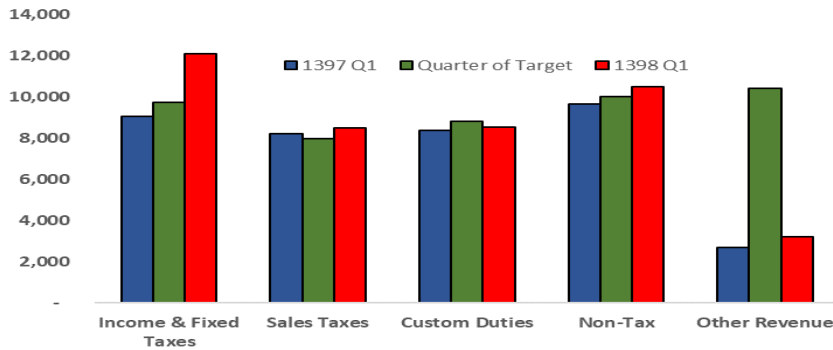
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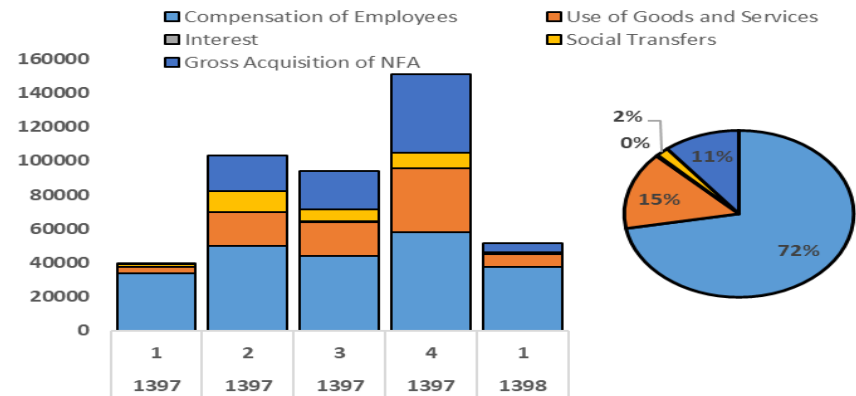
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Revenue Summary



Expenditure Summary by Inputs



## Executive Summary

The Afghan economy is sustaining its recovery; the GDP growth for the year FY1398 is estimated 2.9 percent, which is 0.2 percent higher than the FY1397. GDP growth in 2019 is expected to remain low but it will slightly recover given the improved prospects for agriculture sector due to favorable weather conditions. But growth in industrial and service sectors did not increase due to political uncertainty and upcoming presidential elections. The CPI average rate declined to 0.49 percent from 1.78 percent of the 4th quarter FY 1397. The decline in inflation was mainly due to the reduction in the price of food items and non-food items. Since the first month of FY-1398 the value of Afghani currency has been depreciating against the US dollar. Based on projections the value of Afghani will depreciate more in the coming months, the depreciation of Afghani currency directly affects the people's living standard.

To address the challenges of increasing poverty and respond to adverse economic shocks, the Government of Afghanistan introduced a self-reliance accelerators package, which creates employment opportunities through designing and implementing labor intensive programs in different sectors of the economy in order to distribute economic gains amongst the population particularly the bottom poor.

Total revenue collection (including grants) till the end of the first quarter of FY-1398 was Afs 62.7 billion, of which Afs 42.9 billion came from domestic sources. Tax revenue (including custom) was 69.2 percent of domestic sources. The remaining portion came from non-tax revenue. Domestic revenue collection till the end of the first quarter was 12.9 percent higher than the same period in 1397 as a result of successful administrative reforms, improvement in tax administration and tax compliance, and leakage's control. However, revenue collection including grants has fallen by 13.4 percent as a result of reduction of 42% in grants.

On the expenditure side, the government spending in the first quarter was higher by 18.4 percent than the same period of 1397 as a result of the successful implementation of the IMF benchmark of Purchase order system in MoF, which enabled the budgetary units to speed up the allotment and budget execution process. Total expenditure amounted to Afs 46.2 billion, which constitutes 15.3 percent of the total adjusted budget for the year 1398. Total government expenditure on wages and salaries was 82.9% and spending on goods and services was 16.8 percent. Overall operating balance, which shows the difference between resources and spending, was positive in this period. Total operating budget for the year 1398 is Afs 257.8 billion, and by the end of the first quarter, the budget was adjusted by an increase of 2.1 percent from the original budget. Annual budget 1398 adjusted an increase of 18 percent in acquisition of assets and a decrease of 52.9%, 9.4% and 4.5% in interest payment, use of goods and services and compensation of employees accordingly.

**Table 1. GFS Summary**

	1397	1397	1398	1398	1398
	Q1	Q1 YTD	Budget	Q1	Q1 YTD
<b>Revenue</b>	72,365.4	72,365.4	378,403.7	62,675.4	62,675.4
Tax Revenue	26,372.1	26,372.1	108,358.8	29,653.2	29,653.2
Non-Tax Revenue	10,591.4	10,591.4	74,792.9	12,004.1	12,004.1
Grants	34,371.8	34,371.8	190,372.7	19,794.7	19,794.7
Social Contributions	1,030.0	1,030.0	4,879.3	1,223.3	1,223.3
<b>Expenditure</b>	39,046.7	39,046.7	302,001.8	46,239.8	46,239.8
Wages and Salaries	33,994.2	33,994.2	189,661.2	37,407.1	37,407.1
Goods and Services	3,373.5	3,373.5	91,766.8	7,777.7	7,777.7
Interest	240.6	240.6	1,083.3	125.5	125.5
Grants and Transfers	1,438.3	1,438.3	19,490.5	929.5	929.5
<b>Overall Operating Balance</b>	33,318.7	33,318.7	76,401.9	16,435.6	16,435.6
<b>Primary Operating Balance</b>	33,559.3	33,559.3	77,485.2	16,561.1	16,561.1
<b>Gross Acquisition of Fixed Assets</b>	657.5	657.5	95,099.9	5,575.0	5,575.0
<b>Net Acquisition of Fixed Assets</b>	653.8	653.8	95,099.9	5,568.9	5,568.9
<b>Overall Balance</b>	32,664.9	32,664.9	(18,698.0)	10,866.7	10,866.7
<b>Primary Balance</b>	32,905.6	32,905.6	(17,614.7)	10,992.2	10,992.2
<b>Gross Acquisition of Financial Assets</b>	(26,161.7)	(26,161.7)	18,698.0	(8,770.5)	(8,770.5)

**Table 2. Adjustments in the Budget**

Operating Only	Original Budget	Adjusted Budget	Change
<b>TOTAL GROSS EXPENDITURES</b>	<b>257,858.8</b>	<b>263,252.8</b>	2.1%
<b>RECURRENT EXPENDITURES</b>	<b>257,858.8</b>	<b>263,252.8</b>	2.1%
Compensation of Employees	196,746.0	187,861.2	-4.5%
Use of Goods and Services	52,503.3	47,580.0	-9.4%
Interest	2,300.0	1,083.3	-52.9%

<b>Social Transfers</b>	-	19,280.1	#DIV/0!
<b>ACQUISITION OF ASSETS</b>	6,309.5	7,448.2	18.0%
<b>Gross Acquisition of NFA</b>	-	-	#DIV/0!
<b>Operating and Development</b>			
Security	162,089.7	157,763.6	-2.7%
Governance	37,365.6	44,171.8	18.2%
Infrastructure	57,070.1	63,013.7	10.4%
Education	50,934.0	51,294.7	0.7%
Health	17,180.9	16,885.7	-1.7%
Agriculture	30,822.1	31,141.1	1.0%
Social Protection	17,431.4	11,150.8	-36.0%
Economic Governance	8,512.1	17,671.0	107.6%
Unclassified	18,012.1	-	-100.0%
<b>TOTAL</b>	<b>399,417.9</b>	<b>393,092.3</b>	<b>-1.6%</b>

## Macroeconomic Overview

*Summary: The GDP growth for the year FY1398 is estimated 2.9 percent, 0.2 percent higher than the FY1397. Growth in 2019 is expected to slightly recover, largely due to favorable weather conditions. Growth in industrial and service sectors will remain impacted by political uncertainty and upcoming presidential elections, low level of business confidence, and the decline of aid.*

*In FY-1398, growth in imports is expected to be slow reflecting increased domestic supply of the agricultural produce, whereas exports are expected to growth higher, supported by increasing exports to India via new air corridors and Chabahar. The CPI average rate declined to 0.49 percent from 1.78 percent of the 4th quarter FY 1397. The decline was mainly due to the reduction in the price of food and non-food items. In the first three months of FY-1398 the value of Afghani currency depreciated against the US dollar and show a slight depreciation compared with the 4th quarter of previous year. But based on projection, the local currency will reach to 80 per US dollar in the upcoming quarter.*

By the end of the 1<sup>st</sup> quarter of FY1398, the CPI average rate declined to 0.49 percent from 1.78 percent of the 4th quarter FY 1397. The decline was mainly due to the reduction in the price of food and non-food items. The price of food items declined by 1.03% which is driven mostly by the reduction in cost of bread, cereals, spic, milk, cheese, eggs, meat, oil and fats. Similarly, the price of non-food items declined by 1.57% which is driven by reduction in the cost of transportation, clothing, household goods, housing and health service.. The increase in BRT and tariff for several imported items as well as the depreciation of the currency may affect the inflation in the immediate future.

**Table 4. Economic Growth**

In percentage change Unless otherwise noted	Historic 1397	Current 1398	Budget 1399
<b>Real GDP Growth</b>	2.7%	2.9%	3.4%
<b>Nominal GDP Level (Afs bn)</b>	1,448.6	1,551.6	1,661.9
<b>NGDP by Sector (Afs bn)</b>			
Agriculture	284.0	337.6	372.2
Industries	353.3	362.4	375.2
Services	773.8	816.2	868.9
<b>GDP Deflator</b>	4.6%	4.1%	3.6%
<b>CPI Inflation</b>	2.1%	4.5%	4.2%

### Exchange Rate

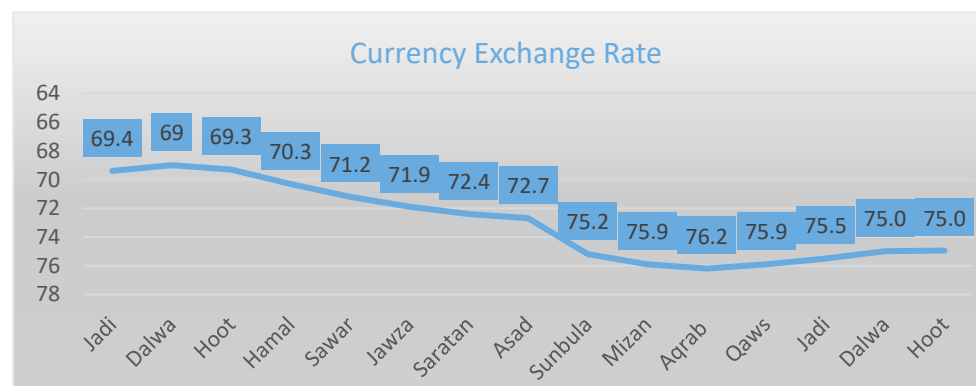
The Afghani currency considerably depreciated in the FY-1397. Uncertainty, lack of investment appetite, general strengthening of the US dollar, uncontrolled outflow, particularly the incentivized informal cross border outflow to Iran caused massive depreciation of Afghani.

A weaker exchange rate tends to make exports more competitive, as Afghan products will be less expensive for foreigners to buy. However, in Afghanistan, the exchange rate plays an insignificant role to help the BoP because of supply deficiencies. Due to

**Table 3. Inflation**

% - Q-o-Q	1397	1397	1397	1397	1398
	Q1	Q2	Q3	Q4	Q1
<b>CPI Rate (average)</b>	-0.52%	-0.94%	0.46%	1.78%	0.49%
Food	-0.88%	-2.15%	-0.25%	3.05%	2.02%
Non-Food	-0.17%	0.20%	1.11%	0.62%	-0.95%

The economy of Afghanistan slightly recovered in the 1<sup>st</sup> quarter of the year. The GDP growth for the year FY1398 is estimated 2.9 percent, which is only 0.2 percent higher than the FY1397. It is estimated that GDP growth will be accelerated in FY-1399 to 3.4 percent on the back of agriculture sector, which will improve because of above average precipitation during the 4<sup>th</sup> quarter of FY-1397 and 1<sup>st</sup> quarter of FY-1398.

**Figure 1: Currency exchange rate**

Source: DAB monthly average exchange rate, 1397



unexpected decline in the foreign aid, there is possibility that Afghani will depreciate annually by 1.5 percent in the medium term.

## Revenue Performance

Afghanistan maintains strong domestic revenue collection performance for the last five consecutive years. This performance was particularly much better at the end of the first quarter of 1398. Domestic revenue collection performance is enhanced and to collect more revenue as compared to the revenue target. Domestic revenue plus grants by the end of the first quarter of FY 1398 was 13.4 percent less as compared to the same quarter in FY1397. This was driven mainly by controlling the leakages and the government's reforms in tax administration and tax compliance. Introducing efficient practices in the tax administration system led to a rise in revenue collection.

Domestic revenue collection without grants till the end of the first quarter of FY1398 was Afs 42.9 billion, an increase of 12.9 percent compared with the same period of the end of the first quarter of FY1397. Revenue collection without grants significantly increased by 23 percent against its original target in the first quarter of FY1398. Tax revenue without custom contributed Afs 21.1 billion, which shows 17.2 percent increase. Non-tax contribution increased by 9.8 percent to Afs 10.5 billion. Custom duties increased by Afs 8.6 billion. Revenue including grants decreased by 13.4 percent in the first quarter because of the decline in donor commitments by 42.2 percent. This amounts to a decrease of Afs 14.6 billion as compared to the first quarter of FY1397. Overall, total domestic revenue collection plus donor grants are lower as compared to the first quarter of FY1397.

