



Ministry of Finance  
Islamic Republic of Afghanistan

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

## **3<sup>rd</sup> QUARTERLY**

## **FISCAL BULLETIN**

## **FY 1398**

**Aqrab, 1398 (November 2019)**

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

**Ministry of Finance, Afghanistan**



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Islamic Republic of Afghanistan

# Quarterly Macroeconomic and Fiscal Bulletin

## 3rd Quarterly FY1398

### Afghanistan's Macroeconomic and Fiscal Performance

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## Acknowledgments

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

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

This document was prepared by the staff of Macroeconomic and Fiscal Policy Directorate General of the Ministry of Finance. The overall guidance was provided by Shamsul Haq Noor (Director General) and Abdul Rahman Rahimi (Director Fiscal Policy). The authors are grateful for the cooperation, comments and suggestions received from the Government officials with respect to sharing of the data and statistics.

## Table of Contents

Executive Summary .....	1
Macroeconomic Overview .....	4
Revenue Performance.....	5
Revenues Collection by Agencies.....	7
Revenues Collection by Key Provinces .....	9
Grants.....	9
Expenditure Performance .....	11
Operating and Development Expenditures .....	11
Expenditure by Economic Sectors.....	14
Expenditure Summary by Inputs .....	15
Debt .....	17
Fiscal Sustainability .....	18
Fiscal Balance .....	20
Annexure.....	22

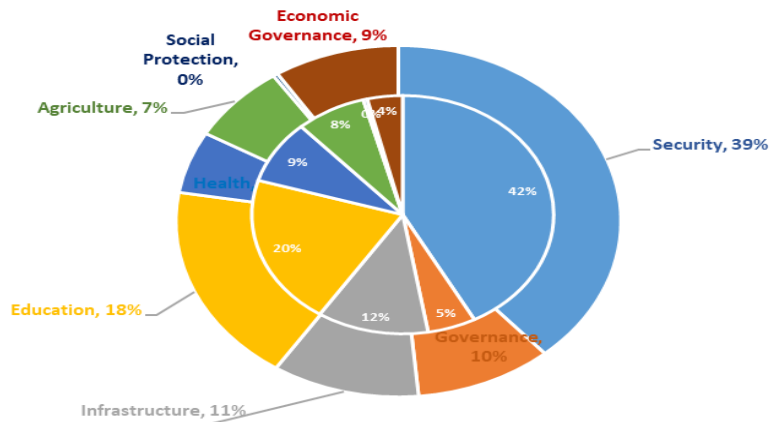
## List of Figures

- Figure 1: Currency exchange rate
- Figure 2: Revenue collection by Collectorate
- Figure 3: Fiscal Sustainability Ratio

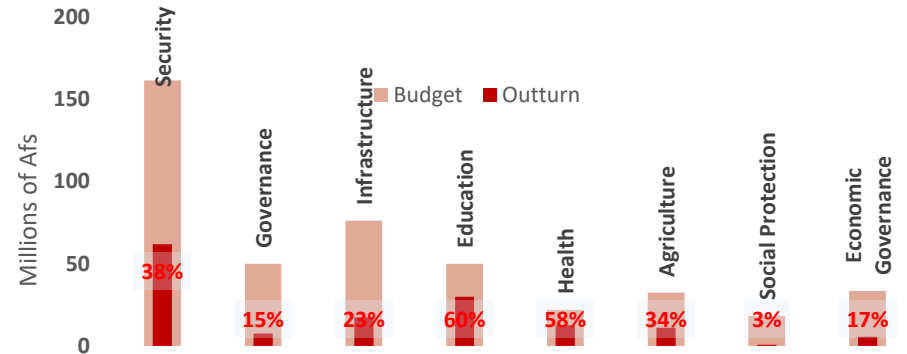
## List of Tables

- Table 1. GFS Summary
- Table 2. Adjustments in the Budget
- Table 3. Inflation
- Table 4. Marco-Economic Growth
- Table 5. Revenue Summary
- Table 6. Revenues by Collectorate
- Table 7. Revenues by key province
- Table 8a. Operating Grants
- Table 8b. Largest Development Grants for the YTD
- Table 9. Operating Expenditure
- Table 10. Development Expenditure Summary
- Table 11. ANDS Expenditures
- Table 12. Expenditure Summary by Input
- Table 13: Government Debt Stock
- Table 14. Fiscal Sustainability
- Table 15: Summary Transactions Affecting Net Worth
- Table 16. Transactions in Non-Financial Assets

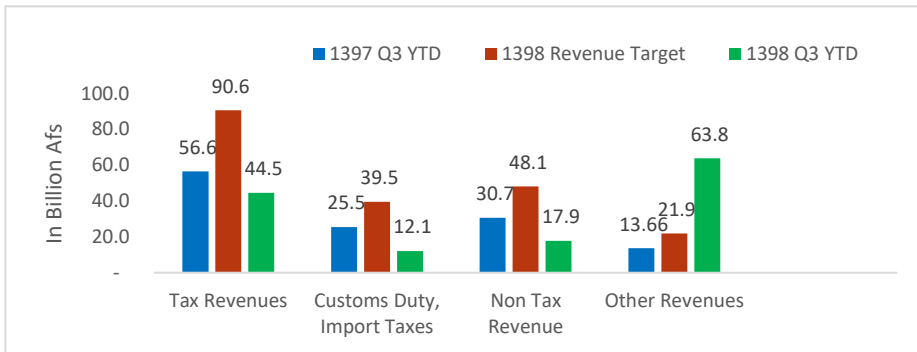
**Expenditure by Sectors**



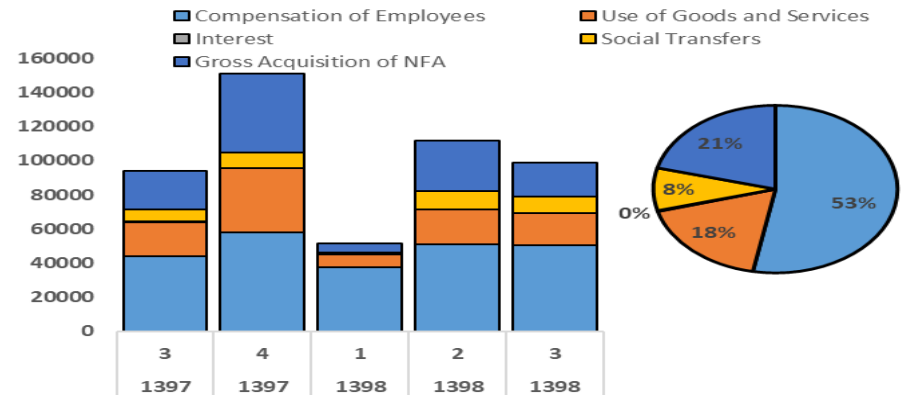
**Budget Execution Rate**



**Revenue Summary**



**Expenditure Summary by Inputs**



## Executive Summary

Afghanistan's economy has recently deteriorated due to insecurity, political uncertainty, and internal displacement. The economic growth recovered from 1.5 percent in 1394 to 2.7 percent in 1396 mainly due to the significant contribution of agriculture and services sectors. In FY1397, however growing momentum was lost due to extraordinary security situation, political uncertainty and impacts of unfavorable weather conditions and its impact on agriculture production. The declining business confidence and amid political uncertainty further decelerated economic growth to 1.8 percent in 2018.

The share of agriculture sector in economic declined from 3.8 percent to 0.8 percent in 1397 mainly due to low snow fall in most parts of the country which heavily affected the plants and livestock production. The production in agriculture sector picked up during the first and second quarter of 1398 due to favorable weather conditions and precipitation. Therefore, real GDP growth is expected to have accelerated during the first half of FY1398 (2019), mainly driven by the easing of drought condition and improved agricultural production. Election related political uncertainty, however, is expected to reduce private sector confidence and investment.

Inflation by end of the first half of the year slightly increased. The headline inflation saw an increase of 0.5 percent and 1.3 percent in the first and second quarters of the year. It continued to increase by third quarter of the year with 0.5 percent mainly driven by rise in fruit, cereal, and vegetable prices.

Exchange rate continued to depreciate in the first half of FY1398, largely driven by global strengthening of the US dollar and continuing outflow of the US dollar from Afghanistan. Since the beginning of the second quarter Afghani further depreciated against the US dollar by six percent, but stabilized in the 3rd quarter on average of Afs 78 per US dollar.

Poverty is estimated to have deepened. Lower economic growth and higher population growth rate led declining per capita incomes among other factors, such as drought in rural areas and increasing internal displacement. To address the challenges of lower economic growth and 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 among the bottom poor.

Fiscal management continued to remain robust. Total government's revenue collection including grants till the end of the third quarter of FY1398 was Afs 254.1 billion, of which Afs 138.2 billion collected from domestic sources. Tax revenue including custom was Afs 56.6 billion, which makes 40.8 percent of domestic sources. The remaining portion came from the non-tax revenue. Domestic revenue collection till the end of the third quarter was 9.4 percent higher than the same period in 1397 as a result of successful administrative reforms, improvement in tax administration and tax compliance, and leakages' control. However, revenue collection including grants has fallen by 4.2 percent as a result of reduction of 16.6 percent in grants.

On the expenditure side, the government spending by the end of the third quarter was higher by 8.6 percent than the same period of 1397 as a result of the successful implementation of the IMF benchmark of Purchase order system in the Ministry of Finance, which enabled the budgetary units to speed up the allotment and budget execution process. Total expenditure amounted to Afs 207.5 billion excluding gross acquisition of fixed assets, which constitutes 46.7 percent of the total adjusted budget for the year 1398. Total government expenditure on wages and salaries was 67 percent and spending on goods and services was 22.4 percent. Overall operating balance, was positive in this period. Total operating budget for the year 1398 is Afs 272.4 billion, and after the Mid-Year Review (MYR), the budget was adjusted by an increase of 7.1 percent from the original budget. Annual budget 1398 was adjusted for an increase of 8.8 percent in acquisition of assets and a decrease of 42.6 percent, 14.6 percent and 2.2 percent in interest payment, use of goods and services, and compensation of employees respectively.