**Table 5. Revenue Summary**

In millions of Afghanis	1397	1397	1398	1398	1398	% Target	% Change on 1397
	Q1	Q1 YTD	Budget	Q1	Q1 YTD		
<b>Revenues Including Grants</b>	<b>72,370</b>	<b>72,370</b>	<b>378,404</b>	<b>62,683</b>	<b>62,683</b>	<b>17%</b>	<b>-13.4%</b>
<b>Revenues Excluding Grants</b>	<b>37,999</b>	<b>37,999</b>	<b>188,031</b>	<b>42,888</b>	<b>42,888</b>	<b>23%</b>	<b>12.9%</b>
<b>Revenue (without customs)</b>	<b>29,634</b>	<b>29,634</b>	<b>152,719</b>	<b>34,335</b>	<b>34,335</b>	<b>22%</b>	<b>15.9%</b>
<b>Tax Revenues (without customs)</b>	<b>18,007</b>	<b>18,007</b>	<b>73,047</b>	<b>21,100</b>	<b>21,100</b>	<b>29%</b>	<b>17.2%</b>
Fixed Taxes	2,976	2,976	12,500	3,120	3,120	25%	4.8%
Income Taxes	6,086	6,086	26,391	8,988	8,988	34%	47.7%
Property Taxes	203	203	480	136	136	28%	-33.2%
Sales Taxes	8,225	8,225	31,949	8,499	8,499	27%	3.3%

Tax Penalties and Fines	517	517	1,727	357	357	21%	-30.9%
<b>Customs Duty, Import Taxes</b>	<b>8,365</b>	<b>8,365</b>	<b>35,312</b>	<b>8,553</b>	<b>8,553</b>	<b>24%</b>	<b>2.3%</b>
<b>Non Tax Revenue</b>	<b>9,654</b>	<b>9,654</b>	<b>40,111</b>	<b>10,514</b>	<b>10,514</b>	<b>26%</b>	<b>8.9%</b>
Income from Capital Property	518	518	2,141	488	488	23%	-5.7%
Sales of Goods and Services	1,553	1,553	8,390	2,596	2,596	31%	67.1%
Administrative Fees	7,314	7,314	26,051	7,212	7,212	28%	-1.4%
Royalties	53	53	444	25	25	6%	-52.5%
Non Tax Fines and Penalties	136	136	615	126	126	20%	-7.3%
Extractive Industry	79	79	2,468	67	67	3%	-15.2%
<b>Miscellaneous Revenue</b>	<b>938</b>	<b>938</b>	<b>34,682</b>	<b>1,490</b>	<b>1,490</b>	<b>4%</b>	<b>58.9%</b>
<b>Sales of Land and Buildings</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>-</b>	<b>51.5%</b>
<b>Social Contributions</b>	<b>1,030</b>	<b>1,030</b>	<b>4,879</b>	<b>1,223</b>	<b>1,223</b>	<b>25%</b>	<b>18.8%</b>
<b>Grants</b>	<b>34,372</b>	<b>34,372</b>	<b>190,373</b>	<b>19,795</b>	<b>19,795</b>	<b>10%</b>	<b>-42.4%</b>
Foreign Governments	27,565	27,565	115,699	11,983	11,983	10%	-56.5%
International Organization	6,806	6,806	74,674	7,811	7,811	10%	14.8%
Other Government Units	-	-	-	-	-	-	-

## Revenues Collection by Agencies

Revenue collection by agency also showed significant improvement in the first quarter of FY1398. Although the government faced serious political uncertainties and parliamentary election deadlock during the first quarter of FY1398, the overall revenue collection increased by 12 percent as compared to the performance in the same period of the past year. Revenue collection particularly increased by 12 percent and 19 percent through collectorate departments and Customs respectively. Enhancements in the revenue collection in Medium and Small Tax Offices have also been seen.

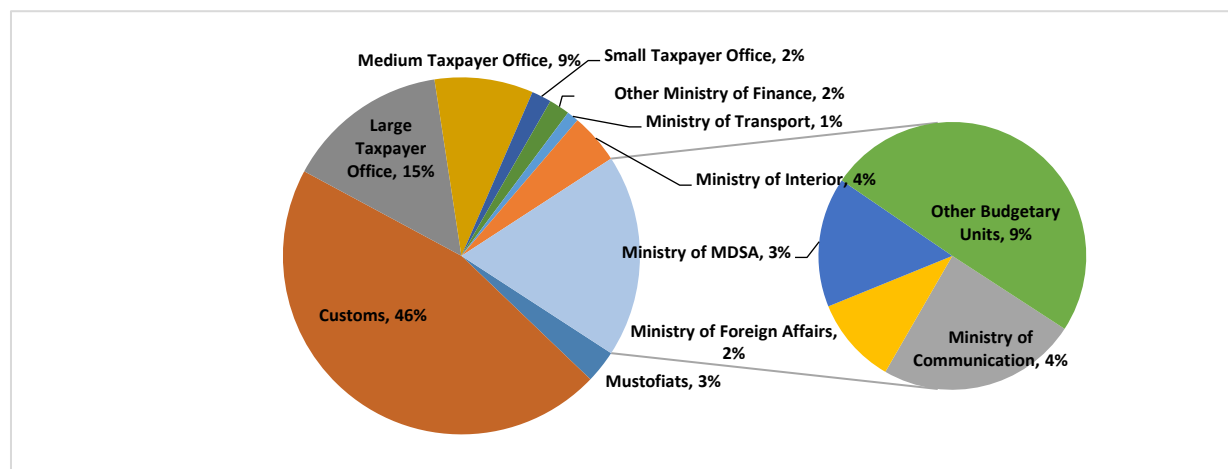
Revenue collection performance of other key ministries increased by 15 percent in the first quarter of FY1398 as compared to the same period in the previous year. Ministry of Transport revenue collection dropped by -2 percent in FY1398 as compared to the same period in FY1397 because of extraordinary security situation across the country, which lead to high ways and roads blockade and temporary closure. Revenue generated by the Ministry of Interior also decreased significantly in the 1st quarter of FY1398 as compared to the 1st quarter of FY1397 because of the decline in demand for services. Ministry of Communication revenue increased substantially by 47 percent in 1st quarter 1398 as compared to the same period of FY1397

due to the introduction and implementation of 2 percent spectrum fee. The revenue collection of the Ministry of Foreign Affairs also decreased in the first quarter FY1398 as compared to the same period of FY1397. Ministry of Martyrs and Disables revenue collection increased by 15 percent in the first quarter FY1398 as compare to the same period of FY1397.

**Table 6. Revenues by Collectorate**

In millions of Afghanis	1397 Q1	1397 Q1 YTD	1398 Q1	1398 Q1 YTD	% Change on 1397
<b>Ministry of Finance</b>	<b>29,043.5</b>	<b>29,043.5</b>	<b>32,602.1</b>	<b>32,602.1</b>	12%
Mustofiats	1,133.9	1,133.9	1,277.2	1,277.2	13%
Customs	17,725.2	17,725.2	19,601.4	19,601.4	11%
Large Taxpayer Office	5,286.9	5,286.9	6,316.9	6,316.9	19%
Medium Taxpayer Office	3,398.6	3,398.6	3,831.7	3,831.7	13%
Small Taxpayer Office	749.8	749.8	767.7	767.7	2%
Other Ministry of Finance	749.0	749.0	807.2	807.2	8%
<b>Other Key Ministries</b>	<b>8,955.2</b>	<b>8,955.2</b>	<b>10,286.2</b>	<b>10,286.2</b>	15%
Ministry of Transport	-	-	460.3	460.3	-
Ministry of Interior	-	-	1,958.1	1,958.1	-
Ministry of Communication	-	-	1,901.2	1,901.2	-
Ministry of Foreign Affairs	843.7	843.7	827.0	827.0	-2%
Ministry of MDSA <sup>1</sup>	-	-	1,234.2	1,234.2	-
Other Budgetary Units	8,111.5	8,111.5	3,905.4	3,905.4	-52%

1/ Martyrs, Disabled and Social Affairs

**Figure 2: Revenue collection by Collectorate**

### Revenues Collection by Key Provinces

Revenue collection by key province shows all types of revenues collected during the first quarter FY1398. Provinces along the border lines usually collect more revenue as compared to provinces located in other places. These provinces generate revenue from imports and custom duties and are named as key provinces. Among these key provinces, Kandahar province raised its level by 68 percent and collected Afs 3.3 billion in the first quarter 1398 through exports and imports from Spin Boldak. Revenue collection increased by 44 percent in the first quarter of FY1398 because of the flourishing trade with Turkmenistan through Sheberghan. Revenue collection momentum was negatively hit by winter season and political uncertainties and revenue declined by 3 and 15 percent in Balkh and Kabul respectively in the first quarter of FY1398. Revenue collection performance increased by 18 percent to Afs 4.6 billion in the first quarter of FY1398 as compared to the same period in the previous year.

**Table 7. Revenues by key province**

In millions of Afghanis	1397	1397	1398	1398	1398	% Target	% Change on 1397
	Q1	Q1 YTD	Est. Target	Q1	Q1 YTD		
Kabul	757.5	757.5	3,751.0	737.4	737.4	20%	-3%
Nangarhar	3,923.1	3,923.1	19,425.8	4,648.9	4,648.9	24%	18%
Balkh	3,801.4	3,801.4	18,823.1	3,220.4	3,220.4	17%	-15%

Kandahar	1,993.3	1,993.3	9,870.2	3,357.5	3,357.5	34%	68%
Faryab	969.8	969.8	4,802.2	1,396.6	1,396.6	29%	44%
Herat	5,644.5	5,644.5	27,949.5	5,830.6	5,830.6	21%	3%
Nimroz	2,094.8	2,094.8	10,372.8	2,254.4	2,254.4	22%	8%
Central Ministries	15,464.2	15,464.2	76,573.3	17,894.6	17,894.6	23%	16%

## Grants

The share of grants in the total revenue was Afs 19.8 billion in the first quarter of FY1398. Table 8a presents the operational grants for the first quarter of FY1398. The largest donor fund released by LOTFA was Afs 9.6 billion, which amounted to 41 percent the total grants in the first quarter of FY1398. LOTFA donor fund shows a decline of 0.89 percent in first quarter of FY1398 as compared to the first quarter of FY1397 because of the declining donor commitments. The CSTC-A in the Ministry of Defense fund released 39 percent grants in the first quarter of FY1398. CSTC-A for MoD shows that donor fund decreased of 65.3 percent in the first quarter of FY1398 percent as compared to the same period in FY1397. The CSTC-A in the Ministry of Interior fund released which was 20 percent of the share in total grants which Afs 4.8 billion in the 1st quarter FY1398. The CSTC-A for MoI shows donor fund decreased in the first quarter of FY1398 by 4.1 percent as compared to the same period of FY197 due to declining donor commitments to the security sector in Afghanistan. Afghanistan Reconstruction Trust Fund is the largest contributor to the total amount of grants.

Table 8b shows the biggest development projects financed through the donor fund in the first quarter of FY1398. The **Improvement Reconstruction and Maintenance of Secondary Road** for development project was the first major donor grants provided with Afs 3.65 billion disbursed in the first quarter of FY1398. The second presents the largest development projects financed through grants during the fourth quarter of FY1397. The second biggest project is the **Rehabilitation and Maintenance of Secondary Road**, which disbursed Afs 1.36 billion by the end of the first quarter of FY1398.

**Table 8a. Operating Grants**

All Values are in Million Afs	1397	1397	%	1398	1398	%
	Q1	Q1 YTD	Total	Q1	Q1 YTD	Total
<b>Afghanistan Reconstruction Trust Fund (ARTF)</b>	13,743	13,743	25%	22	22	0%
<b>Law &amp; Order Trust Fund (LOTFA)</b>	9,767	9,767	18%	9,680	9,680	41%
<b>CSTC-A <sup>1</sup> MoD</b>	26,490	26,490	48%	9,198	9,198	39%
<b>CSTC-A <sup>1</sup> MoI</b>	5,054	5,054	9%	4,847	4,847	20%

1/ Combined Security Transitional Command Afghanistan

Table 8b. Largest Development Grants for the YTD

All Values are in Million Afghanis	Code	1398 YTD
Improvement and Maintenance of Secondary Road	30640	3,650
Rehabilitation of Irrigation systems	30581	1,362
Improving Service Delivery	30940	1,199
Goods, Works, Non-Consulting services, and Consultants Services for parts A.1 and A.2 of the Project activities within the territory of the recipient	32800	1,162
Small Development Program	40430	1,076
Capacity Building Commercialization (CBC) Part 1 Distribution System	38200	1,058
Road Network Development Project 1	35060	403
Improving Service Delivery	32810	367
Higher Education Development Program	32720	302
Improving Service Delivery	33010	270
Institutional Development	41290	223
Institutional Development	41220	189
Electrification of Four Districts in Herat Province	32760	160
Approaches Respond to TB	40990	108
Reconstruction and Widening of the approximately 50 Km to Sapary Road	35260	69
Strengthening Institutional and Technical Capacity	30960	66
Micro Finance - DB MOF	40350	61
Civil Works	35490	52
Reconstruction of Section 2 of the Kabul Jalalabad Road ( 106 Km)	35360	32
Rehabilitation of Lower Kokcha Irrigation System	35410	32

## Expenditure Performance

### Operating and Development Expenditure

Government budget comprises of annual spending and revenues. The government spends money on defense, health care, education, administration, law and orders, welfare projects and various other relief operations. Government budget mainly consists of operating and development budget. The below table shows operating budget execution in the first quarter of the fiscal year 1398, and comparison with the same period in 1397. Table 9 shows that 16% of total operating budget was spent in the first quarter of the FY1398, which is 10 percent higher compared to the same period in FY1397.

The following table shows that the operating expenditures in total increased during the first quarter of FY1398 compared to the same period in 1397. Expenditures on social transfers and interest decreased by 35 percent and 48 percent, while compensation of employees and use of goods and services increased by 10 percent and 47 percent respectively.

Table 10 shows that development expenditures increased by 528 percent compared to the 1st quarter of FY1397. In which discretionary expenditures increased by 931 percent and non-discretionary expenditure increased by 343 percent accordingly.