**Table 1. GFS Summary**

	1397	1397	1398	1398	1398
	Q3	Q3 YTD	Revenue Target	Q3	Q3 YTD
<b>Revenue</b>	<b>102,095.1</b>	<b>265,234.4</b>	<b>402,839.8</b>	<b>87,447.9</b>	<b>254,112.2</b>
Tax Revenue	28,122.3	82,083.3	130,064.4	13,160.7	56,610.9
Non-Tax Revenue	16,712.8	40,263.8	63,800.3	29,394.1	69,833.7
Grants	55,969.4	138,834.0	202,834.2	44,108.0	115,839.2
Sales of Land and Building	4.2	17.7	24.1	119.9	9,120.5
Social Contributions	1,286.5	4,035.5	6,116.9	665.2	2,707.9
<b>Expenditure</b>	<b>71,376.7</b>	<b>192,824.0</b>	<b>335,044.9</b>	<b>79,086.1</b>	<b>207,571.5</b>
Wages and Salaries	44,125.6	128,179.4	196,797.7	50,617.6	139,034.1
Goods and Services	20,058.8	43,213.6	101,878.2	18,525.0	46,547.0
Interest	116.8	517.3	1,588.6	127.2	408.2
Grants and Transfers	7,075.5	20,913.7	34,780.3	9,816.3	21,582.2
<b>Overall Operating Balance</b>	<b>30,718.4</b>	<b>72,410.3</b>	<b>67,795.0</b>	<b>8,361.8</b>	<b>46,540.7</b>
<b>Primary Operating Balance</b>	<b>30,835.2</b>	<b>72,927.6</b>	<b>69,383.6</b>	<b>8,489.0</b>	<b>46,949.0</b>
<b>Gross Acquisition of Fixed Assets</b>	<b>22,404.0</b>	<b>43,622.2</b>	<b>114,138.4</b>	<b>19,843.0</b>	<b>54,901.5</b>
<b>Net Acquisition of Fixed Assets</b>	<b>22,399.8</b>	<b>43,605.8</b>	<b>114,138.4</b>	<b>19,723.1</b>	<b>54,773.7</b>

<b>Overall Balance</b>	<b>8,318.6</b>	<b>28,804.6</b>	<b>(46,343.4)</b>	<b>(11,361.3)</b>	<b>(8,233.0)</b>
<b>Primary Balance</b>	<b>8,435.4</b>	<b>29,321.9</b>	<b>(44,754.8)</b>	<b>(11,234.2)</b>	<b>(7,824.8)</b>
<b>Gross Acquisition of Financial Assets</b>	<b>(1,847.4)</b>	<b>(14,190.1)</b>	<b>46,343.4</b>	<b>12,410.8</b>	<b>1,129.9</b>

Table 2. Adjustments in the Budget

<b>Operating Only</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Change</b>
<b>TOTAL GROSS EXPENDITURES</b>	<b>272,491.8</b>	<b>291,758.5</b>	7.1%
<b>RECURRENT EXPENDITURES</b>	<b>272,491.8</b>	<b>291,758.5</b>	7.1%
Compensation of Employees	200,814.5	194,997.7	-2.9%
Use of Goods and Services	60,717.6	51,878.9	-14.6%
Interest	2,769.0	1,588.6	-42.6%
Social Transfers	-	34,378.1	#DIV/0!
<b>ACQUISITION OF ASSETS</b>	<b>8,190.7</b>	<b>8,915.2</b>	8.8%
Gross Acquisition of NFA	-	-	
<b>Operating and Development</b>			
Security	163,998.5	161,516.8	-1.5%
Governance	36,858.9	50,032.8	35.7%
Infrastructure	61,004.8	76,351.3	25.2%
Education	49,539.9	49,970.8	0.9%
Health	16,809.2	21,915.3	30.4%
Agriculture	30,464.1	32,496.1	6.7%
Social Protection	24,543.6	18,251.3	-25.6%
Economic Governance	13,784.2	33,414.3	142.4%
Unclassified	27,393.2	-	-100.0%
<b>TOTAL</b>	<b>424,396.4</b>	<b>443,948.6</b>	4.6%

## Macroeconomic Overview

*Economic growth recovered from 1.5 percent in 1394 to 2.7 percent in 1396 mainly due to the significant contribution of agriculture and services sectors. In FY1397, however, growing momentum was lost due to extraordinary security situation, political uncertainty and impacts of unfavorable weather conditions and its impact on agriculture production. The declining business confidence and amid political uncertainty further decelerated economic growth to 1.8 percent in 2018*

*Real GDP growth is expected to have accelerated during the first half of FY1398 (2019), mainly driven by the easing of drought condition and improved agricultural production. Increases political uncertainty, however, are expected to have continued to reduce private sector confidence and investment.*

*Inflation by end of the first half of the year slightly increased. The headline inflation saw an increase of 0.5 percent and 1.3 percent in the first and second quarters of the year. It declined in the third quarter of the year with 0.5 percent mainly driven by high decline in non-food items prices.*

*The exchange rate continued to depreciate in the first half of FY1398, largely driven by global strengthening of the US dollar and continuing outflow of the US dollar from Afghanistan. Afghani depreciated against the US dollar since beginning of the second quarter by six percent, but stabilized in the 3rd quarter on average of Afs 78 per US dollar.*

During the second quarter of the year, consumer price index have increased slightly by an average of 1.3 percent, though the food prices declined highly by 0.9 percent, but a high increases saw in non-food items with growth of 1.6 percent.

By end of the third quarter of FY1398, the headline CPI rate slightly declined by 0.5 percent which mainly drive by huge decline in non-food items that reached to negative 0.9 percent, while food prices increased by 2 percent due to increased fruit, cereal and vegetable prices in the market.

**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</b> (Afs bn)	1,448.6	1,551.6	1,661.9
<b>NGDP by Sector</b> (Afs bn)			
Agriculture	284.0	337.6	372.2

**Table 3. Inflation**

% - Q-o-Q	1397	1397	1398	1398	1398
	Q3	Q4	Q1	Q2	Q3
<b>CPI Rate (average)</b>	0.4%	1.8%	0.5%	1.3%	0.5%
Food	-0.2%	3.0%	2.0%	0.9%	2.0%
Non-Food	1.1%	0.6%	-0.9%	1.6%	-0.9%

During FY1397, the country faced severe economic headwinds, with low economic growth of 2.7 percent. The two main reason for slow growth are, (i) severe drought which negative impact on agriculture production, which caused 0.8 percent reduction in agriculture growth, (ii) worsening of business confidence and investment sentiments due to political uncertainty. Real GDP growth rate accelerated during the first half of FY1398, supported by good weather conditions and improved agriculture production. However, political uncertainties are expected to continue haunting private sector confidence and investment sentiments.



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 continued to depreciate through 1398 by six percent since the beginning of the second quarter due to global strengthening of the US dollar and continuing outflow from Afghanistan. The slide in value of Afghani has stopped in the third quarter, and its value on average remained at 78 to 1 USD during the whole quarter. Dollar outflows to neighbor countries especially to Iran may have played significant role in currency depreciation. The increase in purchasing power of the US dollar in Iran in the context of recent sanctions stimulated informal cross-border outflows. Besides, dollar outflows was also driven by the investors and traders that moved their dollar savings overseas due to current political uncertainty.

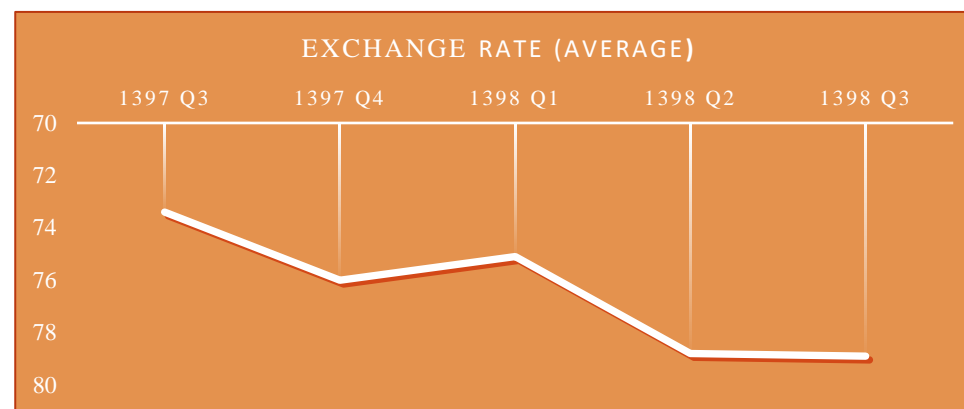
Due to unexpected decline in the foreign aid, there is possibility that Afghani will depreciate annually by 1.5 percent in the medium term.

### Revenue Performance

Domestic revenues reached a record high in FY1397 at 13.4 percent of GDP, against 12.3 percent of GDP in FY1396. Revenue collection performance further improved in the first half of FY1398, and it is expected to grow further as percent of GDP by end of the year. Afs 188 billion was set as a target of annual revenue for the fiscal year 1398; however, it was readjusted to Afs 200 billion at the end of the first half of the year.

Revenue collection including grants by the end of the third quarter of FY1398 was 4 percent less as compared to the same quarter in FY1397. This was mainly driven by low donor grants received during the third quarter of the year. While domestic revenue collection excluding grants grow 9.2 percent higher compared with same period of FY1397 and reached to Afs 138 billion. However, the country has experienced presidential election which have

Figure 1: Currency exchange rate



Source: DAB website, Monthly average exchange rate, 1398

raised uncertainty and low investment during the third quarter, but domestic revenue collections significantly increased; wherein 69 percent of the revenue target was collected so far. It is mainly driven by higher collection through miscellaneous source.

Tax revenue without customs contributed Afs 51.4 billion to the annual target so far, this shows 9 percent reduction compared to the same period of the last year. Similarly, non-tax contribution declined by 22.4 percent to Afs 23.7 billion, and custom duties declined by 29.1 percent to Afs 18 billion. After tax revenue source, miscellaneous is the second highest contributor. Overall, total revenue collection plus donor grants are lower as compared to the third quarter of FY1397.

**Table 5. Revenue Summary**

In millions of Afghanis	1397	1397	1398	1398	1398	% Target	% Change
	Q3	Q3 YTD	Revenue Target	Q3	Q3 YTD		on 1397
<b>Revenues Including Grants</b>	<b>102,095</b>	<b>265,234</b>	<b>402,840</b>	<b>87,865</b>	<b>254,529</b>	<b>63%</b>	<b>-4.0%</b>
<b>Revenues Excluding Grants</b>	<b>46,126</b>	<b>126,400</b>	<b>200,006</b>	<b>43,099</b>	<b>138,032</b>	<b>69%</b>	<b>9.2%</b>
<b>Revenue (without customs)</b>	<b>37,371</b>	<b>100,874</b>	<b>160,506</b>	<b>35,072</b>	<b>119,946</b>	<b>75%</b>	<b>18.9%</b>
<b>Tax Revenues (without customs)</b>	<b>19,367</b>	<b>56,557</b>	<b>90,565</b>	<b>18,060</b>	<b>51,451</b>	<b>57%</b>	<b>-9.0%</b>
Fixed Taxes	3,072	8,959	14,251	2,998	6,975	49%	-22.2%
Income Taxes	7,777	22,404	36,572	6,230	22,166	61%	-1.1%
Property Taxes	26	331	576	123	378	66%	14.2%
Sales Taxes	8,137	23,632	36,721	7,970	20,538	56%	-13.1%
Tax Penalties and Fines	355	1,230	2,445	739	1,394	57%	13.3%
<b>Customs Duty, Import Taxes</b>	<b>8,755</b>	<b>25,526</b>	<b>39,499</b>	<b>8,027</b>	<b>18,086</b>	<b>46%</b>	<b>-29.1%</b>
<b>Non Tax Revenue</b>	<b>10,733</b>	<b>30,654</b>	<b>48,066</b>	<b>9,093</b>	<b>23,774</b>	<b>49%</b>	<b>-22.4%</b>
Income from Capital Property	608	1,610	2,428	470	1,176	48%	-27.0%
Sales of Goods and Services	1,965	5,956	10,075	1,562	5,145	51%	-13.6%
Administrative Fees	6,867	20,893	31,579	6,469	16,495	52%	-21.0%
Royalties	145	295	511	0	25	5%	-91.4%
Non Tax Fines and Penalties	195	443	781	140	362	46%	-18.2%
Extractive Industry	953	1,457	2,690	452	570	21%	-60.9%
<b>Miscellaneous Revenue</b>	<b>5,979</b>	<b>9,609</b>	<b>15,735</b>	<b>6,347</b>	<b>32,106</b>	<b>204%</b>	<b>234.1%</b>

Sales of Land and Buildings	4	18	24	126	9,127	-	-
Social Contributions	1,286	4,035	6,117	1,446	3,488	57%	-13.6%
<b>Grants</b>	<b>55,969</b>	<b>138,834</b>	<b>202,834</b>	<b>44,766</b>	<b>116,497</b>	<b>57%</b>	<b>-16.1%</b>
Foreign Governments	28,959	93,392	-	17,900	71,962	-	-22.9%
International Organization	27,011	45,442	-	26,866	44,536	-	-2.0%
Other Government Units	-	-	-	-	-	-	-

### Revenues Collection by Agencies

Revenue collection by agency, particularly by Ministry of Finance units shows decline in the collection by end of the third quarter of the year, because of political uncertainties and presidential election deadlock during the third quarter of FY1398. The overall revenue collection increased, although the collection of the Ministry of Finance decreased by 8 percent as compared to the performance in the same period of the previous year. Revenue collection particularly by the Customs office decreased by 21 percent and Large Taxpayer by 18 percent respectively. Reduction in the collection of revenue in Mustofiats and Medium and Small Taxpayer Offices has also been observed.

Revenue collection performance of other key ministries have increased significantly by 63 percent in the third quarter of FY1398 as compared to the same period in the previous year. Ministry of MDSA revenue collection dropped by 42 percent in FY1398 as compared to the same period in FY1397. Similarly, Ministry of Transport revenue declined by 28 percent 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 3rd quarter of FY1398 as compared to the 3rd quarter of FY1397 because of the decline in demand for services. Ministry of Communication revenue slightly increased by 10 percent in 3rd quarter 1398 as compared to the same period of FY1397 due to the introduction and implementation of 2 percent spectrum fee.

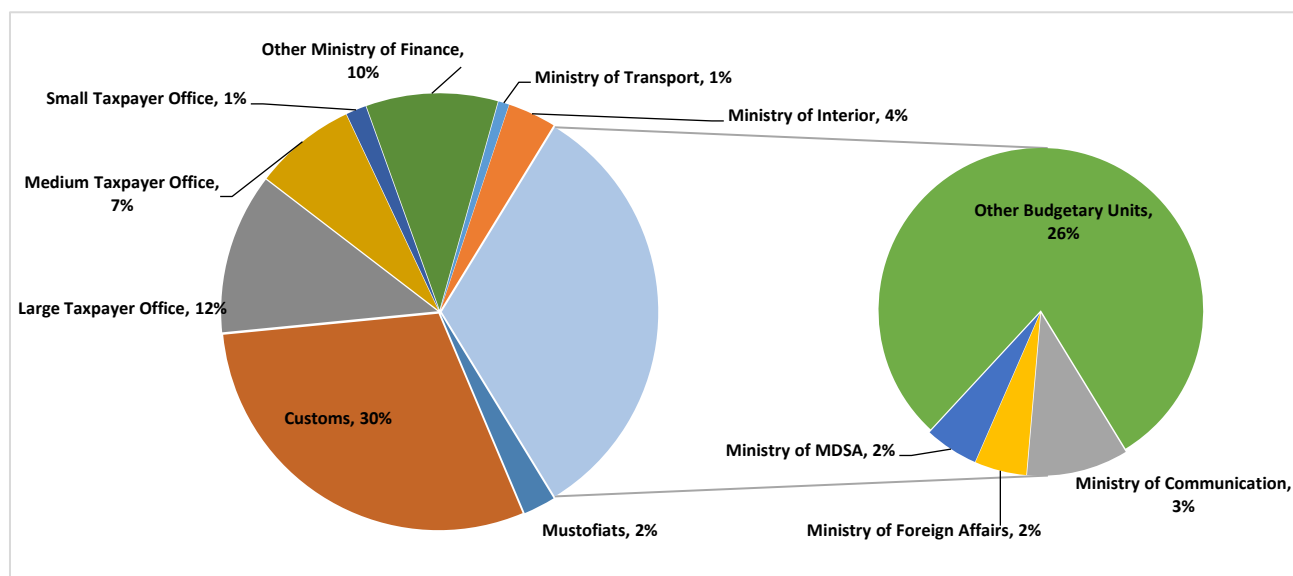
**Table 6. Revenues by Collectorate**

In millions of Afghanis	1397	1397	1398	1398	% Change on 1397
	Q3	Q3 YTD	Q3	Q3 YTD	
<b>Ministry of Finance</b>	<b>35,298.1</b>	<b>95,052.6</b>	<b>32,578.9</b>	<b>87,077.3</b>	<b>-8%</b>
Mustofiats	1,283.2	3,635.4	1,570.8	3,299.2	-9%
Customs	17,395.5	52,106.6	17,526.4	41,132.0	-21%
Large Taxpayer Office	8,167.1	20,036.1	5,838.4	16,513.8	-18%
Medium Taxpayer Office	4,074.3	11,552.4	3,963.3	10,465.6	-9%

Small Taxpayer Office	757.7	2,167.0	693.8	2,093.0	-3%
Other Ministry of Finance	3,620.3	5,555.1	2,986.1	13,573.6	144%
<b>Other Key Ministries</b>	<b>10,827.6</b>	<b>31,347.7</b>	<b>10,519.7</b>	<b>50,954.4</b>	<b>63%</b>
Ministry of Transport	519.3	1,536.3	455.4	1,107.2	-28%
Ministry of Interior	1,744.0	5,793.9	2,060.2	4,964.2	-14%
Ministry of Communication	1,558.0	4,122.2	1,640.9	4,541.6	10%
Ministry of Foreign Affairs	699.9	2,578.9	921.5	2,317.3	-10%
Ministry of MDSA <sup>1</sup>	1,301.4	4,143.8	579.9	2,395.7	-42%
Other Budgetary Units	5,004.9	13,172.6	4,861.8	35,628.5	170%

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 third 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 collection to Afs 9.5 billion by end of the third quarter 1398 through exports and imports from Spin Boldak border. Nangarhar province also experienced slide high collection by 9 percent compared with the same period on last year. While collection in both Balkh and Herat provinces declined by 14 percent each mainly due to political and election related uncertainties.

**Table 7. Revenues by key province**

In millions of Afghanis	1397	1397	1398	1398	1398	% Target	% Change on 1397
	Q3	Q3 YTD	Est. Target	Q3	Q3 YTD		
Kabul	728.1	2,165.7	3,429.5	693.3	2,250.2	20%	-5%
Nangarhar	4,610.0	13,405.0	21,227.3	5,044.4	14,785.7	24%	9%
Balkh	3,206.0	10,323.8	16,348.2	2,745.1	9,066.3	17%	-14%
Kandahar	1,660.7	5,603.8	8,873.9	3,021.2	9,507.9	34%	82%
Faryab	1,252.0	3,158.7	5,002.0	1,201.8	3,707.4	24%	-4%
Herat	6,283.8	17,301.2	27,397.1	5,392.6	16,591.4	20%	-14%
Nimroz	1,699.5	5,563.0	8,809.2	1,778.0	5,845.3	20%	5%
Central Ministries	23,137.9	58,418.6	92,508.1	19,364.3	64,735.7	21%	-16%

## Grants

The share of grants in the total revenue was Afs 116.4 billion by end of the third quarter of FY1398, which shows a decline of 16.1 percent compared with similar quarter of the last year. Table 8a presents the operational grants for the third quarter of FY1398. The largest donor fund released by CSTC-A MoD was Afs 60.4 billion, which amounted to 56 percent of the total grants in the third quarter of FY1398. CSTC-A MoD donor fund shows a decline of 20.5 percent in up to end of third quarter of FY1398 as compared to the third quarter of FY1397 because of the declining donor commitments. The LOTFA fund released 33 percent grants up to the third quarter of FY1398. ARTF fund decreased highly which shows Afs 55 million only in the third quarter, however it was Afs 47.9 billion in same quarter of last year. The CSTC-A for Ministry of Interior shows donor fund increased in the third quarter of FY1398 by 30 percent as compared to the same period of FY197 due to declining donor commitments to the security sector in Afghanistan.

Table 8b shows the biggest development projects financed through the donor fund in the third quarter of FY1398. The Donors' Discretionary Fund for Development Projects was the first major donor grants provided with Afs 25.5 billion disbursed in the third quarter of FY1398. The second biggest project is the **Capacity Building Commercialization (CBC) Part 1 Distribution System**, which disbursed Afs 6.6 billion by the end of the third quarter of FY1398. The rest of the projects with their provided grants shown in below table.