The higher execution rate was the result of the implementation of Purchase order system, which enabled the budgetary units at the Ministry of Finance to speed up the allotment and budget execution process.

**Table 9. Operating Expenditure**

In millions of Afghanis	1397	1397	1398	1398	1398	1398	%	% Change
	Q1	Q1 YTD	Q1	Q1 YTD	Budget	Allocated	Budget.	on 1397
<b>TOTAL GROSS EXPENDITURES</b>	<b>38,158.0</b>	<b>38,158.0</b>	<b>42,088.5</b>	<b>42,088.5</b>	<b>263,252.8</b>	<b>261,676.6</b>	<b>16%</b>	<b>10%</b>
<b>TOTAL NET EXPENDITURES (2)</b>	<b>38,154.2</b>	<b>38,154.2</b>	<b>42,082.4</b>	<b>42,082.4</b>				
<b>RECURRENT EXPENDITURES</b>								-
<b>Compensation of Employees</b>	<b>33,994.2</b>	<b>33,994.2</b>	<b>37,407.1</b>	<b>37,407.1</b>	<b>187,861.2</b>	<b>187,528.9</b>	<b>20%</b>	<b>10%</b>
Wages and Salaries	33,478.9	33,478.9	36,146.8	36,146.8				8%
o/w Wages and Salaries in Cash	31,235.0	31,235.0	32,065.2	32,065.2				3%
o/w Wages and Salaries in Kind	1,606.4	1,606.4	3,405.1	3,405.1				112%
Social Benefits	564.5	564.5	1,328.2	1,328.2				135%
Other Compensation	(49.3)	(49.3)	(67.8)	(67.8)				
<b>Use of Goods and Services</b>	<b>2,420.9</b>	<b>2,420.9</b>	<b>3,559.7</b>	<b>3,559.7</b>	<b>47,580.0</b>	<b>47,443.7</b>		<b>47%</b>
Travel	243.2	243.2	387.6	387.6				59%
Food	61.1	61.1	347.7	347.7				469%
Contracted Services	207.0	207.0	373.0	373.0				80%
Repairs and Maintenance	154.6	154.6	264.7	264.7				71%

Utilities	647.7	647.7	338.4	338.4					-48%
Fuel	687.2	687.2	1,072.9	1,072.9					56%
Tools and Materials	150.4	150.4	206.3	206.3					37%
Other Use of Goods and Services	269.7	269.7	569.1	569.1					
<b>Interest</b>	<b>240.6</b>	<b>240.6</b>	<b>125.5</b>	<b>125.5</b>	<b>1,083.3</b>	<b>1,083.3</b>	<b>12%</b>		<b>-48%</b>
To Non-Residents									
<b>Social Transfers</b>	<b>1,438.3</b>	<b>1,438.3</b>	<b>929.5</b>	<b>929.5</b>	<b>19,280.1</b>	<b>19,280.1</b>	<b>5%</b>		<b>-35%</b>
Subsidies	-	-	175.0	175.0					-
Grants	23.9	23.9	20.7	20.7					-13%
<i>Foreign Grants</i>	23.9	23.9	20.7	20.7					
<i>Current Grants</i>	-	-	-	-					
Social Security	1,414.5	1,414.5	505.8	505.8					-64%
Other Social Transfers	-	-	228.0	228.0					-
o/w Social Assistance	-	-	-	-					-
o/w Advance Subsidies, Grants	-	-	228.0	228.0					-
<b>ACQUISITION OF ASSETS</b>									
<b>Gross Acquisition of NFA</b>	<b>60.2</b>	<b>60.2</b>	<b>60.6</b>	<b>60.6</b>	<b>7,448.2</b>	<b>7,423.9</b>			<b>1%</b>
<b>Net Acquisition of NFA <sup>1</sup></b>	<b>56.4</b>	<b>56.4</b>	<b>54.6</b>	<b>54.6</b>					<b>-3%</b>
Sale of Land and Buildings	(3.7)	(3.7)	(6.1)	(6.1)					62%
Buildings and Structures	-	-	6.4	6.4					-
Machinery / Equipment (>50,000)	33.3	33.3	32.2	32.2					-3%
Valuables	-	-	-	-					-
Land	26.9	26.9	15.0	15.0					-44%
Capital Advance Payments	-	-	7.1	7.1					-

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



**Table 10. Development Expenditure Summary**

In millions of Afghanis	1397	1397	1398	1398	1398	1398	%	% Change
	Q1	Q1 YTD	Q1	Q1 YTD	Budget	Allotted	Budget.	on 1397
<b>TOTAL GROSS EXPENDITURES</b>	<b>1,549.9</b>	<b>1,549.9</b>	<b>9,732.3</b>	<b>9,732.3</b>	<b>132,048.9</b>	<b>132,017.9</b>	<b>7%</b>	<b>528%</b>
Discretionary Budget	487.1	487.1	5,024.1	5,024.1			-	931%
Non-discretionary Budget	1,062.8	1,062.8	4,708.2	4,708.2			-	343%
<b>TOTAL NET EXPENDITURES (2)</b>	<b>1,546.2</b>	<b>1,546.2</b>	<b>9,726.2</b>	<b>9,726.2</b>				
<b>Use of Goods and Services</b>	<b>952.6</b>	<b>952.6</b>	<b>4,218.0</b>	<b>4,218.0</b>	<b>44,186.7</b>	<b>44,175.5</b>	<b>10%</b>	<b>343%</b>
Travel	3.2	3.2	42.9	42.9				
Communications	1.4	1.4	0.1	0.1				
Contracted Services	927.2	927.2	3,177.3	3,177.3				
Repairs and Maintenance	1.0	1.0	30.2	30.2				
Utilities	-	-	3.6	3.6				
Fuel	0.0	0.0	26.2	26.2				
Other Use of Goods and Services	19.8	19.8	937.7	937.7				
o/w Tools and materials (< 50,000)	-	-	0.0	0.0				
o/w Other Expenses	-	-	240.6	240.6				
o/w Advances and Return of Expenditure	19.8	19.8	677.2	677.2				
<b>Subsides, Grants, Social Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210.4</b>	<b>210.4</b>		<b>#DIV/0!</b>
<b>ACQUISITION OF ASSETS</b>								
<b>Gross Acquisition of NFA</b>	<b>597.3</b>	<b>597.3</b>	<b>5,514.4</b>	<b>5,514.4</b>	<b>87,651.7</b>	<b>87,631.9</b>	<b>6%</b>	<b>823%</b>
<b>Net Acquisition of NFA <sup>1</sup></b>	<b>593.6</b>	<b>593.6</b>	<b>5,508.3</b>	<b>5,508.3</b>				
Sale of Land and Buildings	(3.7)	(3.7)	(6.1)	(6.1)				
Buildings and Structures	513.8	513.8	3,193.6	3,193.6				
Machinery / Equipment (>50,000)	83.6	83.6	2,303.7	2,303.7				
Valuables	-	-	-	-				
Land	-	-	-	-				
Capital Advance Payments	-	-	17.1	17.1				

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

## Expenditure by Economic Sectors

Government expenditures are channeled through some important sectors of the economy to promote economic growth. Table 11 presents comparison of sector-wise expenditures for the first quarters of FY1398 and FY1397. The sectors like Security, Governance, Education, Health, Agriculture, Social Protection, Infrastructure and Economic Governance could have the potential to move the economy forward. Looking at the expenditures, the table shows that the gross expenditure in the first quarter of 1398 is 31 percent higher than the same quarter in FY1397. The sector-wise expenditure is provided both for operating and development budget. Both Operating and development budget expenditures shows an increase of 12 percent and 424 percent compared with the last year of the same period. The execution performance of all sectors improved. Among all, Health, Education and Security sectors have the highest execution rate of 17, 15 and 11 percent respectively.

**Table 11. ANDS Expenditures**

In millions of Afghani	1397 Q1	1397 Q1 YTD	1398 Q1	1398 Q1 YTD	1398 Budget	1398 Allocated	%	% Change on 1397
<b>TOTAL GROSS EXPENDITURES</b>	<b>26,570</b>	<b>26,570</b>	<b>34,685</b>	<b>34,685</b>	<b>393,092</b>	<b>392,587</b>	<b>9%</b>	<b>31%</b>
Operating Budget	25,349	25,349	28,287	28,287	261,908	261,433	11%	12%
Development Budget	1,221	1,221	6,398	6,398	17,641	16,837	38%	424%
<b>Security</b>	<b>16,239</b>	<b>16,239</b>	<b>16,569</b>	<b>16,569</b>	<b>157,764</b>	<b>157,570</b>	<b>11%</b>	<b>2%</b>
Operating Budget	16,238	16,238	16,561	16,561	155,534	155,341	11%	2%
Development Budget	1	1	8	8	2,229	1,446	1%	478%
<b>Governance</b>	<b>1,407</b>	<b>1,407</b>	<b>1,720</b>	<b>1,720</b>	<b>44,172</b>	<b>43,969</b>	<b>4%</b>	<b>22%</b>
Operating Budget	1,407	1,407	1,679	1,679	28,760	28,557	6%	19%
Development Budget	0	0	41	41	15,412	15,392	0%	-
<b>Infrastructure</b>	<b>935</b>	<b>935</b>	<b>2,755</b>	<b>2,755</b>	<b>63,014</b>	<b>62,995</b>	<b>4%</b>	<b>195%</b>
Operating Budget	274	274	303	303	4,693	4,688	6%	11%
Development Budget	661	661	2,451	2,451	0	0	#DIV/0!	271%
<b>Education</b>	<b>5,850</b>	<b>5,850</b>	<b>7,726</b>	<b>7,726</b>	<b>51,295</b>	<b>51,254</b>	<b>15%</b>	<b>32%</b>
Operating Budget	5,811	5,811	7,496	7,496	43,565	43,524	17%	29%
Development Budget	39	39	230	230	0	0	#DIV/0!	495%
<b>Health</b>	<b>618</b>	<b>618</b>	<b>2,872</b>	<b>2,872</b>	<b>16,886</b>	<b>16,874</b>	<b>17%</b>	<b>364%</b>
Operating Budget	563	563	625	625	4,012	4,001	16%	11%
Development Budget	56	56	2,247	2,247	0	0	#DIV/0!	3932%

<b>Agriculture</b>	<b>501</b>	<b>501</b>	<b>1,156</b>	<b>1,156</b>	<b>31,141</b>	<b>31,141</b>	<b>4%</b>	<b>131%</b>
Operating Budget	192	192	214	214	2,701	2,701	8%	11%
Development Budget	308	308	942	942	0	0	#DIV/0!	205%
<b>Social Protection</b>	<b>106</b>	<b>106</b>	<b>140</b>	<b>140</b>	<b>11,151</b>	<b>11,130</b>	<b>1%</b>	<b>33%</b>
Operating Budget	103	103	123	123	10,255	10,251	1%	19%
Development Budget	3	3	18	18	0	0	#DIV/0!	571%
<b>Economic Governance</b>	<b>915</b>	<b>915</b>	<b>1,747</b>	<b>1,747</b>	<b>17,671</b>	<b>17,653</b>	<b>10%</b>	<b>91%</b>
Operating Budget	762	762	1,286	1,286	12,388	12,370	10%	69%
Development Budget	153	153	461	461	0	0	#DIV/0!	200%
<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	-	-

## Expenditure Summary by Inputs

Table 12 presents expenditure based on major code level. Total government budget for the FY1399 is 397.1 billion, and expenditures in the first quarter were 149.8 billion. The highest spending of 20 percent was incurred on wages and salaries, while the lowest spending was on social transfers with 5 percent. Spending rate almost in all expenditure codes had increased as compared to the same quarter in FY1397.

**Table 12. Expenditure Summary by Input**

In millions of Afghanis	1397	1397	1398	1398	1398	1398	% Growth	%
	Q1	Q1 YTD	Budget	Allocated	Q1	Q1 YTD	on 1397	Budget.
<b>TOTAL GROSS EXPENDITURES</b>	<b>39,704.2</b>	<b>39,704.2</b>	<b>397,101.7</b>	<b>396,577.8</b>	<b>51,814.7</b>	<b>51,814.7</b>	31%	<b>13%</b>
<b>Operating Budget</b>	<b>38,154.2</b>	<b>38,154.2</b>	<b>268,667.2</b>		<b>42,392.0</b>	<b>42,082.4</b>	11%	<b>16%</b>
<b>Development Budget</b>	<b>1,549.9</b>	<b>1,549.9</b>	<b>128,434.5</b>		<b>9,732.3</b>	<b>9,732.3</b>	528%	<b>8%</b>
Discretionary Budget	487.1	487.1			5,024.1	5,024.1	931%	
Non-discretionary Budget	1,062.8	1,062.8			4,708.2	4,708.2	343%	
<b>TOTAL NET EXPENDITURES</b>	<b>39,700.4</b>	<b>39,700.4</b>			<b>51,808.7</b>	<b>51,808.7</b>	30%	
<b>RECURRENT EXPENDITURES</b>	<b>39,046.7</b>	<b>39,046.7</b>			<b>46,239.8</b>	<b>46,239.8</b>	18%	
<b>Compensation of Employees</b>	<b>33,994.2</b>	<b>33,994.2</b>	<b>189,661.2</b>	<b>189,328.9</b>	<b>37,407.1</b>	<b>37,407.1</b>	10%	<b>20%</b>