**Table 8a. Operating Grants**

All Values are in Million Afs	1397	1397	%	1398	1398	%
	Q3	Q3 YTD	Total	Q3	Q3 YTD	Total
<b>Afghanistan Reconstruction Trust Fund (ARTF)</b>	1,983	47,950	28%	34	55	0%
<b>Law &amp; Order Trust Fund (LOTFA)</b>	11,147	36,065	21%	13,174	35,456	33%
<b>CSTC-A <sup>1</sup> MoD</b>	25,066	76,090	45%	19,319	60,472	56%
<b>CSTC-A <sup>1</sup> MoI</b>	3,192	9,961	6%	3,231	12,925	12%

1/ Combined Security Transitional Command Afghanistan

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

All Values are in Million Afghanis	Code	1398 YTD
<b>Donors' Discretionary Fund For Development Projects</b>	20000	25,507
<b>Capacity Building Commercialization (CBC) Part 1 Distribution System</b>	38200	6,667
<b>Improvement and Maintenance of Secondary Road</b>	30640	3,650
<b>Rehabilitation of Irrigation systems</b>	30581	3,177
<b>New 500 KV transmission Line from Turkmenistan - Andkhoy and From Andkhoy - Sheberghan new 220KV transmission line from Sheberghan - Mazar e Sharif</b>	35430	2,989
<b>Improving Service Delivery</b>	30940	2,937
<b>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</b>	32800	2,870
<b>Horticultural Production</b>	30650	2,348
<b>Goods border Crossing Point equipment for CAREC Corridors 5 and 6</b>	35420	2,112
<b>Improving Service Delivery</b>	32810	2,054

Higher Education Development Program	32720	1,603
Goods , Works , Non Consulting Services Training consultants, Services ,training and incremental Operating costs incurred by MRRD Under Parts 2,3 and 4 the project	30870	1,223
Small Development Program	40430	1,076
Baghlan to Bamyan road rehabilitation Project	32700	1,057
Reconstruction and Widening of the approximately 50 Km to Sapary Road	35260	930
Road Network Development Project 1	35060	878
Reconstruction of Section 2 of the Kabul Jalalabad Road ( 106 Km)	35360	875
Construction of a 500 KV Transmission line From Dashte Alwan to Kabul	35510	827
Institutional Development	41220	747

## 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 third quarter of the fiscal year 1398, and comparison with the same period in 1397. Table 9 shows that 24 percent of total operating budget was spent in the third quarter of the FY1398, which is 17 percent higher compared to the same period in FY1397.

Table 9 shows that the operating expenditures in total increased during the third quarter of FY1398 compared to the same period in 1397. Expenditures on acquisition of assets decreased by 31 percent, while compensation of employees, use of goods and services and social transfers increased by 14 percent, 25 percent and 38 percent respectively.

Table 10 shows that development expenditures decreased by 15 percent compared to the third quarter of FY1397. In which discretionary expenditures decreased by 6 percent and non-discretionary expenditure decreased by 22 percent accordingly. The lower execution rate was due to the presidential elections during the third quarter of the year.

**Table 9. Operating Expenditure**

In millions of Afghanis	1397	1397	1398	1398	1398	1398	%	% Change
	Q3	Q3 YTD	Q3	Q3 YTD	Budget	Allocated	Budget.	on 1397
<b>TOTAL GROSS EXPENDITURES</b>	<b>60,757.7</b>	<b>170,771.1</b>	<b>71,109.2</b>	<b>184,371.9</b>	<b>291,758.5</b>	<b>289,483.2</b>	<b>24%</b>	<b>17%</b>

<b>TOTAL NET EXPENDITURES (2)</b>	<b>60,753.4</b>	<b>170,754.7</b>	<b>70,989.4</b>	<b>184,244.2</b>					
<b>RECURRENT EXPENDITURES</b>									-
<b>Compensation of Employees</b>	<b>44,125.6</b>	<b>128,179.4</b>	<b>50,232.9</b>	<b>138,557.2</b>	<b>194,997.7</b>	<b>194,574.2</b>	<b>26%</b>		<b>14%</b>
Wages and Salaries	42,578.9	124,508.5	48,687.2	134,071.3					14%
o/w Wages and Salaries in Cash	35,246.7	108,498.5	41,560.8	115,288.2					18%
o/w Wages and Salaries in Kind	6,710.3	13,976.7	5,971.1	15,858.5					-11%
Social Benefits	1,692.8	3,941.3	1,615.1	4,699.2					-5%
Other Compensation	(146.0)	(270.4)	(69.5)	(213.4)					
<b>Use of Goods and Services</b>	<b>7,952.3</b>	<b>17,859.9</b>	<b>9,902.3</b>	<b>21,837.3</b>	<b>51,878.9</b>	<b>51,626.3</b>			<b>25%</b>
Travel	703.8	1,907.4	756.4	1,894.7					7%
Food	1,163.6	1,827.9	1,194.7	2,623.1					3%
Contracted Services	661.3	1,501.6	667.0	1,598.2					1%
Repairs and Maintenance	1,329.2	2,198.9	1,462.2	2,728.4					10%
Utilities	788.5	2,596.4	1,680.0	2,967.3					113%
Fuel	1,219.2	3,694.9	1,625.1	4,650.3					33%
Tools and Materials	1,149.5	2,339.7	870.4	1,951.0					-24%
Other Use of Goods and Services	937.1	1,793.1	1,646.6	3,424.2					
<b>Interest</b>	<b>116.8</b>	<b>517.3</b>	<b>127.2</b>	<b>408.2</b>	<b>1,588.6</b>	<b>1,588.6</b>	<b>8%</b>		<b>9%</b>
To Non-Residents									
<b>Social Transfers</b>	<b>6,999.2</b>	<b>20,813.2</b>	<b>9,654.1</b>	<b>21,286.0</b>	<b>34,378.1</b>	<b>34,378.1</b>	<b>28%</b>		<b>38%</b>
Subsidies	350.0	1,050.0	350.0	1,050.0					0%
Grants	132.6	365.8	29.1	72.7					-78%
<i>Foreign Grants</i>	121.1	341.6	27.9	55.6					
<i>Current Grants</i>	11.5	24.2	1.3	17.1					
Social Security	6,334.8	18,694.5	9,138.3	19,565.9					44%
Other Social Transfers	181.7	702.8	136.6	597.4					-25%
o/w Social Assistance	0.9	5.1	2.4	9.3					182%
o/w Advance Subsidies, Grants	180.9	697.8	134.2	588.1					-26%
<b>ACQUISITION OF ASSETS</b>									



<b>Gross Acquisition of NFA</b>	<b>1,559.5</b>	<b>3,384.9</b>	<b>1,072.9</b>	<b>2,155.5</b>	<b>8,915.2</b>	<b>8,904.7</b>	<b>-31%</b>
<b>Net Acquisition of NFA <sup>1</sup></b>	<b>1,555.3</b>	<b>3,368.5</b>	<b>953.1</b>	<b>2,027.8</b>			<b>-39%</b>
Sale of Land and Buildings	(4.2)	(16.4)	(119.9)	(127.8)			2735%
Buildings and Structures	678.3	2,194.5	162.6	406.8			-76%
Machinery / Equipment (>50,000)	737.5	899.6	615.7	1,014.3			-17%
Valuables	0.2	0.2	0.2	0.8			-6%
Land	133.9	280.5	278.8	675.0			108%
Capital Advance Payments	9.7	10.2	15.7	58.6			61%

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
	Q3	Q3 YTD	Q3	Q3 YTD	Budget	Allotted	Budget.	on 1397
<b>TOTAL GROSS EXPENDITURES</b>	<b>33,027.3</b>	<b>65,691.6</b>	<b>27,939.7</b>	<b>78,228.8</b>	<b>155,624.8</b>	<b>153,973.3</b>	<b>18%</b>	<b>-15%</b>
Discretionary Budget	13,716.4	26,527.4	12,926.8	35,197.5			-	-6%
Non-discretionary Budget	19,310.9	39,164.2	15,012.9	43,031.4			-	-22%
<b>TOTAL NET EXPENDITURES (2)</b>	<b>33,023.1</b>	<b>65,675.1</b>	<b>27,435.2</b>	<b>77,624.2</b>				<b>-17%</b>
<b>Use of Goods and Services</b>	<b>12,106.5</b>	<b>25,353.7</b>	<b>8,622.7</b>	<b>24,709.7</b>	<b>49,999.3</b>	<b>49,763.0</b>	<b>17%</b>	<b>-29%</b>
Travel	141.9	297.1	126.4	323.8				
Communications	8.7	10.4	17.8	33.8				
Contracted Services	9,728.1	20,591.4	6,213.9	18,880.8				
Repairs and Maintenance	234.5	302.3	177.0	466.7				
Utilities	20.4	51.8	43.4	90.4				
Fuel	35.7	55.2	162.3	260.0				
Other Use of Goods and Services	1,937.4	4,045.6	1,881.9	4,654.2				
o/w Tools and materials (< 50,000)	0.0	0.0	-	0.0				
o/w Other Expenses	186.3	353.6	328.6	729.0				
o/w Advances and Return of Expenditure	909.0	2,419.2	1,085.3	2,991.3				
<b>Subsides, Grants, Social Expenditures</b>	<b>76.3</b>	<b>100.6</b>	<b>162.3</b>	<b>296.2</b>	<b>402.3</b>	<b>402.3</b>		<b>113%</b>

**ACQUISITION OF ASSETS**

<b>Gross Acquisition of NFA</b>	<b>20,844.5</b>	<b>40,237.3</b>	<b>18,770.0</b>	<b>52,746.0</b>	<b>105,223.2</b>	<b>103,808.0</b>	<b>18%</b>	<b>-10%</b>
<b>Net Acquisition of NFA <sup>1</sup></b>	<b>20,840.3</b>	<b>40,220.9</b>	<b>18,650.2</b>	<b>52,618.2</b>				
Sale of Land and Buildings	(4.2)	(16.4)	(119.9)	(127.8)				
Buildings and Structures	15,206.9	28,027.9	10,952.0	34,092.2				
Machinery / Equipment (>50,000)	5,353.6	9,671.6	4,950.6	14,389.0				
Valuables	-	-	-	-				
Land	0.3	1.3	75.7	232.5				
Capital Advance Payments	283.7	2,536.5	2,791.8	4,032.3				

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 third 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 third quarter of 1398 is 6 percent higher than the same quarter in FY1397. The sector-wise expenditure is provided both for operating and development budget. The Operating budget expenditures shows an increase of 17 percent and development budget expenditures shows a decrease by 15 percent compared with the same period in previous year. The execution performance of all sectors improved. Among all, Security, Governance, Social Protection and Economic Governance sectors have the highest execution rate of 77, 174, 2324 and 177 percent respectively.

**Table 11. Expenditures by Economic Sectors**

In millions of Afghanis	1397	1397	1398	1398	1398	1398	%	% Change
	Q3	Q3 YTD	Q3	Q3 YTD	Budget	Allocated		
<b>TOTAL GROSS EXPENDITURES</b>	<b>94,091</b>	<b>237,311</b>	<b>99,285</b>	<b>263,631</b>	<b>449,183</b>	<b>446,845</b>	<b>59%</b>	<b>6%</b>
Operating Budget	60,753	170,755	70,989	183,998	291,758	291,072	63%	17%
Development Budget	33,027	65,692	27,940	78,229	157,425	133,109	59%	-15%
<b>Security</b>	<b>20,821</b>	<b>61,798</b>	<b>36,935</b>	<b>91,318</b>	<b>161,517</b>	<b>160,976</b>	<b>57%</b>	<b>77%</b>
Operating Budget	20,682	61,294	36,659	90,165	159,704	159,311	57%	77%
Development Budget	139	504	276	1,153	1,813	1,168	99%	99%
<b>Governance</b>	<b>4,295</b>	<b>10,286</b>	<b>11,765</b>	<b>56,488</b>	<b>51,966</b>	<b>51,604</b>	<b>109%</b>	<b>174%</b>
Operating Budget	3,092	8,451	7,312	37,177	30,996	30,921	120%	136%

Development Budget	1,202	1,836	4,452	19,311	20,970	20,663	93%	270%
<b>Infrastructure</b>	<b>8,813</b>	<b>18,717</b>	<b>15,031</b>	<b>33,277</b>	<b>79,652</b>	<b>78,615</b>	<b>42%</b>	<b>71%</b>
Operating Budget	1,189	2,783	1,228	2,913	5,680	5,656	52%	3%
Development Budget	7,624	15,935	13,803	30,364	73,973	50,811	60%	81%
<b>Education</b>	<b>11,598</b>	<b>29,905</b>	<b>12,993</b>	<b>28,554</b>	<b>49,971</b>	<b>49,787</b>	<b>57%</b>	<b>12%</b>
Operating Budget	10,206	27,238	12,053	26,661	43,859	43,787	61%	18%
Development Budget	1,392	2,666	941	1,893	6,112	6,000	32%	-32%
<b>Health</b>	<b>6,467</b>	<b>12,610</b>	<b>2,377</b>	<b>8,755</b>	<b>21,915</b>	<b>21,911</b>	<b>40%</b>	<b>-63%</b>
Operating Budget	1,272	2,850	1,087	2,343	4,844	4,840	48%	-15%
Development Budget	5,195	9,760	1,289	6,412	17,071	17,071	38%	-75%
<b>Agriculture</b>	<b>5,107</b>	<b>11,037</b>	<b>6,191</b>	<b>15,195</b>	<b>32,496</b>	<b>32,443</b>	<b>47%</b>	<b>21%</b>
Operating Budget	384	925	639	1,565	2,643	2,615	60%	66%
Development Budget	4,723	10,112	5,552	13,630	29,853	29,828	46%	18%
<b>Social Protection</b>	<b>279</b>	<b>639</b>	<b>6,760</b>	<b>11,246</b>	<b>18,251</b>	<b>18,241</b>	<b>62%</b>	<b>2324%</b>
Operating Budget	195	493	6,473	10,596	17,076	17,076	62%	3217%
Development Budget	84	146	287	649	1,175	1,165	56%	243%
<b>Economic Governance</b>	<b>2,613</b>	<b>6,418</b>	<b>7,234</b>	<b>16,241</b>	<b>33,414</b>	<b>33,269</b>	<b>49%</b>	<b>177%</b>
Operating Budget	1,038	2,881	5,538	12,577	26,956	26,865	47%	433%
Development Budget	1,265	2,672	1,340	2,506	6,458	6,404	39%	6%
<b>Unclassified</b>	<b>34,099</b>	<b>85,902</b>	<b>0</b>	<b>2,557</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-100%</b>
Operating Budget	22,695	63,841	0	0	0	0	-	-100%
Development Budget	11,404	22,061	0	2,310	0	0	-	-100%

## Expenditure Summary by Inputs

Table 12 presents expenditure based on major code level. Total government budget for the FY1398 is 447.5 billion, and expenditures in the end of third quarter reached to 263.6 billion which is 59 percent of the total budget. In the FY 1398, operation budget was 17 percent higher than same period in FY1397 whereas, development budget was decreased by 19 percent compared to the same period in the previous year. The highest spending of 71 percent was incurred on compensation of employees, while the lowest spending of 18 percent was on use of goods and services. Spending rate in most of the 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	%
	Q3	Q3 YTD	Budget	Allocated	Q3	Q3 YTD	on 1397	Budget.
<b>TOTAL GROSS EXPENDITURES</b>	<b>94,091.5</b>	<b>237,310.8</b>	<b>447,594.6</b>	<b>445,256.6</b>	<b>99,285.1</b>	<b>263,631.2</b>	6%	<b>59%</b>
<b>Operating Budget</b>	<b>60,753.4</b>	<b>170,754.7</b>	<b>298,859.0</b>		<b>71,345.3</b>	<b>184,244.2</b>	17%	<b>62%</b>
<b>Development Budget</b>	<b>33,027.3</b>	<b>65,691.6</b>	<b>148,735.6</b>		<b>26,869.5</b>	<b>77,055.5</b>	-19%	<b>52%</b>
Discretionary Budget	13,716.4	26,527.4			12,926.8	35,197.5	-6%	
Non-discretionary Budget	19,310.9	39,164.2			13,942.7	41,858.0	-28%	
<b>TOTAL NET EXPENDITURES</b>	<b>94,087.3</b>	<b>237,294.3</b>			<b>99,165.2</b>	<b>263,503.5</b>	5%	
<b>RECURRENT EXPENDITURES</b>	<b>71,687.5</b>	<b>193,688.6</b>			<b>79,442.1</b>	<b>208,729.7</b>	11%	
<b>Compensation of Employees</b>	<b>44,125.6</b>	<b>128,179.4</b>	<b>196,797.7</b>	<b>196,374.2</b>	<b>50,617.6</b>	<b>139,034.1</b>	15%	<b>71%</b>
Wages and Salaries	42,578.9	124,508.5			48,906.3	134,338.9	15%	
Social Benefits	1,692.8	3,941.3			1,780.7	4,908.5	5%	
Other Compensation	(146.0)	(270.4)			(69.5)	(213.4)		
<b>Use of Goods and Services</b>	<b>20,058.8</b>	<b>43,213.6</b>	<b>101,878.2</b>	<b>101,389.4</b>	<b>18,525.0</b>	<b>46,547.0</b>	-8%	<b>18%</b>
Travel	845.7	2,204.4			882.8	2,218.5	4%	
Food	1,172.2	1,838.3			1,212.5	2,656.9	3%	
Contracted Services	10,389.4	22,093.0			6,880.9	20,479.0	-34%	
Repairs and Maintenance	1,563.6	2,501.1			1,639.2	3,195.1	5%	
Utilities	808.9	2,648.2			1,723.3	3,057.7	113%	
Fuel	1,254.8	3,750.1			1,787.4	4,910.3	42%	
Tools and Materials	1,991.6	3,612.5			1,338.5	2,885.0	-33%	
Other Use of Goods and Services	2,032.4	4,565.9			3,060.4	7,144.5	51%	
<b>Interest</b>	<b>427.6</b>	<b>1,381.9</b>	<b>1,588.6</b>	<b>1,588.6</b>	<b>483.2</b>	<b>1,566.5</b>	13%	<b>30%</b>
<b>Social Transfers</b>	<b>116.8</b>	<b>517.3</b>			<b>127.2</b>	<b>408.2</b>	9%	
Subsidies	310.8	864.5			356.0	1,158.2	15%	
Grants	<b>7,075.5</b>	<b>20,913.7</b>	<b>34,780.3</b>	<b>34,780.3</b>	<b>9,816.3</b>	<b>21,582.2</b>	39%	<b>28%</b>
Foreign Grants	350.0	1,050.0			350.0	1,050.0	0%	
Current Grants	208.9	466.4			30.2	73.7	-86%	
Social Security	121.1	341.6			27.9	55.6		
Other Social Transfers <sup>1</sup>	87.8	124.8			2.3	18.1		

<b>ACQUISITION OF ASSETS</b>	6,334.8	18,694.5			9,138.3	19,565.9	44%	
<b>Gross Acquisition of NFA</b>	181.7	702.8			297.9	892.6	64%	
<b>Net Acquisition of NFA <sup>2</sup></b>								
Sale of Land and Buildings <sup>3</sup>	<b>22,404.0</b>	<b>43,622.2</b>	<b>114,138.4</b>	<b>112,712.7</b>	<b>19,843.0</b>	<b>54,901.5</b>	-11%	<b>17%</b>
Buildings and Structures	<b>22,399.8</b>	<b>43,605.8</b>			<b>19,723.1</b>	<b>54,773.7</b>	-12%	
Machinery / Equipment	(4.2)	(16.4)			(119.9)	(127.8)	2735%	
Valuables	15,885.2	30,222.3			11,114.6	34,499.0	-30%	
Land	6,091.1	10,571.2			5,566.4	15,403.4	-9%	
Capital Advance Payments	0.2	0.2			0.2	0.8	-6%	

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 aid and concessional loans. The table below shows that overall external debt decreased 3.9 percent in the debt stock between second and third quarter of 1398. However, the change as compared to the same period in 1397 is 4 percent higher. 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 projects.

The external debt increased by 4 percent to Afs 164,466 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. ADB provided Afs 49,439 million by end of the third quarter which is 4.9 percent lower compared to the second quarter of FY1398. World Bank provided Afs 26,511 million which is 4.7 percent less than the previous quarter. Among lending countries, Russian Federation continued to be the largest lender for the country by providing Afs 70,087 million by end of third quarter of the year.