Wages and Salaries	33,478.9	33,478.9			36,146.8	36,146.8	8%	
Social Benefits	564.5	564.5			1,328.2	1,328.2	135%	
Other Compensation	(49.3)	(49.3)			(67.8)	(67.8)		
<b>Use of Goods and Services</b>	<b>3,373.5</b>	<b>3,373.5</b>	<b>91,766.8</b>	<b>91,619.2</b>	<b>7,777.7</b>	<b>7,777.7</b>	131%	<b>8%</b>
Travel	246.4	246.4			430.5	430.5	75%	
Food	62.5	62.5			347.8	347.8	456%	
Contracted Services	1,134.3	1,134.3			3,550.3	3,550.3	213%	
Repairs and Maintenance	155.6	155.6			294.9	294.9	90%	
Utilities	647.7	647.7			342.1	342.1	-47%	
Fuel	687.2	687.2			1,099.1	1,099.1	60%	
Tools and Materials	150.4	150.4			226.2	226.2	50%	
Other Use of Goods and Services	289.4	289.4			1,486.9	1,486.9	414%	
<b>Interest</b>	<b>240.6</b>	<b>240.6</b>	<b>1,083.3</b>	<b>1,083.3</b>	<b>125.5</b>	<b>125.5</b>	-48%	<b>12%</b>
<b>Social Transfers</b>	<b>1,438.3</b>	<b>1,438.3</b>	<b>19,490.5</b>	<b>19,490.5</b>	<b>929.5</b>	<b>929.5</b>	-35%	<b>5%</b>
Subsidies	-	-			175.0	175.0	-	
Grants	23.9	23.9			20.7	20.7	-13%	
<i>Foreign Grants</i>	23.9	23.9			20.7	20.7		
<i>Current Grants</i>	-	-			-	-		
Social Security	1,414.5	1,414.5			505.8	505.8	-64%	
Other Social Transfers <sup>1</sup>	(0.0)	(0.0)			228.0	228.0		
<b>ACQUISITION OF ASSETS</b>								
<b>Gross Acquisition of NFA</b>	<b>657.5</b>	<b>657.5</b>	<b>95,099.9</b>	<b>95,055.9</b>	<b>5,575.0</b>	<b>5,575.0</b>	748%	<b>6%</b>
<b>Net Acquisition of NFA <sup>2</sup></b>	<b>653.8</b>	<b>653.8</b>			<b>5,568.9</b>	<b>5,568.9</b>	752%	
Sale of Land and Buildings <sup>3</sup>	(3.7)	(3.7)			(6.1)	(6.1)	62%	
Buildings and Structures	513.8	513.8			3,199.9	3,199.9	523%	
Machinery / Equipment	116.8	116.8			2,335.9	2,335.9	1899%	
Valuables	-	-			-	-	-	
Land	26.9	26.9			15.0	15.0	-44%	
Capital Advance Payments	-	-			24.2	24.2	-	

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

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

3/ Negative as this represents a revenue line

## Debt

Debt to GDP ratio remained low because of the availability of foreign and aid concessional loans. Below table presents that overall external debt increased by 1.4 percent in the debt stock between 4<sup>th</sup> quarter of 1397 and 1st quarter of 1398. However, the change as compared to the same period in 1397 is 8 percent. The debt stock of Afghanistan is projected to increase in the medium term, and it will gradually replace the grants and donations because the government of Afghanistan will officially start borrowing from the International Financial Institutions on a larger scale for financing the public infrastructure.

The external debt increased by 8 percent to Afs 161,246 million compared to the same quarter in 1397. International organizations such as ADB, and the WB, and the Russian Federation and the Saudi Fund, continue to be the largest lenders for the country.

**Table 13: Government Debt Stock**

In Million Afs	1397	1397	1398	% Change	
	Q1	Q4	Q1	YoY	QoQ
<b>EXTERNAL</b>	<b>149,153</b>	<b>159,092</b>	<b>161,246</b>	8%	1.4%
<b>International Organizations</b>	<b>79,793</b>	<b>84,169</b>	<b>85,294</b>	7%	1.3%
IMF	4,962	5,162	5,681	10%	-
World Bank	25,705	26,263	26,417	1%	-
Islamic Development Bank	3,304	3,422	3,794	15%	10.9%
Asian Development Bank	45,705	49,196	49,274	8%	0.2%
Others	116	126.3	127.1	9%	0.6%
<b>Foreign Governments</b>	<b>69,360</b>	<b>74,923</b>	<b>75,952</b>	10%	1.4%
Russian Federation	62,076	67,324	67,777	9%	0.7%
Saudi Fund	4,495	4,547	5,069	13%	11.5%
Others	2,790	3,051	3,106	11%	1.8%
<b>DOMESTIC</b>	<b>15,070</b>	<b>7,170</b>	<b>7,170</b>	-52%	0.0%
<b>Bonds (Non-Tradable)</b>	15,070	7,170	7,170	-52%	0.0%
<b>Commercial Banks</b>	0%	0%	0%	-	-
<b>TOTAL CENTRAL GOVERNMENT DEBT</b>	<b>164,223</b>	<b>166,262</b>	<b>168,416</b>	3%	1.3%

## Fiscal Sustainability

Ensuring fiscal sustainability has become an essential topic and a key goal of the Ministry of Finance over the past one decade. However, due to huge expenditure pressures and lower revenue growth as a percent of GDP, there has been difficulty in achieving a self-sustaining level of expenditure. The government has aimed to bring in more on-budget financing and to ensure that domestic revenue should cover operating expenditure and gradually take over the development budget as well.

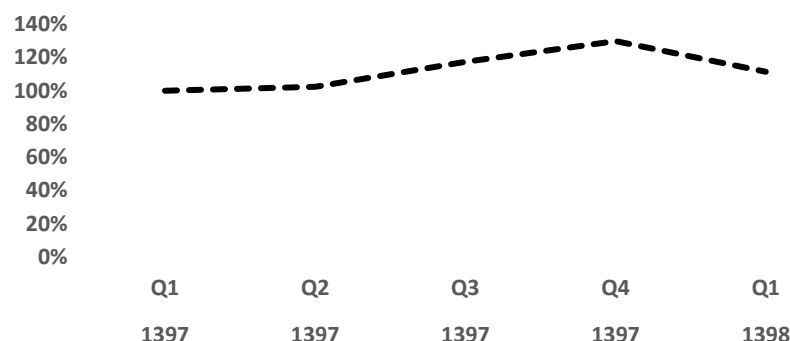
Table 14 shows the fiscal sustainability indicators. Compared to the first quarter of 1397, the share of domestic revenue in total revenue collection increased substantially from 58 percent to 78 percent. Whereas, the share of grants in total revenue decreased by 20 percent. The government aims to finance its operating expenses from domestic sources. In this quarter, operating expenditures to domestic revenue ratio declined by 33 percent compared to the fourth quarter of 1397. Similarly, it declined by only 2 percent compared to the first quarter of the last year. In the first quarter of the 1398, government financed 72 percent of salaries, which is 34 percent higher than the fourth quarter of 1397 while 13 percent less than the same period of last year.

**Table 14. Fiscal Sustainability**

	1397	1397	1397	1397	1398
	Q1	Q2	Q3	Q4	Q1
Domestic Revenue/Total	58%	53%	62%	70%	78%
Customs Revenue/Total	13%	11%	12%	11%	16%
Grants/Total	42%	47%	38%	30%	22%
Op. Spending/Dom. Rev.	101%	173%	132%	143%	99%
Salaries/Total Expenditure	85%	48%	47%	38%	72%
Interest/Expenditure	1.0%	0.5%	0.5%	0.4%	0.8%
Financing/Expenditure	81.5%	-12.1%	8.8%	-13.7%	20.8%

The overall indicator shows a slight increase in the second quarter of 1397, but declined in the start of the 1<sup>st</sup> quarter of 1398. The future course of fiscal sustainability depends on strong and stable macroeconomic framework. The mobilization of domestic revenue through changes in the tax policy and tax administration is the preferred policy response for the Afghan government to sustain the fiscal sustainability. Cutting unnecessary expenditures on the operating side in the new budget document is an important step towards the efficient allocation of public finance. A fall in the indicator suggests a worsening of sustainability.

Figure 3: Fiscal Sustainability Ratio



## Fiscal Balance

Table 15 shows that the government financing consists of domestic grants, domestic revenue, borrowing and sale of assets. Revenue including grants declined by 13 percent compared to the same quarter in 1397. Similarly interest payment decreased by 48 percent, while recurrent expenditure increased by 18 percent respectively. In the first quarter, government run deficit of 51 percent in operating balances. Net acquisition of financial assets decreased by 24 percent. Similarly, the gap between lending and borrowing, financing and net acquisition of financial liabilities decreased by 67 percent, 66 percent and 524 percent respectively.

**Table 15: Summary Transactions Affecting Net Worth**

In millions of Afghanis	1397 Q1	1397 Q1 YTD	1398 Q1	1398 Q1 YTD	% Change on 1397
<b>TRANSACTIONS AFFECTING NET WORTH</b>					
Revenues including Grants	72,370	72,370	62,683	62,683	-13%
Expenditures (Recurrent)	39,047	39,047	46,240	46,240	18%
Interest	241	241	125	125	-48%
<b>Net Operating Balance</b>	<b>33,324</b>	<b>33,324</b>	<b>16,443</b>	<b>16,443</b>	<b>-51%</b>
<b>Primary Operating Balance</b>	<b>33,564</b>	<b>33,564</b>	<b>16,569</b>	<b>16,569</b>	<b>-51%</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS</b>					
Net Acquisition of Nonfinancial Assets	654	654	5,569	5,569	752%
<b>Net Lending-Borrowing</b>	<b>32,670</b>	<b>32,670</b>	<b>10,874</b>	<b>10,874</b>	<b>-67%</b>

<b>Financing</b>	<b>-26,162</b>	<b>-26,162</b>	<b>-8,770</b>	<b>-8,770</b>	<b>-66%</b>
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES</b>					
Net Acquisition of Financial Assets	-23,916	-23,916	-18,282	-18,282	-24%
Net Acquisition of Financial Liabilities	-2,245	-2,245	9,511	9,511	-524%
<b>RETAINED EARNINGS</b>					
<b>Discrepancies</b>	<b>6,508</b>	<b>6,508</b>	<b>2,104</b>	<b>2,104</b>	<b>-68%</b>

Table 16 presents the transactions in non-financial assets or property market. In the first quarter of 1398, total purchase of non-financial assets has increased highly by 752 percent compared to the same period in 1397. The large portion of expenditures on capital was on the acquisition of machinery and equipment. Similarly purchase of land and buildings also increased significantly compared with same period of last year.

**Table 16. Transactions in Non-Financial Assets**

In millions of Afghanis	1397 Q1	1397 Q1 YTD	1398 Q1	1398 Q1 YTD	% Change on 1397
<b>NET ACQUISITION OF NONFINANCIAL ASSETS</b>	<b>654</b>	<b>654</b>	<b>5,569</b>	<b>5,569</b>	<b>752%</b>
Land and Buildings	537	537	3,209	3,209	<b>498%</b>
Purchase of Land and Buildings	541	541	3,215	3,215	<b>495%</b>
Buildings and Structures	514	514	3,200	3,200	<b>523%</b>
Land	27	27	15	15	<b>-44%</b>
Sale of Land and Buildings	-4	-4	-6	-6	<b>62%</b>
Sale of State-Owned Enterprises	0	0	0	0	-
Machinery and Equipment (>50,000)	117	117	2,336	2,336	<b>1899%</b>
Valuables	0	0	0	0	-
Other Acquisitions	0	0	24	24	-
Capital Advance Payments	0	0	24	24	-

## Financial Assets and Liabilities

The overall transactions in financial assets and liabilities continued to decrease by 66 percent in the first quarter of 1398 as compared to same quarter in 1397. This reflects a weak demand for money in financial market. Table 17 indicates that almost all indicators have been negatively



affected in the first quarter of 1398 with the exception of provincial expenditure assets which increased by 17 percent as compared to the same quarter in previous year. Account payable, suppliers, and currency and deposits have also been negatively affected in the first quarter of FY1398.

**Table 17: Transactions in Financial Assets and Liabilities**

In millions of Afghanis	1397	1397	1398	1398	% Change
	Q1	Q1 YTD	Q1	Q1 YTD	on 1397
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES</b>	<b>-26,162</b>	<b>-26,162</b>	<b>-8,770</b>	<b>-8,770</b>	-66%
<b>TOTAL FINANCING</b>					-
<b>Net Acquisition of Financial Assets</b>	<b>-23,916</b>	<b>-23,916</b>	<b>-18,282</b>	<b>-18,282</b>	-24%
<i>Domestic</i>	<b>-23,916</b>	<b>-23,916</b>	<b>-18,282</b>	<b>-18,282</b>	-24%
Currency and Deposits	-16,395	-16,395	-11,919	-11,919	-27%
Treasury Single Account	-16,395	-16,395	-11,919	-11,919	-27%
Provincial Revenue Accounts	0	0	0	0	-100%
Donor Accounts	0	0	0	0	-
Other Deposit Accounts	0	0	0	0	-
Loans	0	0	0	0	-
Loans	0	0	0	0	-
Advances	0	0	0	0	-
Other Accounts Receivable	-3,009	-3,009	-1,088	-1,088	-64%
Clearing Accounts	0	0	0	0	-
Other Current Assets	-3,009	-3,009	-1,088	-1,088	-64%
Other Assets	-4,512	-4,512	-5,274	-5,274	17%
Provincial Expenditure Accounts	-4,512	-4,512	-5,274	-5,274	17%
Other	0	0	0	0	-
<i>Foreign</i>					-
					-
<b>Net Acquisition of Financial Liabilities</b>	<b>-2,245</b>	<b>-2,245</b>	<b>9,511</b>	<b>9,511</b>	-524%
<i>Domestic</i>	<b>-2,060</b>	<b>-2,060</b>	<b>9,710</b>	<b>9,710</b>	-571%
Accounts Payable	187	187	-191	-191	-202%
Accounts Payable - Suppliers	167	167	-79	-79	-148%
Accounts Payable – Other	20	20	-112	-112	-657%
Pension Liabilities	114	114	7	7	-94%

Other Payables	0	0	0	0	-
Other Liabilities	-2,361	-2,361	9,895	9,895	-519%
<b>Foreign</b>	<b>-186</b>	<b>-186</b>	<b>-199</b>	<b>-199</b>	<b>7%</b>
Foreign Currency	0	0	0	0	-
Loans	-170	-170	-206	-206	22%
Currency Gain/Loss	-16	-16	7	7	-145%

### Afghanistan Self-reliance Accelerators Package (ASAP)

The Government of Afghanistan introduced a self-reliance accelerators package to address the challenges of increasing poverty and respond to adverse economic shocks by creating employment opportunities through designing and implementing labor intensive programs in different sectors of the economy in order to distribute economic gains amongst the population particularly the bottom poor and to realize fiscal self-dependency and to spur economic growth across the country.