**Table 13: Government Debt Stock**

In Million Afs	1397	1398	1398	% Change	
	Q3	Q2	Q3	YoY	QoQ
<b>EXTERNAL</b>	<b>157,617</b>	<b>171,167</b>	<b>164,466</b>	4%	-3.9%
<b>International Organizations</b>	<b>85,947</b>	<b>89,948</b>	<b>86,039</b>	0%	-4.3%
IMF	5,247	6,031	6,247	19%	3.6%
World Bank	26,928	27,804	26,511	-2%	-4.7%

Islamic Development Bank	3,478	4,027	3,721	7%	-7.6%
Asian Development Bank	50,174	51,951	49,429	-1%	-4.9%
Others	121	136	131	9%	-3.5%
<b>Foreign Governments</b>	<b>71,670</b>	<b>81,219</b>	<b>78,426</b>	9%	-3.4%
Russian Federation	64,286	72,567	70,087	9%	-3.4%
Saudi Fund	4,439	5,374	5,137	16%	-4.4%
Others	2,945	3,278	3,202	9%	-2.3%
<b>DOMESTIC</b>	<b>15,070</b>	<b>7,170</b>	<b>7,170</b>	<b>-52%</b>	<b>0.0%</b>
<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>172,687</b>	<b>178,338</b>	<b>171,636</b>	-1%	-3.8%

## Fiscal Sustainability

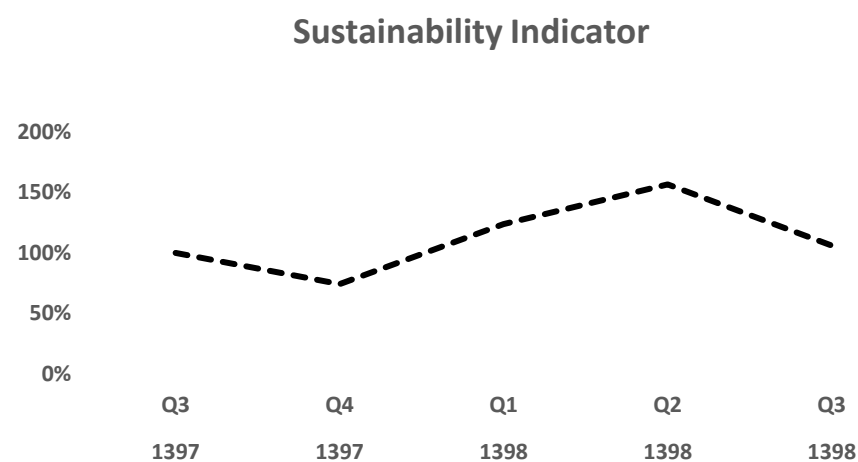
Ensuring fiscal sustainability has become an essential topic and a key goal of the Ministry of Finance to smoothen its current spending, tax and other policies in the long run to reduce the risk of government insolvency and to be self-sustained. However, due to huge expenditure pressures and gradual decline in donor's grant 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. Ministry of Finance managed to improve domestic revenue collection as a percentage share of total revenue during FY1398. Compared to the third quarter of FY1397, the share of domestic revenue in total revenue collection increased substantially from 62 percent to 71 percent. Whereas, the share of grants in total revenue decreased by 9 percent. To be self-reliant gradually, government aims to finance its operating expenses from domestic revenue sources. In this quarter, operating expenditures to domestic revenue ratio increased by 28 percent compared to the second quarter of FY1398. Similarly, it increased by 34 percent compared to the third quarter of the previous year. In the third quarter of FY1398, government financed 51 percent of salaries as a percentage of total expenditure, while it was 47 percent in the same quarter in FY1398.

**Table 14. Fiscal Sustainability**

	1397	1397	1398	1398	1398
	Q3	Q4	Q1	Q2	Q3
Domestic Revenue/Total	62%	70%	78%	55%	71%
Customs Revenue/Total	12%	11%	16%	2%	3%
Grants/Total	38%	30%	22%	45%	29%
Op. Spending/Dom. Rev.	132%	143%	99%	138%	166%
Salaries/Total Expenditure	47%	38%	72%	45%	51%
Interest/Expenditure	0.5%	0.4%	0.8%	0.6%	0.5%
Financing/Expenditure	8.8%	-13.7%	20.8%	-7.3%	-9.8%

Overall the indicator shows a slight increase in the first half of the year, but declined in the third quarter of FY1398. 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 4 percent compared to the same quarter in 1397. Similarly interest payment decreased by 21 percent, while recurrent expenditure increased by 8 percent respectively. In the third quarter, government run deficit of 36 percent in operating balances. Net acquisition of financial assets decreased by 26 percent. Similarly, the gap between lending and borrowing, financing and net acquisition of financial liabilities decreased by 130 percent, 110 percent and 68 percent respectively.

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

In millions of Afghanis	1397 Q3	1397 Q3 YTD	1398 Q3	1398 Q3 YTD	% Change on 1397
<b>TRANSACTIONS AFFECTING NET WORTH</b>					
Revenues including Grants	102,095	265,234	87,865	254,529	-4%
Expenditures (Recurrent)	70,923	191,835	79,440	208,728	9%
Interest	117	517	127	408	-21%
<b>Net Operating Balance</b>	<b>31,172</b>	<b>73,400</b>	<b>8,424</b>	<b>45,801</b>	<b>-38%</b>
<b>Primary Operating Balance</b>	<b>31,600</b>	<b>73,917</b>	<b>8,551</b>	<b>46,209</b>	<b>-37%</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS</b>					
Net Acquisition of Nonfinancial Assets	22,392	43,598	19,711	54,762	26%
<b>Net Lending-Borrowing</b>	<b>8,780</b>	<b>29,802</b>	<b>-11,287</b>	<b>-8,961</b>	<b>-130%</b>
<b>Financing</b>	<b>-1,860</b>	<b>-14,199</b>	<b>12,691</b>	<b>1,410</b>	<b>-110%</b>
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES</b>					
Net Acquisition of Financial Assets	-2,149	-16,521	1,789	-5,323	-68%
Net Acquisition of Financial Liabilities	289	2,322	10,903	6,733	190%
<b>RETAINED EARNINGS</b>					
<b>Discrepancies</b>	<b>6,920</b>	<b>15,602</b>	<b>1,404</b>	<b>-7,551</b>	<b>-148%</b>



Table 16 presents the transactions in non-financial assets or property market. In the third quarter of 1398, total purchase of non-financial assets has increased highly by 26 percent compared to the same period in 1397. The large portion of expenditures on capital was on the sales of land and buildings.

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

In millions of Afghanis	1397	1397	1398	1398	% Change
	Q3	Q3 YTD	Q3	Q3 YTD	on 1397
<b>NET ACQUISITION OF NONFINANCIAL ASSETS</b>	<b>22,392</b>	<b>43,598</b>	<b>19,711</b>	<b>54,762</b>	<b>26%</b>
Land and Buildings	16,015	30,488	11,337	35,267	<b>16%</b>
Purchase of Land and Buildings	16,019	30,504	11,464	35,401	<b>16%</b>
Buildings and Structures	15,885	30,222	11,091	34,475	<b>14%</b>
Land	134	282	373	926	<b>228%</b>
Sale of Land and Buildings	-4	-16	-126	-134	<b>716%</b>
Sale of State-Owned Enterprises	0	0	0	0	-
Machinery and Equipment (>50,000)	6,083	10,563	5,567	15,404	<b>46%</b>
Valuables	0	0	0	1	-
Other Acquisitions	293	2,547	2,807	4,090	<b>61%</b>
Capital Advance Payments	293	2,547	2,807	4,090	<b>61%</b>

## Annexure

Table 17. Detailed Operating Expenditure

In millions of Afghanis	Total Operating Expenditures					Wages		G+S		NFA		Others	
	1397	1398	% Change	1398 Budget	% Budget	1397	1398	1397	1398	1397	1398	1397	1398
	Q3 YTD	Q3 YTD		Q3 YTD		Q3 YTD	Q3 YTD	Q3 YTD	Q3 YTD	Q3 YTD	Q3 YTD	Q3 YTD	Q3 YTD
<b>TOTAL</b>	<b>190,913.4</b>	<b>247,316.7</b>	<b>29.5%</b>	<b>290,966</b>	<b>85%</b>	<b>126,070.4</b>	<b>138,046.7</b>	<b>17,455.9</b>	<b>21,631.5</b>	<b>3,373.6</b>	<b>2,103.7</b>	<b>21,318.6</b>	<b>21,694.1</b>
<b>Total Security</b>	<b>91,745.3</b>	<b>90,177.0</b>	<b>-1.7%</b>	<b>159,704</b>	<b>56%</b>	<b>81,303.3</b>	<b>77,575.9</b>	<b>8,014.9</b>	<b>10,191.9</b>	<b>1,367.0</b>	<b>881.5</b>	<b>1,060.0</b>	<b>1,527.7</b>
Ministry of Interior Affairs	30,451.1	31,869.0	4.7%	55,886		26,673.6	26,266.1	2,212.9	3,719.1	514.7	356.1	1,050.0	1,527.7
Ministry of Defence	42,312.6	36,814.4	-13.0%	74,939		39,577.5	34,648.8	2,065.8	1,913.2	659.3	252.3	10.0	0.1
Ministry of Foreign Affairs	3,887.2	4,100.0	5.5%	6,273		2,390.7	2,645.0	1,431.1	1,445.3	65.4	9.6	-	0.0
National Security Council	819.9	908.3	10.8%	1,241		637.7	756.5	182.2	151.3	-	0.4	(0.0)	(0.0)
Presidential Protective Service	1,203.5	1,842.0	53.1%	2,112		1,102.8	1,537.4	91.4	303.6	9.4	1.0	(0.0)	0.0
General Directorate of National Security	13,070.9	14,643.4	12.0%	19,253		10,921.0	11,722.0	2,031.7	2,659.4	118.2	262.1	(0.0)	(0.0)
<b>Total Governance, Rule of Law and Human Rights</b>	<b>15,491.5</b>	<b>36,647.2</b>	<b>136.6%</b>	<b>30,203</b>	<b>121%</b>	<b>11,354.3</b>	<b>27,874.6</b>	<b>3,131.8</b>	<b>5,416.2</b>	<b>748.7</b>	<b>811.1</b>	<b>256.7</b>	<b>2,545.4</b>
Office of the Chief of staff to the president	1,861.9	1,904.2	2.3%	4,226		1,621.1	1,674.8	232.6	202.1	8.1	27.3	(0.0)	(0.0)
Meshrano Jirga	336.4	1,909.3	467.6%	549		299.6	1,501.8	36.8	385.8	-	11.6	0.0	10.0
Wolesi Jirga	1,161.4	18,259.4	1472.2%	1,678		1,007.9	14,672.3	153.4	1,358.6	-	386.6	-	1,841.9
Supreme Court	2,641.6	3,574.7	35.3%	3,911		2,534.7	2,613.8	104.6	224.3	2.3	116.7	(0.0)	619.9
Ministry of Justice	484.0	479.8	-0.9%	904		388.9	369.4	94.8	110.4	0.3	-	(0.0)	0.0
Administrative Office of the President	2,430.2	3,727.1	53.4%	5,327		1,422.4	2,404.4	721.3	1,197.5	29.8	53.0	256.7	72.2
Ministry of State & Parliamentary Affairs	124.1	107.3	-13.5%	180		96.7	84.4	23.3	21.0	4.2	1.9	-	0.0
Ministry of Haj & Religious Affairs	739.7	806.5	9.0%	1,502		614.8	663.5	120.9	141.5	4.0	1.5	(0.0)	0.0
Attorney General Office	1,675.3	1,748.5	4.4%	2,875		1,464.9	1,492.4	177.8	251.6	32.6	4.5	(0.0)	(0.0)
Independent Election Commission	390.5	645.6	65.3%	2,919		333.4	560.4	57.0	81.5	-	2.3	0.0	1.5
Independent Administrative Reforms and Civil Service	328.2	342.0	4.2%	590		234.8	248.9	82.6	87.0	10.9	6.1	(0.0)	0.0
Independent Commission for Overseeing the Implementation of Cons	47.1	48.3	2.7%	82		35.0	36.4	12.1	11.9	-	-	0.0	0.0
Executive Directorate and Secretariat of Ministers Council	628.8	520.5	-17.2%	793		448.1	362.8	165.6	157.4	3.2	0.1	11.9	0.1