The Government has therefore identified and prioritized development projects in different sectors as means to reach its aims in addition to the current development budget. The package either aims to increase allocations to the existing programs to expand their scope or allocate funds to other new viable programs through which the aforementioned objectives are realized.

The projects are selected based on commercial and economic viabilities to aim expediting realization of government self-reliance agenda, deliver efficient public services, and distribute economic gains amongst the wide majority of the population. The financing options will mainly be through borrowing either on concessional or non-concessional basis but these options will further emerge specifically when consultation with the donors, development funds, and the financial institution starts. In addition, private sector capital and mobilization of PPP financing will be considered for certain projects that are fit for those arrangements.

Under the IMF Extended Credit Facility (ECF) for Afghanistan, the Government of Afghanistan can only borrow concessional loans for specific development projects subject to approval of the IMF. In general, the IMF and the World Bank strongly discourage non-concessional borrowing for a country like Afghanistan, which faces high risk of debt distress and suffers from weak debt management capacity.

Keeping these in mind, this package intends to strategize financing some of the most commercially and economically feasible projects in sectors of agriculture and irrigation, urban development and housing, and electricity transmission and distribution. The package, therefore, focuses on the two main areas of physical infrastructure, and agricultural and rural development. This whole package will require an investment of \$ 8,704.5 million. Around 66% of the investment is devoted to agriculture and irrigation, 15% to the power infrastructure, and 19% to urban housing.

Of the total investment amount, the government will invest \$ 5,850.6 million while private sector contributes \$ 2853.9 which makes 67% and 33% of the total investment package, respectively.

The package implementation period is 9 years and 80% of the government investment takes place in the initial 5 years. The successful implementation of the package will create 1,483,472 full-time equivalent jobs. The government revenue generated by the whole investment package is projected, on average, to be \$ 948.9 million per year during the first 10 years. While after 10 years, the revenue generated by package could reach, on average, to \$ 1,881.4 million per year until 2050. Overall the package is expected to lead to a 4.55% increase in GDP each year over the first five years of implementation. Importantly, the projects within the Package are designed to enable long-term economic growth opportunities. The main sources of the revenue are receipts and corporate taxes, export duties, profits and rents from the properties.

### 1. Agriculture and Irrigation

To realize the objectives of the growth strategy, a total of six highly feasible irrigation expansion and rehabilitation projects and three agriculture development projects are selected to be part of the fiscal accelerators' package in different region of the country.

The agriculture investment package amounts to \$ 5,750.8 million of which almost 60% will be undertaken by the government and the rest will be borne by the farmers and entrepreneurs who mainly invest on the farm-level.

The agriculture package implementation period is 9 years (2020-2028) and almost 66% of the total investment takes place in the initial 5 years. Upon successful completion, these projects have the potential of irrigating 1,237,879 hectares of agricultural land. The investment package will contribute, on average, 2.65 % to the GDP growth each year during the next five years.

### 2. Electricity Transmission and Distribution

To support the growth agenda of the government, Da Afghanistan Breshna Sherkat (DABS) aims to invest \$ 1,289.5 million over a five-year period from 2020 to 2024 covering 27 provinces. This investment covers three types of the DABS projects, namely transmission lines, substations, and distribution networks. The investment package include 32 transmission lines sub-projects, 34 Substations sub-projects, and 68 distribution networks sub-projects.

This investment is front-loaded with 76% taking place during the initial 3 years. Upon completion, these projects have the potential of adding 485.5 Megawatt (MW) per hour electricity to the national grid. This investment package will add, on average, 0.9% to GDP each year during the next five years. As result of the successful implementation of projects, 109,641 new connections will be added to national grid and 598,500 people will benefit from electrification. New connections include 85,500 residential, 23,940 commercial, and 211 industrial customers.

### 3. Urban Development and Housing

The Ministry of Urban Development and Land (MUDL) intends to invest \$ 1,664.2 million over a five-year period by undertaking 17 projects in major provinces to develop residential, commercial, and industrial properties. The investment package covers two types of projects, namely Projects

with Rental Return and Projects with Sales Return. The former includes business centers and will be leased to the potential entrepreneurs while the later comprises residential, commercial, and industrial properties that are sold to prospective investors.

This investment is front-loaded with 60% happening during the initial two years. These projects will be financed using the combination of debt, equity and investors' prepayments. The land cost will be borne by the MUDL and this is included as equity. MUDL will borrow \$ 940.8 million to finance the projects during the initial three years. Of this amount \$ 226.8 million will be used for rental projects and \$ 714.0 million will be utilized for non-rental projects. The remaining investment will be sourced from investors as prepayments. Almost \$ 186.1 million will come as prepayments annually during the last three years of the project.

Upon completion, these projects will provide 299,000 square-meters (SQMs) rentable area and 11,230,284 SQMs area that will be put up for sale. The investment package will add, on average, 1% to GDP each year during the next five years.

Overall, the Afghanistan Self-Reliance Accelerator Package is designed to accelerate Afghanistan towards economic self-reliance. The projects within the package have been carefully designed and selected to improve economic development, improve living standards, provide jobs and promote peace. These projects will, in turn, lay the foundation for future opportunities for growth.

## Annexure

Table 18. Detailed Operating Expenditure

In millions of Afghanis	Total Operating Expenditures					Wages		G+S		NFA		Others	
	1397 Q1 YTD	1398	% Change	1398 Budget	% Budget	1397 Q1 YTD	1398 Q1 YTD	1397 Q1 YTD	1398 Q1 YTD	1397 Q1 YTD	1398 Q1 YTD	1397 Q1 YTD	1398 Q1 YTD
<b>TOTAL</b>	<b>25,349.2</b>	<b>28,287.0</b>	<b>11.6%</b>	<b>261,908</b>	<b>11%</b>	<b>23,476.0</b>	<b>25,217.6</b>	<b>1,581.4</b>	<b>2,563.8</b>	<b>50.6</b>	<b>40.7</b>	<b>241.2</b>	<b>464.9</b>
<b>Total Security</b>	<b>16,237.8</b>	<b>16,561.5</b>	<b>2.0%</b>	<b>155,534</b>	<b>11%</b>	<b>15,161.7</b>	<b>15,026.8</b>	<b>1,046.7</b>	<b>1,507.8</b>	<b>29.4</b>	<b>26.9</b>	<b>0.0</b>	<b>(0.0)</b>
Ministry of Interior	-	-	-	54,598		-	-	-	-	-	-	-	-
Ministry of Defence	10,465.1	9,913.5	-5.3%	73,426		10,457.4	9,721.5	7.7	189.8	-	2.2	0.0	(0.0)
Ministry of Foreign Affairs	1,069.7	1,279.8	19.6%	6,087		725.8	873.7	343.9	405.4	-	0.6	0.0	(0.0)
National Security Council	189.4	223.1	17.8%	986		172.1	207.4	17.3	15.6	-	-	0.0	(0.0)
Presidential Protective Service	347.4	430.7	24.0%	2,112		340.2	396.4	7.2	33.9	-	0.4	0.0	(0.0)
General Directorate of National Security	4,166.2	4,714.4	13.2%	18,325		3,466.2	3,827.7	670.6	863.1	29.4	23.7	(0.0)	(0.0)
<b>Total Governance, Rule of Law and Human Rights</b>	<b>1,406.7</b>	<b>1,679.1</b>	<b>19.4%</b>	<b>28,760</b>	<b>6%</b>	<b>1,181.7</b>	<b>1,269.2</b>	<b>224.8</b>	<b>409.3</b>	<b>0.1</b>	<b>0.6</b>	<b>0.0</b>	<b>0.0</b>
President's Office	-	-	-	4,274		-	-	-	-	-	-	-	-
National Assembly Meshanro Jirga	-	-	-	544		-	-	-	-	-	-	-	-
National Assembly Wolesi Jirga	-	-	-	1,678		-	-	-	-	-	-	-	-
Supreme Court	827.4	859.7	3.9%	3,739		807.5	837.8	19.8	21.3	0.1	0.6	0.0	0.0
Ministry of Justice	-	-	-	840		-	-	-	-	-	-	-	-
Administrative Affairs	-	-	-	7,181		-	-	-	-	-	-	-	-
Ministry of State and Parliamentary Affairs	-	-	-	175		-	-	-	-	-	-	-	-
Ministry of Haj and Religious Affairs	-	-	-	1,352		-	-	-	-	-	-	-	-
Attorney General	-	-	-	2,806		-	-	-	-	-	-	-	-
Election Commission	-	-	-	789		-	-	-	-	-	-	-	-
IARCSC	-	-	-	574		-	-	-	-	-	-	-	-
Independent Commission for Overseeing the Implementation of Cons	12.4	14.5	16.4%	78		11.2	12.2	1.2	2.3	-	-	0.0	(0.0)
The High office of Oversight and Anti-Corruption	-	-	-	0		-	-	-	-	-	-	-	-
Independent Directorate of Local Governance	546.6	792.5	45.0%	4,307		346.9	418.4	199.7	374.1	-	-	(0.0)	-
Afghanistan Independent Human Rights Commission	-	6.8	-	41		-	-	-	6.8	-	-	-	-
Independent Electoral Complaints Commission	20.1	5.6	-72.0%	383		16.1	0.8	4.1	4.8	-	-	(0.0)	0.0

<b>Total Infrastructure and Natural Resources</b>	<b>274.2</b>	<b>303.4</b>	<b>10.6%</b>	<b>4,693</b>	<b>6%</b>	<b>228.3</b>	<b>247.5</b>	<b>25.0</b>	<b>43.3</b>	<b>20.9</b>	<b>12.6</b>	-	<b>(0.0)</b>
Ministry of Public Works	95.7	107.4	12.2%	1,076		89.3	85.9	6.5	9.2	-	12.2	0.0	-
Ministry of Transport and Aviation	-	-	-	297		-	-	-	-	-	-	-	-
Ministry of Communication	-	-	-	643		-	-	-	-	-	-	-	-
Ministry of Energy and Water	138.9	144.9	4.3%	762		104.1	116.1	13.8	28.4	20.9	0.4	-	(0.0)
Water Supply and Canalization Corporation	-	-	-	0		-	-	-	-	-	-	-	-
Da Brishna Shirkat	-	-	-	0		-	-	-	-	-	-	-	-
Ministry of Urban Development	-	-	-	404		-	-	-	-	-	-	-	-
Civil Aviation Authority	39.6	51.1	29.1%	360		34.9	45.4	4.7	5.7	-	-	(0.0)	(0.0)
Independent Board of new Kabul	-	-	-	225		-	-	-	-	-	-	-	-
Ministry of Mines and Industries	-	-	-	639		-	-	-	-	-	-	-	-
Geodesy and Cartography Office	-	-	-	0		-	-	-	-	-	-	-	-
Directorate of Environment	-	-	-	240		-	-	-	-	-	-	-	-
Afghanistan High Atomic Energy Commission	-	-	-	49		-	-	-	-	-	-	-	-
Municipalities	-	-	-	0		-	-	-	-	-	-	-	-
<b>Total Education</b>	<b>5,811.1</b>	<b>7,496.3</b>	<b>29.0%</b>	<b>43,565</b>	<b>17%</b>	<b>5,746.9</b>	<b>7,271.5</b>	<b>64.0</b>	<b>224.8</b>	<b>0.1</b>	-	<b>(0.0)</b>	<b>(0.0)</b>
Ministry of Education	4,806.4	6,326.4	31.6%	36,300		4,779.7	6,229.0	26.8	97.4	-	-	(0.0)	(0.0)
Ministry of Higher Education	850.0	977.0	14.9%	5,596		825.5	881.7	24.5	95.3	-	-	(0.0)	0.0
Ministry of Information and Culture	84.9	99.6	17.3%	634		77.4	88.6	7.5	10.9	-	-	0.0	-
Science Academy	-	-	-	253		-	-	-	-	-	-	-	-
National Olympic Committee	-	-	-	282		-	-	-	-	-	-	-	-
Cricket Board	-	-	-	0		-	-	-	-	-	-	-	-
Afghanistan football federation	-	-	-	0		-	-	-	-	-	-	-	-
Radio and television of Afghanistan	69.8	93.4	33.8%	500		64.4	72.2	5.3	21.2	0.1	-	0.0	0.0
<b>Total Health</b>	<b>562.6</b>	<b>624.9</b>	<b>11.1%</b>	<b>4,012</b>	<b>16%</b>	<b>482.0</b>	<b>551.2</b>	<b>80.6</b>	<b>73.1</b>	-	<b>0.6</b>	<b>(0.0)</b>	<b>0.0</b>
Ministry of Public Health	562.6	624.9	11.1%	4,012		482.0	551.2	80.6	73.1	-	0.6	(0.0)	0.0
<b>Total Agriculture and Rural Development</b>	<b>192.2</b>	<b>213.5</b>	<b>11.1%</b>	<b>2,701</b>	<b>8%</b>	<b>161.9</b>	<b>177.8</b>	<b>30.3</b>	<b>35.7</b>	-	-	<b>(0.0)</b>	<b>0.0</b>
Ministry of Agriculture	-	-	-	1,389		-	-	-	-	-	-	-	-
Ministry of Counter Narcotics	34.7	37.0	6.7%	232		31.6	30.9	3.1	6.2	-	-	0.0	0.0
Ministry of Rural Rehabilitation and Development	88.4	90.3	2.2%	517		70.4	71.6	18.0	18.7	-	-	(0.0)	-
Afghanistan Independent Land Authority	69.1	86.2	24.6%	563		60.0	75.4	9.2	10.8	-	-	0.0	0.0
<b>Total Social Protection</b>	<b>102.9</b>	<b>122.7</b>	<b>19.2%</b>	<b>10,255</b>	<b>1%</b>	<b>92.4</b>	<b>103.3</b>	<b>10.5</b>	<b>19.4</b>	-	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Ministry of Frontiers and Tribal Affairs	49.2	61.8	25.7%	519		45.2	51.1	4.0	10.8	-	-	(0.0)	(0.0)