Afghanistan Central Civil Registration Authority	-	180.8	-	470	-	110.8	-	68.4	-	1.6	-	0.0	
Independent Directorate of Local Governance	3,071.8	2,630.1	-14.4%	4,416	1,226.4	1,237.8	1,236.8	1,205.0	608.6	187.3	-	-	
Afghanistan Independent Human Rights Commission	13.9	19.8	42.8%	42	-	-	13.9	19.8	-	-	-	-	
Independent Electoral Complaints Commission	185.6	263.6	42.1%	533	73.7	203.4	63.9	49.6	48.0	10.6	-	(0.0)	
<b>Total Infrastructure and Natural Resources</b>	<b>4,158.5</b>	<b>2,912.0</b>	<b>-30.0%</b>	<b>5,680</b>	<b>51%</b>	<b>1,830.4</b>	<b>1,867.3</b>	<b>1,190.1</b>	<b>742.1</b>	<b>1,138.0</b>	<b>302.6</b>	<b>0.0</b>	<b>(0.0)</b>
Ministry of Public Works	972.0	515.9	-46.9%	1,420	318.4	270.6	637.2	115.7	16.3	129.7	0.0	-	
Ministry of Transport	179.6	154.3	-14.1%	309	121.9	112.4	34.3	39.5	23.4	2.4	-	0.0	
Ministry of Communication & Information Technology	399.7	387.3	-3.1%	673	283.5	280.0	110.5	107.1	5.7	0.2	0.0	(0.0)	
Ministry of Energy and Water	543.7	531.3	-2.3%	872	350.3	339.2	149.5	156.2	43.9	36.0	-	-	
Urban Water Supply and Canalization Corporation	-	-	-	0	-	-	-	-	-	-	-	-	
Da Afghanistan Brishna Shirkat	-	-	-	0	-	-	-	-	-	-	-	-	
Ministry of Urban development and Housing	238.2	285.9	20.0%	509	170.1	209.0	62.0	53.6	6.0	23.2	0.0	-	
Civil Aviation Authority	206.2	207.9	0.8%	326	160.6	157.5	45.6	50.3	-	-	(0.0)	(0.0)	
Capital Region Independent Development Authority	26.7	133.4	399.3%	433	5.0	6.9	16.6	26.1	5.1	100.5	-	-	
Ministry of Mines and petroleum	350.6	463.6	32.2%	722	268.6	327.9	79.4	135.7	2.6	-	0.0	(0.0)	
National Environmental Protection Agency	150.2	149.1	-0.8%	252	114.8	114.4	35.5	33.0	-	1.6	-	0.0	
Afghanistan Atomic Energy Commission	30.8	32.9	6.7%	59	25.6	26.9	4.2	5.4	1.0	0.5	(0.0)	(0.0)	
Kabul Municipality	-	-	-	0	-	-	-	-	-	-	-	-	
Afghanistan Railway Authority	1,060.7	50.4	-95.3%	105	11.7	22.4	15.1	19.5	1,033.9	8.5	-	-	
<b>Total Education</b>	<b>27,507.2</b>	<b>26,660.6</b>	<b>-3.1%</b>	<b>43,859</b>	<b>61%</b>	<b>25,487.1</b>	<b>24,373.7</b>	<b>1,977.5</b>	<b>2,198.8</b>	<b>42.6</b>	<b>78.2</b>	<b>0.0</b>	<b>10.0</b>
Ministry of Education	23,037.3	21,747.6	-5.6%	36,419	22,061.7	20,682.7	938.2	1,024.2	37.4	40.7	0.0	0.0	
Ministry of Higher Education	3,486.5	3,536.6	1.4%	5,645	2,712.2	2,785.5	774.1	750.0	0.2	1.1	0.0	(0.0)	
Ministry of Information and Culture	385.6	437.6	13.5%	698	296.6	295.6	87.4	139.8	1.6	2.1	(0.0)	0.0	
Afghanistan Academy of Sciences	153.0	156.2	2.0%	250	140.3	141.9	12.8	14.3	-	-	0.0	0.0	
General Directorate of Sports and Fitness	116.1	170.4	46.8%	283	52.2	52.5	63.8	109.1	0.1	8.7	0.0	-	
Radio and television of Afghanistan	328.7	612.3	86.3%	564	224.1	415.5	101.2	161.3	3.4	25.6	0.0	10.0	

<b>Total Health</b>	<b>2,849.9</b>	<b>2,342.1</b>	<b>-17.8%</b>	<b>4,844</b>	<b>48%</b>	<b>1,762.0</b>	<b>1,706.2</b>	<b>1,058.0</b>	<b>633.3</b>	<b>29.8</b>	<b>2.7</b>	<b>0.0</b>	<b>0.0</b>
Ministry of Public Health	2,849.9	2,342.1	-17.8%	4,844		1,762.0	1,706.2	1,058.0	633.3	29.8	2.7	0.0	0.0
<b>Total Agriculture and Rural Development</b>	<b>2,019.9</b>	<b>1,565.3</b>	<b>-22.5%</b>	<b>2,643</b>	<b>59%</b>	<b>1,369.4</b>	<b>1,287.5</b>	<b>641.6</b>	<b>265.6</b>	<b>8.9</b>	<b>12.1</b>	<b>0.0</b>	<b>(0.0)</b>
Ministry of Agriculture, Irrigation & Livestock	1,095.3	766.7	-30.0%	1,359		782.8	686.4	307.4	78.3	5.2	2.1	0.0	(0.0)
Ministry of Counter Narcotics	151.2	123.1	-18.6%	232		109.3	91.6	39.9	31.4	2.1	-	-	0.0
Ministry of Rural Rehabilitation and Development	454.7	355.4	-21.8%	523		242.1	247.9	211.0	97.8	1.6	9.6	0.0	-
Afghanistan Independent Land Authority	318.7	320.2	0.5%	529		235.3	261.6	83.4	58.1	-	0.4	0.0	0.0
<b>Total Social Protection</b>	<b>21,016.3</b>	<b>10,595.1</b>	<b>-49.6%</b>	<b>17,076</b>	<b>62%</b>	<b>1,191.9</b>	<b>1,163.4</b>	<b>456.8</b>	<b>402.8</b>	<b>26.6</b>	<b>14.0</b>	<b>19,341.0</b>	<b>9,014.9</b>
Ministry of Frontiers and Tribal Affairs	263.1	232.7	-11.5%	485		146.9	153.6	116.2	79.2	-	-	0.0	0.0
Ministry of Labor Social Affairs Martyrs and Disabled	19,477.6	9,340.6	-52.0%	15,048		662.5	632.4	203.8	203.2	0.8	10.1	18,610.5	8,494.9
Ministry of Refugee & Returnees	224.2	205.0	-8.6%	387		164.3	159.0	51.3	44.3	8.5	1.8	(0.0)	(0.0)
Ministry of Women Affairs	152.0	137.4	-9.7%	260		107.2	107.9	28.8	27.4	16.0	2.0	-	-
Afghanistan National Disaster Management Authority	821.5	600.7	-26.9%	722		56.2	54.8	33.5	25.9	1.3	-	730.6	520.1
Directorate of Kochis	77.9	78.8	1.1%	174		54.7	55.9	23.2	22.9	-	0.0	-	0.0
<b>Total Economic Gov. and Private Sector Devel't</b>	<b>3,429.8</b>	<b>12,576.6</b>	<b>266.7%</b>	<b>26,956</b>	<b>47%</b>	<b>1,771.9</b>	<b>2,198.1</b>	<b>985.2</b>	<b>1,780.8</b>	<b>12.0</b>	<b>1.6</b>	<b>660.9</b>	<b>8,596.0</b>
Ministry of Finance	2,642.8	11,747.9	344.5%	25,496		1,258.7	1,597.3	721.8	1,554.4	1.4	0.2	660.9	8,596.0
Ministry of Commerce and Industry	337.2	351.7	4.3%	646		185.4	230.9	150.4	120.8	1.3	-	(0.0)	(0.0)
Ministry of Economy	180.5	184.2	2.0%	325		125.3	136.7	47.2	46.4	8.0	1.0	-	0.0
Supreme and Audit office	109.5	110.6	1.0%	186		79.1	84.0	30.1	26.6	0.3	-	-	0.0