Ministry of Martyrs, Disabled and Social Affairs	-	-	-	8,413	-	-	-	-	-	-	-	-	
Ministry of Refugees and Repatriates	-	-	-	363	-	-	-	-	-	-	-	-	
Ministry of Women Affairs	37.2	38.6	3.9%	230	32.1	34.4	5.1	4.3	-	-	0.0	0.0	
Office of Disaster Preparedness	-	-	-	581	-	-	-	-	-	-	-	-	
Directorate of Kochis	16.5	22.2	34.8%	149	15.0	17.8	1.5	4.4	-	0.0	0.0	0.0	
<b>Total Economic Gov. and Private Sector Devel't</b>	<b>761.7</b>	<b>1,285.6</b>	<b>68.8%</b>	<b>12,388</b>	<b>10%</b>	<b>421.0</b>	<b>570.3</b>	<b>99.4</b>	<b>250.3</b>	<b>0.0</b>	-	<b>241.2</b>	<b>464.9</b>
Ministry of Finance	700.8	1,217.1	73.7%	11,030		372.9	514.4	86.7	237.7	-	-	241.2	464.9
Ministry of Commerce	-	-	-	560	-	-	-	-	-	-	-	-	-
Ministry of Economy	46.6	56.4	21.0%	326		36.5	44.6	10.1	11.7	-	-	(0.0)	-
Control and Audit Office	-	-	-	175	-	-	-	-	-	-	-	-	-
Central Statistics Office	-	-	-	207	-	-	-	-	-	-	-	-	-
Micro Finance Investment Support Facility for Afghanistan	-	-	-	0	-	-	-	-	-	-	-	-	-
Afghanistan National Standard Authority	14.3	12.1	-15.0%	90		11.6	11.2	2.7	0.9	0.0	-	-	0.0
<b>Total Unclassified</b>	-	-	-	<b>0</b>	-	-	-	-	-	-	-	-	-
Unallocated Reserves	-	-	-	0	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	0	-	-	-	-	-	-	-	-	-

1/ Interest, and Subsidies and Transfers

**Table 19. Revenue from All Province**

In millions of Afghanis	1397 Q1	1397 Q1 YTD	1398 Est. Target	1398 Q1	1398 Q1 YTD	% Target	% Change on 1397
<b>REVENUES exc. grants</b>	<b>37,977.3</b>	<b>37,973.5</b>	<b>188,031.0</b>	<b>43,036.8</b>	<b>43,042.9</b>	<b>23%</b>	<b>13%</b>
Badakhshan	0	0	0	177	177	-	-
Badghis	80	80	398	90	90	23%	12%
Baghlan	40	40	198	36	36	18%	-10%
Balkh	111	111	549	114	114	21%	3%
Bamyan	3,801	3,801	18,823	3,220	3,220	17%	-15%
Central Ministries	101	97	481	47	53	11%	-45%
Dikondy	15,464	15,464	76,573	17,895	17,895	23%	16%
Farah	23	23	115	33	33	29%	44%
Faryab	1,103	1,103	5,462	514	514	9%	-53%

Ghazni	970	970	4,802	1,397	1,397	29%	44%
Ghor	103	103	512	106	106	21%	2%
Helmand	35	35	173	27	27	16%	-23%
Herat	192	192	949	172	172	18%	-10%
Jawzjan	5,644	5,644	27,950	5,831	5,831	21%	3%
Kabul	102	102	503	103	103	20%	1%
Kandahar	758	758	3,751	737	737	20%	-3%
Kapisa	1,993	1,993	9,870	3,357	3,357	34%	68%
Khost	46	46	228	33	33	14%	-29%
Kunar	106	106	523	428	428	82%	305%
Kunduz	59	59	294	60	60	20%	1%
Laghman	309	309	1,531	367	367	24%	19%
Logar	74	74	366	62	62	17%	-16%
Nangarhar	28	28	137	24	24	18%	-13%
Nimroz	3,923	3,923	19,426	4,649	4,649	24%	18%
Nuristan	2,095	2,095	10,373	2,254	2,254	22%	8%
Offshore Payments	3	3	16	16	16	99%	389%
Paktika	0	0	0	0	0	-	-
Paktiya	75	75	370	360	360	97%	382%
Pangsher	340	340	1,686	497	497	29%	46%
Parwan	31	31	153	23	23	15%	-25%
Samangan	81	81	399	108	108	27%	33%
Saripul	56	56	275	62	62	22%	11%
Takhar	50	50	246	47	47	19%	-6%
Uruzgan	116	116	576	114	114	20%	-2%
Wardak	18	18	90	23	23	25%	25%
Zabul	47	47	231	55	55	24%	17%

Table 20a. Programs Expenditure

In millions of Afghanis	OPERATING BUDGET 1398				DEVELOPMENT BUDGET 1398				TOTAL BUDGET 1398			
	Q1 YTD	Budget	Allotted	% Allot.	Q1 YTD	Budget	Allotted	% Allot.	Q1 YTD	Budget	Allotted	% Allot.
<b>Ministry of Education</b>	<b>6,326.4</b>	<b>36,299.8</b>	<b>36,299.8</b>	<b>17%</b>	<b>154.8</b>	<b>4,241.5</b>	<b>4,241.5</b>	<b>4%</b>	<b>6,481.2</b>	<b>40,541.3</b>	<b>40,541.3</b>	<b>16%</b>
General & Islamic Education	5,321.3	29,145.7	29,145.7	18%	138.7	2,034.7	2,034.7	7%	5,460.1	31,180.3	31,180.3	18%
Curriculum development & teacher training	206.9	1,691.9	1,691.9	12%	-	153.6	153.6	0%	206.9	1,845.6	1,845.6	11%



Technical and vocational training program	108.1	697.1	697.1	16%	0.3	23.2	23.2	1%	108.4	720.3	720.3	15%
Literacy and informal Education	424.9	2,978.6	2,978.6	14%	9.6	1,711.2	1,711.2	1%	434.5	4,689.8	4,689.8	9%
Education management	265.4	1,786.5	1,786.5	15%	6.2	318.8	318.8	2%	271.6	2,105.3	2,105.3	13%
Other	(0.2)	-	-	-	-	-	-	-	(0.2)	-	-	-
<b>Ministry of Agriculture, Irrigation and Livestock</b>	<b>-</b>	<b>1,388.9</b>	<b>1,388.9</b>	<b>0%</b>	<b>-</b>	<b>8,213.5</b>	<b>8,213.5</b>	<b>0%</b>	<b>-</b>	<b>9,602.4</b>	<b>9,602.4</b>	<b>0%</b>
Natural Resource Management	27.1	144.4	144.4	19%	81.1	2,532.2	2,532.2	3%	108.2	2,676.6	2,676.6	4%
Agriculture Production and Productivity	72.0	373.7	373.7	19%	217.6	3,267.4	3,267.4	7%	289.6	3,641.1	3,641.1	8%
Economic Regeneration	32.7	168.5	168.5	19%	72.4	2,329.1	2,329.1	3%	105.1	2,497.6	2,497.6	4%
Reform and Capacity Building	119.2	702.3	702.3	17%	2.1	84.8	84.8	2%	121.3	787.0	787.0	15%
Other	(251.0)			-	(373.2)	5,800.0	5,800.0	-6%	(624.2)			-
<b>Ministry of Rural Rehabilitation and Development</b>	<b>90.3</b>	<b>516.8</b>	<b>516.8</b>	<b>17%</b>	<b>917.2</b>	<b>19,611.8</b>	<b>-</b>	<b>-</b>	<b>#N/A</b>	<b>20,128.6</b>	<b>20,128.6</b>	<b>-</b>
Rural Infrastructure (RI)	-	-	-	-	581.7	6,733.8	6,733.8	9%	581.7	6,733.8	6,733.8	9%
Economic Regeneration (ER)	-	-	-	-	23.4	892.6	892.6	3%	23.4	892.6	892.6	3%
Local Governance	-	-	-	-	312.1	11,985.4	11,985.4	3%	312.1	11,985.4	11,985.4	3%
Institutional Support Program (ISP)	#N/A	-	-	-	#N/A	-	-	-	#N/A	-	-	-
Other	#N/A			-	#N/A	5,800.0	5,800.0	-	#N/A			-
<b>Ministry of Energy &amp; Water</b>	<b>144.9</b>	<b>761.6</b>	<b>761.6</b>	<b>19%</b>	<b>1,223.6</b>	<b>8,559.4</b>	<b>8,557.1</b>	<b>14%</b>	<b>1,368.5</b>	<b>9,321.0</b>	<b>9,318.7</b>	<b>15%</b>
Energy	12.7	72.9	72.9	17%	281.0	2,218.5	2,216.2	13%	293.7	2,291.4	2,289.1	13%
Water	92.1	458.2	458.2	20%	942.6	6,340.9	6,340.9	15%	1,034.7	6,799.0	6,799.0	15%
Admin & Finance	40.4	230.6	230.6	18%	-	-	-	-	40.4	230.6	230.6	18%
Other	(0.3)			-	-	5,800.0	5,800.0	0%	(0.3)			-
<b>Ministry of Finance</b>	<b>1,217.1</b>	<b>11,030.1</b>	<b>11,012.0</b>	<b>11%</b>	<b>409.9</b>	<b>3,434.7</b>	<b>3,434.7</b>	<b>12%</b>	<b>1,627.0</b>	<b>14,464.8</b>	<b>14,446.7</b>	<b>11%</b>
Public Financial Management	988.7	8,757.6	8,739.5	11%	57.0	1,585.2	1,585.2	4%	1,045.7	10,342.8	10,324.7	10%
Revenue Management	128.8	549.7	549.7	23%	39.0	437.2	437.2	9%	167.8	987.0	987.0	17%
Operation (General Administration)	320.3	1,317.5	1,317.5	24%	313.8	1,412.3	1,412.3	22%	634.1	2,729.8	2,729.8	23%
Policy Management	88.9			-	-	-	-	-	88.9	405.2	405.2	22%
Other	(309.6)			-	-	5,800.0	5,800.0	0%	(309.6)			-
<b>Ministry of Public Works</b>	<b>107.4</b>	<b>1,075.8</b>	<b>1,075.8</b>	<b>10%</b>	<b>1,227.6</b>	<b>12,518.1</b>	<b>12,516.8</b>	<b>10%</b>	<b>1,335.0</b>	<b>13,593.9</b>	<b>13,592.6</b>	<b>10%</b>
Transportation Infrastructures	10.7	62.7	62.7	17%	1,227.6	12,518.1	12,516.8	10%	1,238.3	12,580.8	12,579.6	10%
Maintenance of Transport Infrastructure	69.2	814.1	814.1	9%	-	-	-	-	69.2	814.1	814.1	9%
Admin & Finance	27.7	199.0	199.0	14%	-	-	-	-	27.7	199.0	199.0	14%

Other	(0.1)			-	-	5,800.0	5,800.0	0%	(0.1)			-
<b>Ministry of Public Health</b>	<b>624.9</b>	<b>4,011.8</b>	<b>4,000.6</b>	<b>16%</b>	<b>2,247.4</b>	<b>12,873.9</b>	<b>12,873.9</b>	<b>17%</b>	<b>2,872.3</b>	<b>16,885.7</b>	<b>16,874.5</b>	<b>17%</b>
Institutional Development and Assessment (IDA)	2.6	49.1	49.1	5%	53.2	2,344.4	2,344.4	2%	55.8	2,393.6	2,393.6	2%
Health Service Provision	267.1	1,725.2	1,725.2	15%	2,191.2	10,334.4	10,334.4	21%	2,458.3	12,059.6	12,059.6	20%
Admin	357.1	2,237.5	2,226.3	16%	3.0	195.0	195.0	2%	360.1	2,432.5	2,421.3	15%
Other	(1.9)			-	-	5,800.0	5,800.0	0%	(1.9)			-
<b>Independent Directorate of Local Governance</b>	<b>792.5</b>	<b>4,306.8</b>	<b>4,306.8</b>	<b>18%</b>	<b>40.8</b>	<b>3,249.8</b>	<b>3,249.8</b>	<b>1%</b>	<b>833.3</b>	<b>7,556.6</b>	<b>7,556.6</b>	<b>11%</b>
National Principals for Local Governance	25.2	136.9	136.9	18%	-	-	-	-	25.2	136.9	136.9	18%
Local Governance Management												
	714.1	3,557.5	3,557.5	20%	40.8	3,249.8	3,249.8	1%	754.8	6,807.3	6,807.3	11%
General Supporting Services	53.9	612.4	612.4	9%	-	-	-	-	53.9	612.4	612.4	9%
Other	(0.7)			-	-	5,800.0	5,800.0	0%	(0.7)			-
<b>Ministry of Urban Development</b>	<b>-</b>	<b>403.6</b>	<b>403.6</b>	<b>0%</b>	<b>-</b>	<b>5,513.2</b>	<b>5,503.3</b>	<b>0%</b>	<b>-</b>	<b>5,916.9</b>	<b>5,906.9</b>	<b>0%</b>
Planning & Urban Development	5.6	29.8	29.8	19%	37.2	477.0	477.0	8%	42.8	506.8	506.8	8%
Housing	4.3	25.1	25.1	17%	15.5	871.0	871.0	2%	19.8	896.1	896.1	2%
Urban Infrastructure	7.4	39.9	39.9	19%	31.5	1,853.3	1,853.3	2%	38.9	1,893.2	1,893.2	2%
Management & Operations	72.2	308.9	308.9	23%	72.0	2,312.0	2,302.0	3%	144.1	2,620.8	2,610.9	6%
Other	(89.5)			-	(156.2)			-	(245.7)			-

Table 20b. Programs Expenditure

(In millions of Afghanis)	OPERATING BUDGET 1398				DEVELOPMENT BUDGET 1398				TOTAL BUDGET 1398			
	Q1 YTD	Budget	Allocated	% Alloc.	Q1 YTD	Budget	Allocated	% Alloc.	Q1 YTD	Budget	Allocated	% Alloc.
<b>Ministry of Transport</b>	<b>0.0</b>	<b>296.6</b>	<b>296.6</b>	<b>0%</b>	<b>0.0</b>	<b>85.0</b>	<b>85.0</b>	<b>0%</b>	<b>0.0</b>	<b>381.6</b>	<b>381.6</b>	<b>0%</b>
Land Transport Services	42.4	296.6	296.6	14%	0.0	0.0	0.0	-	42.4	381.6	381.6	11%
Other	-42.4			-	0.0	0.0	0.0	-	-42.4			-
<b>Ministry of Communication and Information Technology</b>	<b>0.0</b>	<b>642.8</b>	<b>642.4</b>	<b>0%</b>	<b>0.0</b>	<b>3683.6</b>	<b>3683.6</b>	<b>0%</b>	<b>0.0</b>	<b>4326.4</b>	<b>4326.0</b>	<b>0%</b>
E - Afghanistan	22.0	161.5	161.5	14%	6.9	0.0	0.0	-	28.9	3845.1	3845.1	1%
ICT Literacy	6.5	41.4	41.4	16%	0.0	0.0	0.0	-	6.5	41.4	41.4	16%
General Administration & Management	82.4	439.9	439.5	19%	0.0	0.0	0.0	-	82.4	439.9	439.5	19%
Other	-110.9			-	-6.9	0.0	0.0	-	-117.8			-

<b>Ministry of Commerce and Industry</b>	<b>0.0</b>	<b>560.2</b>	<b>560.1</b>	<b>0%</b>	<b>0.0</b>	<b>211.1</b>	<b>211.1</b>	<b>0%</b>	<b>0.0</b>	<b>771.3</b>	<b>771.2</b>	<b>0%</b>
Private Sector and Industry Development	11.1	53.1	53.1	21%	0.5	0.0	0.0	-	11.6	142.2	142.2	8%
Trade Policy and Transit	65.2	336.3	336.3	19%	7.4	0.0	0.0	-	72.6	404.3	404.3	18%
Admin and Regulatory Services	21.0	170.8	170.8	12%	0.0	0.0	0.0	-	21.0	224.8	224.8	9%
Other	-97.3			-	-7.9	0.0	0.0	-	-105.2			-
<b>Ministry of Labour, Social Affairs, Martyrs and Disabled</b>	<b>0.0</b>	<b>8413.0</b>	<b>8413.0</b>	<b>0%</b>	<b>0.0</b>	<b>490.0</b>	<b>472.5</b>	<b>0%</b>	<b>0.0</b>	<b>8903.0</b>	<b>8885.6</b>	<b>0%</b>
Labor Support Program	12.4	59.3	59.3	21%	5.2	0.0	0.0	-	17.6	473.8	466.8	4%
Social services	98.4	396.6	396.6	25%	0.0	0.0	0.0	-	98.4	421.6	421.6	23%
Martyrs and Disabled	35.9	7123.7	7123.7	1%	0.0	0.0	0.0	-	35.9	7163.7	7163.7	1%
Administration & Finance	114.4	833.4	833.4	14%	0.0	0.0	0.0	-	114.4	843.9	833.4	14%
Other	-261.1			-	-5.2	0.0	0.0	-	-266.3			-
<b>Ministry of Defence</b>	<b>9913.5</b>	<b>73426.2</b>	<b>73426.2</b>	<b>14%</b>	<b>0.0</b>	<b>76.9</b>	<b>76.9</b>	<b>0%</b>	<b>9913.5</b>	<b>73503.1</b>	<b>73503.1</b>	<b>13%</b>
Cambat forces	9949.4	70534.2	70534.2	14%	0.0	0.0	0.0	-	9949.4	70611.0	70611.0	14%
Supportive forces	1.7	2892.1	2892.1	0%	0.0	0.0	0.0	-	1.7	2892.1	2892.1	0%
Other	-37.6			-	0.0	0.0	0.0	-	-37.6			-
<b>Ministry of Women Affairs</b>	<b>38.6</b>	<b>229.8</b>	<b>229.8</b>	<b>17%</b>	<b>0.0</b>	<b>50.8</b>	<b>50.8</b>	<b>0%</b>	<b>38.6</b>	<b>280.6</b>	<b>280.6</b>	<b>14%</b>
Women Support and Strengthening	3.3	14.4	14.4	23%	0.0	0.0	0.0	-	3.3	23.2	23.2	14%
Gender Development and policy monitoring	4.0	17.0	17.0	24%	0.0	0.0	0.0	-	4.0	59.0	59.0	7%
Administration & Finance	31.3	198.5	198.5	16%	0.0	0.0	0.0	-	31.3	198.5	198.5	16%
Other	0.0			-	0.0	0.0	0.0	-	0.0			-
<b>Ministry of Economy</b>	<b>56.4</b>	<b>325.8</b>	<b>325.8</b>	<b>17%</b>	<b>51.3</b>	<b>369.7</b>	<b>369.7</b>	<b>14%</b>	<b>107.7</b>	<b>695.5</b>	<b>695.5</b>	<b>15%</b>
Economic Policy and Strategy and Monitoring and Evaluation	36.9	194.9	194.9	19%	50.5	0.0	0.0	-	87.5	505.9	505.9	17%
Management & Operations	19.8	130.9	130.9	15%	0.8	0.0	0.0	-	20.6	189.6	189.6	11%
Other	-0.4			-	0.0	0.0	0.0	-	-0.4			-
<b>President's Office</b>	<b>0.0</b>	<b>4274.0</b>	<b>4273.2</b>	<b>0%</b>	<b>0.0</b>	<b>5800.0</b>	<b>5800.0</b>	<b>0%</b>	<b>0.0</b>	<b>10074.0</b>	<b>10073.2</b>	<b>0%</b>
Providing Services to the President	0.0	4274.0	4273.2	0%	0.0	0.0	0.0	-	0.0	4274.0	4273.2	0%
Other	0.0			-	0.0	0.0	0.0	-	0.0	0.0		-
<b>Ministry of Higher Education</b>	<b>977.0</b>	<b>5595.9</b>	<b>5595.9</b>	<b>17%</b>	<b>67.8</b>	<b>2965.7</b>	<b>2965.7</b>	<b>2%</b>	<b>1044.8</b>	<b>8561.6</b>	<b>8561.6</b>	<b>12%</b>
Providing higher education opportunities	325.5	1720.1	1720.1	19%	7.3	0.0	0.0	-	332.8	2450.1	2450.1	14%
Leadership & Management of Higher Education System	571.9	2535.2	2535.2	23%	0.0	0.0	0.0	-	571.9	2535.2	2535.2	23%
Other	79.6			-	60.5	0.0	0.0	-	140.1			-

<b>IARCSC</b>	<b>0.0</b>	<b>573.5</b>	<b>573.5</b>	<b>0%</b>	<b>0.0</b>	<b>1434.7</b>	<b>1434.7</b>	<b>0%</b>	<b>0.0</b>	<b>2008.2</b>	<b>2008.2</b>	<b>0%</b>
Appointments & Appeals	19.2	80.6	80.6	24%	0.0	0.0	0.0	-	19.2	80.6	80.6	24%
Public Administrative Reforms	17.1	70.0	70.0	24%	0.0	0.0	0.0	-	17.1	85.0	85.0	20%
Capacity Development	11.5	52.6	52.6	22%	0.0	0.0	0.0	-	11.5	52.6	52.6	22%
Supportive Program	47.1	370.3	370.3	13%	85.9	0.0	0.0	-	132.9	1790.0	1790.0	7%
Other	-94.9			-	-85.9			-	-180.7			-
<b>OTHERS</b>	<b>7,998</b>	<b>107,774</b>	<b>108,657</b>		<b>3,392</b>	<b>38,666</b>	<b>58,277</b>		<b>11,390</b>	<b>146,440</b>	<b>166,935</b>	
<b>TOTAL GROSS EXPENDITURES</b>	<b>28,287</b>	<b>261,908</b>	<b>262,760</b>	<b>11%</b>	<b>9,732</b>	<b>132,049</b>	<b>132,018</b>	<b>7%</b>	<b>#N/A</b>	<b>393,957</b>	<b>414,390</b>	<b>-</b>

Table 21: Details Development Expenditure

In millions of Afghanis	1396 Q4	1396 Q4 YTD	1397 Budget	1397 Q4	1397 Q4 YTD	1397 Unspent Budget	1397 Unspent/Total	% Increase
<b>TOTAL</b>	<b>1,221.1</b>	<b>1,221.1</b>	<b>393,092.3</b>	<b>6,398.3</b>	<b>6,398.3</b>	<b>386,694.1</b>	<b>98%</b>	<b>424%</b>
<b>Total Infrastructure and Natural Resources</b>	<b>660.8</b>	<b>660.8</b>	<b>63,013.7</b>	<b>2,451.2</b>	<b>2,451.2</b>	<b>60,562.4</b>	<b>96%</b>	<b>271%</b>
Ministry of Public Works	419.3	419.3		1,227.6	1,227.6			193%
Ministry of Transport and Aviation	-	-		-	-			-
Ministry of Energy and Water	28.0	28.0		1,223.6	1,223.6			4267%
Water Supply and Canalization Corporation	-	-		-	-			-
Ministry of Communication	-	-		-	-			-
Ministry of Mines and Industries	-	-		-	-			-
Other Ministries	213.5	213.5		-	-			-100%
<b>Total Agriculture and Rural Development</b>	<b>308.4</b>	<b>308.4</b>	<b>31,141.1</b>	<b>942.1</b>	<b>942.1</b>	<b>30,199.0</b>	<b>8%</b>	<b>205%</b>
Ministry of Agriculture	-	-		-	-			-
Ministry of Rural Rehabilitation and Development	308.4	308.4		917.2	917.2			197%
Other Ministries	-	-		25.0	25.0			-
<b>Total Education</b>	<b>38.7</b>	<b>38.7</b>	<b>51,294.7</b>	<b>230.2</b>	<b>230.2</b>	<b>51,064.5</b>	<b>13%</b>	<b>495%</b>
Ministry of Education	-	-		154.8	154.8			-
Other Ministries	38.7	38.7		75.4	75.4			95%
<b>Total Economic Gov. and Private Sector Devel't</b>	<b>153.5</b>	<b>153.5</b>	<b>17,671.0</b>	<b>461.2</b>	<b>461.2</b>	<b>17,209.7</b>	<b>4%</b>	<b>200%</b>
Ministry of Finance	107.1	107.1		409.9	409.9			283%
Other Ministries	46.4	46.4		51.3	51.3			11%

<b>Total Health</b>	<b>55.7</b>	<b>55.7</b>	<b>16,885.7</b>	<b>2,247.4</b>	<b>2,247.4</b>	<b>14,638.3</b>	<b>4%</b>	<b>3932%</b>
Ministry of Public Health	55.7	55.7		2,247.4	2,247.4			3932%
<b>Total Governance, Rule of Law and Human Rights</b>	<b>-</b>	<b>-</b>	<b>44,171.8</b>	<b>40.8</b>	<b>40.8</b>	<b>44,131.1</b>	<b>11%</b>	<b>-</b>
Independent Directorate of Local Governance	-	-		40.8	40.8			-
Other Ministries	-	-		-	-			-
<b>Total Social Protection</b>	<b>2.6</b>	<b>2.6</b>	<b>11,150.8</b>	<b>17.6</b>	<b>17.6</b>	<b>11,133.2</b>	<b>3%</b>	<b>571%</b>
<b>Total Security</b>	<b>1.4</b>	<b>1.4</b>	<b>157,763.6</b>	<b>7.8</b>	<b>7.8</b>	<b>157,755.8</b>	<b>41%</b>	<b>478%</b>
<b>Total Unclassified</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>

Table 22a. Detailed Ministry Expenditure

In millions of Afghanis	1397		1398		1398	1398	% Alloc.	% Increase
	Q1	Q1 YTD	Q1	Q1 YTD	Budget	Allocated		
<b>TOTAL GROSS EXPENDITURES</b>	<b>26,570</b>	<b>26,570</b>	<b>34,685</b>	<b>34,685</b>	<b>393,092</b>	<b>392,587</b>	<b>9%</b>	<b>31%</b>
<b>Operating Budget</b>	25,349	25,349	28,287	28,287	261,908	261,433	11%	12%
<b>Development Budget</b>	1,221	1,221	6,398	6,398	17,641	16,837	38%	424%
<b>Ministry of Interior</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,382</b>	<b>55,290</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	54,598	54,506	0%	-
Development Budget	0	0	0	0	784	0	-	-
<b>Ministry of Defense</b>	<b>10,465</b>	<b>10,465</b>	<b>9,913</b>	<b>9,913</b>	<b>73,503</b>	<b>73,503</b>	<b>13%</b>	<b>-5%</b>
Operating Budget	10,465	10,465	9,913	9,913	73,426	73,426	14%	-5%
Development Budget	0	0	0	0	77	77	0%	-
<b>Ministry of Foreign Affairs</b>	<b>1,071</b>	<b>1,071</b>	<b>1,280</b>	<b>1,280</b>	<b>6,967</b>	<b>6,865</b>	<b>19%</b>	<b>19%</b>
Operating Budget	1,070	1,070	1,280	1,280	6,087	5,986	21%	20%
Development Budget	1	1	0	0	879	879	0%	-100%
<b>National Security Council</b>	<b>189</b>	<b>189</b>	<b>223</b>	<b>223</b>	<b>986</b>	<b>986</b>	<b>23%</b>	<b>18%</b>
Operating Budget	189	189	223	223	986	986	23%	18%
Development Budget	0	0	0	0	0	0		-
<b>Presidential Protective Service</b>	<b>347</b>	<b>347</b>	<b>435</b>	<b>435</b>	<b>2,382</b>	<b>2,382</b>	<b>18%</b>	<b>25%</b>
Operating Budget	347	347	431	431	2,112	2,112	20%	24%
Development Budget	0	0	4	4	269	269	2%	-

<b>General Directorate of National Security</b>	<b>4,166</b>	<b>4,166</b>	<b>4,718</b>	<b>4,718</b>	<b>18,545</b>	<b>18,545</b>	<b>25%</b>	<b>13%</b>
Operating Budget	4,166	4,166	4,714	4,714	18,325	18,325	26%	13%
Development Budget	0	0	3	3	220	220	2%	-
<b>Total Security</b>	<b>16,239</b>	<b>16,239</b>	<b>16,569</b>	<b>16,569</b>	<b>157,764</b>	<b>157,570</b>	<b>11%</b>	<b>2%</b>
Operating Budget	16,238	16,238	16,561	16,561	155,534	155,341	11%	2%
Development Budget	1	1	8	8	2,229	1,446	1%	478%
<b>President's Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,074</b>	<b>10,073</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	4,274	4,273	0%	-
Development Budget	0	0	0	0	5,800	5,800	0%	-
<b>National Assembly Meshanro Jirga</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>559</b>	<b>559</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	544	544	0%	-
Development Budget	0	0	0	0	15	15	0%	-
<b>National Assembly Wolesi Jirga</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700</b>	<b>1,700</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	1,678	1,678	0%	-
Development Budget	0	0	0	0	22	22	0%	-
<b>Supreme Court</b>	<b>827</b>	<b>827</b>	<b>860</b>	<b>860</b>	<b>3,776</b>	<b>3,776</b>	<b>23%</b>	<b>4%</b>
Operating Budget	827	827	860	860	3,739	3,739	23%	4%
Development Budget	0	0	0	0	37	37	0%	-
<b>Ministry of Justice</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,026</b>	<b>1,025</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	840	840	0%	-
Development Budget	0	0	0	0	186	186	0%	-
<b>Administrative Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,371</b>	<b>11,369</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	7,181	7,179	0%	-
Development Budget	0	0	0	0	4,190	4,190	0%	-
<b>Ministry of State and Parliamentary Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195</b>	<b>195</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	175	175	0%	-
Development Budget	0	0	0	0	20	0	-	-
<b>Ministry of Haj and Religious Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,708</b>	<b>1,708</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	1,352	1,352	0%	-
Development Budget	0	0	0	0	356	356	0%	-
<b>Attorney General</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,888</b>	<b>2,888</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	2,806	2,806	0%	-

Development Budget	0	0	0	0	82	82	0%	-
<b>Election Commission</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>789</b>	<b>589</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	789	589	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>IARCSC</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,008</b>	<b>2,008</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	574	574	0%	-
Development Budget	0	0	0	0	1,435	1,435	0%	-
<b>Independent Commission for Overseeing the Implementation of Cons</b>	<b>12</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>78</b>	<b>78</b>	<b>18%</b>	<b>16%</b>
Operating Budget	12	12	14	14	78	78	18%	16%
Development Budget	0	0	0	0	0	0	-	-
<b>The High office of Oversight and Anti-Corruption</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>Independent Directorate of Local Governance</b>	<b>547</b>	<b>547</b>	<b>833</b>	<b>833</b>	<b>7,557</b>	<b>7,557</b>	<b>11%</b>	<b>52%</b>
Operating Budget	547	547	793	793	4,307	4,307	18%	45%
Development Budget	0	0	41	41	3,250	3,250	1%	-
<b>Afghanistan Independent Human Rights Commission</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>7</b>	<b>61</b>	<b>61</b>	<b>11%</b>	<b>-</b>
Operating Budget	0	0	7	7	41	41	17%	-
Development Budget	0	0	0	0	20	20	0%	-
<b>Independent Electoral Complaints Commission</b>	<b>20.14</b>	<b>20.14</b>	<b>5.63</b>	<b>5.63</b>	<b>383</b>	<b>383</b>	<b>1%</b>	<b>-72%</b>
Operating Budget	20.14	20.14	5.63	5.63	383	383	1%	-72%
Development Budget	0.00	0.00	0.00	0.00	0	0	-	-
<b>Total Governance, Rule of Law and Human Rights</b>	<b>1,407</b>	<b>1,407</b>	<b>1,720</b>	<b>1,720</b>	<b>44,172</b>	<b>43,969</b>	<b>4%</b>	<b>22%</b>
Operating Budget	1,407	1,407	1,679	1,679	28,760	28,557	6%	19%
Development Budget	-	-	41	41	15,412	15,392	0%	-

Table 22b. Detailed Ministry Expenditure

(In millions of Afghanis)	1396 Q4 YTD	1397 Q4 YTD	1397 Budget	1397 Allocated	% Alloc.	%Change
Ministry of Public Works	515	1,335	1,335	13,594	10%	159%

Operating Budget	96	96	107	107	1,076	1,076	10%	12%
Development Budget	419	419	1,228	1,228	0	0	-	193%
<b>Ministry of Transport and Aviation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>382</b>	<b>382</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	297	297	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Ministry of Communication</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,326</b>	<b>4,326</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	643	642	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Ministry of Energy and Water</b>	<b>167</b>	<b>167</b>	<b>1,368</b>	<b>1,368</b>	<b>9,321</b>	<b>9,319</b>	<b>15%</b>	<b>720%</b>
Operating Budget	139	139	145	145	762	762	19%	4%
Development Budget	28	28	1,224	1,224	0	0	-	4267%
<b>Water Supply and Canalization Corporation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>451</b>	<b>451</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,980</b>	<b>18,980</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Ministry of Urban Development</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,917</b>	<b>5,907</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	404	404	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Civil Aviation Authority</b>	<b>253</b>	<b>253</b>	<b>51</b>	<b>51</b>	<b>4,338</b>	<b>4,338</b>	<b>1%</b>	<b>-80%</b>
Operating Budget	40	40	51	51	360	360	14%	29%
Development Budget	213	213	0	0	0	0	-	-100%
<b>Independent Board of new Kabul</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,135</b>	<b>1,135</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	225	225	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Ministry of Mines and Industries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,310</b>	<b>1,306</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	639	635	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Geodesy and Cartography 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>Directorate of Environment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>333</b>	<b>333</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	240	240	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Afghanistan High Atomic Energy Commission</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>49</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	49	49	0%	-
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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,877</b>	<b>2,877</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Total Infrastructure and Natural Resources</b>	<b>935</b>	<b>935</b>	<b>2,755</b>	<b>2,755</b>	<b>63,014</b>	<b>62,995</b>	<b>4%</b>	<b>195%</b>
Operating Budget	274	274	303	303	4,693	4,688	6%	11%
Development Budget	661	661	2,451	2,451	-	-	-	271%
<b>Ministry of Education</b>	<b>4,806</b>	<b>4,806</b>	<b>6,481</b>	<b>6,481</b>	<b>40,541</b>	<b>40,541</b>	<b>16%</b>	<b>35%</b>
Operating Budget	4,806	4,806	6,326	6,326	36,300	36,300	17%	32%
Development Budget	0	0	155	155	0	0	-	-
<b>Ministry of Higher Education</b>	<b>887</b>	<b>887</b>	<b>1,045</b>	<b>1,045</b>	<b>8,562</b>	<b>8,562</b>	<b>12%</b>	<b>18%</b>
Operating Budget	850	850	977	977	5,596	5,596	17%	15%
Development Budget	37	37	68	68	0	0	-	85%
<b>Ministry of Information and Culture</b>	<b>87</b>	<b>87</b>	<b>107</b>	<b>107</b>	<b>949</b>	<b>949</b>	<b>11%</b>	<b>23%</b>
Operating Budget	85	85	100	100	634	634	16%	17%
Development Budget	2	2	8	8	0	0	-	279%
<b>Science Academy</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>269</b>	<b>269</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	253	253	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>National Olympic Committee</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>378</b>	<b>378</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	282	282	0%	-
Development Budget	0	0	0	0	0	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>	-	-
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Radio and television of Afghanistan</b>	<b>70</b>	<b>70</b>	<b>93</b>	<b>93</b>	<b>595</b>	<b>555</b>	<b>17%</b>	<b>34%</b>
Operating Budget	70	70	93	93	500	459	20%	34%
Development Budget	0	0	0	0	0	0	-	-
<b>Total Education</b>	<b>5,850</b>	<b>5,850</b>	<b>7,726</b>	<b>7,726</b>	<b>51,295</b>	<b>51,254</b>	<b>15%</b>	<b>32%</b>
Operating Budget	5,811	5,811	7,496	7,496	43,565	43,524	17%	29%
Development Budget	39	39	230	230	-	-	-	495%
<b>Ministry of Public Health</b>	<b>618</b>	<b>618</b>	<b>2,872</b>	<b>2,872</b>	<b>16,886</b>	<b>16,874</b>	<b>17%</b>	<b>364%</b>
Operating Budget	563	563	625	625	4,012	4,001	16%	11%
Development Budget	56	56	2,247	2,247	0	0	-	3932%
<b>Total Health</b>	<b>618</b>	<b>618</b>	<b>2,872</b>	<b>2,872</b>	<b>16,886</b>	<b>16,874</b>	<b>17%</b>	<b>364%</b>
Operating Budget	563	563	625	625	4,012	4,001	16%	11%
Development Budget	56	56	2,247	2,247	-	-	-	3932%

Table 22c. Detailed Ministry Expenditure

(In millions of Afghanis)	1396 Q4 YTD	1397 Q4 YTD	1397 Budget	1397 Allocated	% Alloc.	%Change
<b>Ministry of Agriculture</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,602</b>	<b>0%</b>	-
Operating Budget	0	0	0	1,389	0%	-
Development Budget	0	0	0	0	-	-
<b>Ministry of Counter Narcotics</b>	<b>35</b>	<b>35</b>	<b>37</b>	<b>374</b>	<b>10%</b>	<b>7%</b>
Operating Budget	35	35	37	232	16%	7%
Development Budget	0	0	0	0	-	-
<b>Ministry of Rural Rehabilitation and Development</b>	<b>397</b>	<b>397</b>	<b>1,008</b>	<b>20,129</b>	<b>5%</b>	<b>154%</b>
Operating Budget	88	88	90	517	17%	2%
Development Budget	308	308	917	0	-	197%
<b>Afghanistan Independent Land Authority</b>	<b>69</b>	<b>69</b>	<b>111</b>	<b>1,037</b>	<b>11%</b>	<b>61%</b>
Operating Budget	69	69	86	563	15%	25%
Development Budget	0	0	25	0	-	-

<b>Total Agriculture and Rural Development</b>	<b>501</b>	<b>501</b>	<b>1,156</b>	<b>1,156</b>	<b>31,141</b>	<b>31,141</b>	<b>0</b>	<b>131%</b>
Operating Budget	192	192	214	214	2,701	2,701	0	11%
Development Budget	308	308	942	942	-	-	#####	205%
<b>Ministry of Frontiers and Tribal Affairs</b>	<b>52</b>	<b>52</b>	<b>77</b>	<b>77</b>	<b>583</b>	<b>583</b>	<b>13%</b>	<b>48%</b>
Operating Budget	49	49	62	62	519	519	12%	26%
Development Budget	3	3	15	15	0	0	-	467%
<b>Ministry of Martyrs, Disabled and Social Affairs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,903</b>	<b>8,886</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	8,413	8,413	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Ministry of Refugees and Repatriates</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>608</b>	<b>605</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	363	359	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Ministry of Women Affairs</b>	<b>37</b>	<b>37</b>	<b>39</b>	<b>39</b>	<b>281</b>	<b>281</b>	<b>14%</b>	<b>4%</b>
Operating Budget	37	37	39	39	230	230	17%	4%
Development Budget	0	0	0	0	0	0	-	-
<b>Office of Disaster Preparedness</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>581</b>	<b>581</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	581	581	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Directorate of Kochis</b>	<b>16</b>	<b>16</b>	<b>25</b>	<b>25</b>	<b>195</b>	<b>195</b>	<b>13%</b>	<b>51%</b>
Operating Budget	16	16	22	22	149	149	15%	35%
Development Budget	0	0	3	3	0	0	-	-
<b>Total Social Protection</b>	<b>106</b>	<b>106</b>	<b>140</b>	<b>140</b>	<b>11,151</b>	<b>11,130</b>	<b>1%</b>	<b>33%</b>
Operating Budget	103	103	123	123	10,255	10,251	1%	19%
Development Budget	3	3	18	18	-	-	-	571%
<b>Ministry of Finance</b>	<b>808</b>	<b>808</b>	<b>1,627</b>	<b>1,627</b>	<b>14,465</b>	<b>14,447</b>	<b>11%</b>	<b>101%</b>
Operating Budget	701	701	1,217	1,217	11,030	11,012	11%	74%
Development Budget	107	107	410	410	0	0	-	283%
<b>Ministry of Commerce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>771</b>	<b>771</b>	<b>0%</b>	<b>-</b>
Operating Budget	0	0	0	0	560	560	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Ministry of Economy</b>	<b>93</b>	<b>93</b>	<b>108</b>	<b>108</b>	<b>696</b>	<b>696</b>	<b>15%</b>	<b>16%</b>
Operating Budget	47	47	56	56	326	326	17%	21%

Development Budget	46	46	51	51	0	0	-	11%
<b>Control and Audit Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>486</b>	<b>486</b>	<b>0%</b>	-
Operating Budget	0	0	0	0	175	175	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Central Statistics Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>799</b>	<b>799</b>	<b>0%</b>	-
Operating Budget	0	0	0	0	207	207	0%	-
Development Budget	0	0	0	0	0	0	-	-
<b>Afghanistan Investment Support Agency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>329</b>	<b>329</b>	<b>0%</b>	-
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	0	0	0	0	0	0	-	-
<b>Afghanistan National Standard Authority</b>	<b>14</b>	<b>14</b>	<b>12</b>	<b>12</b>	<b>126</b>	<b>126</b>	<b>10%</b>	<b>-15%</b>
Operating Budget	14	14	12	12	90	90	13%	-15%
Development Budget	0	0	0	0	0	0	-	-
<b>Total Economic Gov. and Private Sector Devel't</b>	<b>915</b>	<b>915</b>	<b>1,747</b>	<b>1,747</b>	<b>17,671</b>	<b>17,653</b>	<b>10%</b>	<b>91%</b>
Operating Budget	762	762	1,286	1,286	12,388	12,370	10%	69%
Development Budget	153	153	461	461	-	-	-	200%
<b>Unallocated Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>	-	-
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>	-	-
Operating Budget	-	-	-	-	-	-	-	-
Development Budget	-	-	-	-	-	-	-	-

***Quarterly Fiscal Bulletin, 1st Quarter, 1398******Editor-in-Chief***

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