1/ Interest, and Subsidies and Transfers

Table 18. Revenue from All Province

In millions of Afghanis	1397 Q3	1397 Q3 YTD	1398 Est. Target	1398 Q3	1398 Q3 YTD	% Target	% Change on 1397
<b>REVENUES exc. grants</b>	<b>46,097.8</b>	<b>126,303.1</b>	<b>200,005.6</b>	<b>43,097.9</b>	<b>138,276.5</b>	<b>69%</b>	<b>9%</b>
Badakhshan	87	251	397	97	279	70%	11%
Badghis	37	127	201	46	123	61%	-3%
Baghlan	101	324	513	102	323	63%	0%
Balkh	3,206	10,324	16,348	2,745	9,066	55%	-12%
Bamyan	65	203	322	-70	160	50%	-21%
Central Ministries	23,138	58,419	92,508	19,364	64,736	70%	11%
Dikondy	39	105	166	58	127	76%	21%
Farah	1,003	3,074	4,869	991	2,518	52%	-18%
Faryab	1,252	3,159	5,002	1,202	3,707	74%	17%
Ghazni	101	344	545	111	337	62%	-2%
Ghor	38	119	188	46	109	58%	-9%
Helmand	152	538	852	229	543	64%	1%
Herat	6,284	17,301	27,397	5,393	16,591	61%	-4%
Jawzjan	109	293	464	91	277	60%	-5%
Kabul	728	2,166	3,430	693	2,250	66%	4%
Kandahar	1,661	5,604	8,874	3,021	9,508	107%	70%
Kapisa	48	153	242	51	143	59%	-6%
Khost	299	587	930	365	1,229	132%	109%
Kunar	74	217	344	63	184	54%	-15%
Kunduz	333	1,039	1,645	334	1,096	67%	5%
Laghman	65	195	309	56	172	56%	-12%
Logar	42	126	200	52	112	56%	-11%
Nangarhar	4,610	13,405	21,227	5,044	14,786	70%	10%
Nimroz	1,700	5,563	8,809	1,778	5,845	66%	5%
Nuristan	24	46	73	26	53	72%	15%
Offshore Payments	0	0	0	0	0	-	-
Paktika	101	240	380	201	891	234%	271%
Paktiya	357	1,134	1,796	315	1,376	77%	21%
Pangsher	26	88	139	37	87	63%	-1%
Parwan	126	302	479	135	354	74%	17%
Samangan	49	158	250	57	174	70%	11%
Saripul	41	134	213	67	163	76%	21%
Takhar	109	329	521	133	349	67%	6%

Uruzgan	30	65	102	21	78	76%	21%
Wardak	63	170	269	72	181	67%	6%
Zabul	28	81	128	45	102	80%	27%

Table 19a. Programs Expenditure

In millions of Afghanis	OPERATING BUDGET 1398				DEVELOPMENT BUDGET 1398				TOTAL BUDGET 1398			
	Q3 YTD	Budget	Allotted	% Allot.	Q3 YTD	Budget	Allotted	% Allot.	Q3 YTD	Budget	Allotted	% Allot.
<b>Ministry of Education</b>	<b>21,747.6</b>	<b>36,419.2</b>	<b>36,419.2</b>	<b>60%</b>	<b>1,150.2</b>	<b>2,978.6</b>	<b>2,866.9</b>	<b>40%</b>	<b>22,897.8</b>	<b>39,397.7</b>	<b>39,286.1</b>	<b>58%</b>
General & Islamic Education	17,814.2	29,020.0	29,020.0	61%	949.6	1,996.4	1,994.1	48%	18,763.8	31,016.4	31,014.1	61%
Curriculum development & teacher training	1,013.7	1,813.8	1,813.8	56%	62.1	113.4	113.4	55%	1,075.8	1,927.2	1,927.2	56%
Technical and vocational training program	389.6	697.1	697.1	56%	9.0	18.4	18.4	49%	398.6	715.5	715.5	56%
Literacy and informal Education	1,627.2	3,097.7	3,097.7	53%	42.7	400.0	400.0	11%	1,669.8	3,497.7	3,497.7	48%
Education management	904.4	1,790.5	1,790.5	51%	86.9	450.4	341.0	25%	991.3	2,240.9	2,131.6	47%
Other	(1.6)	-	-	-	-	-	-	-	(1.6)	-	-	-
<b>Ministry of Agriculture, Irrigation and Livestock</b>	<b>766.7</b>	<b>1,359.3</b>	<b>1,359.3</b>	<b>56%</b>	<b>3,406.5</b>	<b>7,829.1</b>	<b>7,829.1</b>	<b>44%</b>	<b>4,173.1</b>	<b>9,188.4</b>	<b>9,188.4</b>	<b>45%</b>
Natural Resource Management	88.5	142.7	142.7	62%	1,001.1	2,227.5	2,227.5	45%	1,089.5	2,370.2	2,370.2	46%
Agriculture Production and Productivity	221.4	364.3	364.3	61%	1,499.1	3,138.3	3,138.3	48%	1,720.5	3,502.6	3,502.6	49%
Economic Regeneration	95.1	167.0	167.0	57%	876.1	2,370.0	2,370.0	37%	971.2	2,537.1	2,537.1	38%
Reform and Capacity Building	362.7	685.3	685.3	53%	30.2	93.3	93.3	32%	393.0	778.6	778.6	50%
Other	(1.0)	-	-	-	-	6,698.4	6,698.4	0%	(1.0)	-	-	-
<b>Ministry of Rural Rehabilitation and Development</b>	<b>355.4</b>	<b>523.0</b>	<b>523.0</b>	<b>68%</b>	<b>9,896.1</b>	<b>21,232.7</b>	<b>-</b>	<b>-</b>	<b>10,251.5</b>	<b>21,755.7</b>	<b>21,755.7</b>	<b>47%</b>
Rural Infrastructure (RI)	-	-	-	-	3,890.6	8,324.7	8,324.7	47%	3,890.6	8,324.7	8,324.7	47%
Economic Regeneration (ER)	-	-	-	-	175.2	817.6	817.6	21%	175.2	817.6	817.6	21%
Local Governance	-	-	-	-	5,830.4	12,090.4	12,090.4	48%	5,830.4	12,090.4	12,090.4	48%
Institutional Support Program (ISP)	355.9	523.0	523.0	68%	-	-	-	-	355.9	523.0	523.0	68%
Other	(0.5)	-	-	-	-	6,698.4	6,698.4	0%	(0.5)	-	-	-
<b>Ministry of Energy &amp; Water</b>	<b>531.3</b>	<b>872.4</b>	<b>848.9</b>	<b>63%</b>	<b>4,814.1</b>	<b>10,673.7</b>	<b>10,671.4</b>	<b>45%</b>	<b>5,345.5</b>	<b>11,546.1</b>	<b>11,520.2</b>	<b>46%</b>
Energy	42.4	72.9	72.9	58%	1,586.9	2,414.7	2,412.4	66%	1,629.3	2,487.6	2,485.3	66%
Water	338.4	543.2	539.5	63%	3,227.2	8,259.0	8,259.0	39%	3,565.6	8,802.1	8,798.5	41%
Admin & Finance	151.7	256.4	236.5	64%	-	-	-	-	151.7	256.4	236.5	64%

Other	(1.1)			-	-	6,698.4	6,698.4	0%	(1.1)			-
<b>Ministry of Finance</b>	<b>11,747.9</b>	<b>25,495.8</b>	<b>25,495.8</b>	<b>46%</b>	<b>1,759.4</b>	<b>4,122.2</b>	<b>4,122.2</b>	<b>43%</b>	<b>13,507.3</b>	<b>29,618.0</b>	<b>29,618.0</b>	<b>46%</b>
Public Financial Management	11,000.2	22,205.1	22,205.1	50%	603.1	1,554.8	1,554.8	39%	11,603.3	23,759.9	23,759.9	49%
Revenue Management	451.0	823.1	823.1	55%	186.7	434.7	434.7	43%	637.7	1,257.8	1,257.8	51%
Operation (General Administration)	1,203.5	1,943.4	1,943.4	62%	969.5	2,132.6	2,132.6	45%	2,173.0	4,076.0	4,076.0	53%
Policy Management	251.4			-	-	-	-	-	251.4	524.2	524.2	48%
Other	(1,158.1)			-	-	6,698.4	6,698.4	0%	(1,158.1)			-
<b>Ministry of Public Works</b>	<b>515.9</b>	<b>1,420.0</b>	<b>1,420.0</b>	<b>36%</b>	<b>8,380.1</b>	<b>20,542.5</b>	<b>20,542.5</b>	<b>41%</b>	<b>8,896.0</b>	<b>21,962.5</b>	<b>21,962.5</b>	<b>41%</b>
Transportation Infrastructures	31.0	62.8	62.8	49%	8,380.1	20,542.5	20,542.5	41%	8,411.1	20,605.4	20,605.4	41%
Maintenance of Transport Infrastructure	373.7	1,142.4	1,142.4	33%	-	-	-	-	373.7	1,142.4	1,142.4	33%
Admin & Finance	111.9	214.7	214.7	52%	-	-	-	-	111.9	214.7	214.7	52%
Other	(0.8)			-	-	6,698.4	6,698.4	0%	(0.8)			-
<b>Ministry of Public Health</b>	<b>2,342.1</b>	<b>4,844.1</b>	<b>4,839.6</b>	<b>48%</b>	<b>6,411.8</b>	<b>17,071.2</b>	<b>17,071.2</b>	<b>38%</b>	<b>8,754.0</b>	<b>21,915.3</b>	<b>21,910.8</b>	<b>40%</b>
Institutional Development and Assessment (IDA)	21.4	49.1	49.1	44%	697.7	2,716.4	2,716.4	26%	719.2	2,765.5	2,765.5	26%
Health Service Provision	994.5	2,171.5	2,171.5	46%	5,689.2	14,159.8	14,159.8	40%	6,683.7	16,331.3	16,331.3	41%
Admin	1,334.6	2,623.5	2,619.0	51%	24.9	195.0	195.0	13%	1,359.5	2,818.5	2,814.0	48%
Other	(8.4)			-	-	6,698.4	6,698.4	0%	(8.4)			-
<b>Independent Directorate of Local Governance</b>	<b>2,630.1</b>	<b>4,415.8</b>	<b>4,345.8</b>	<b>61%</b>	<b>1,527.1</b>	<b>3,807.3</b>	<b>3,707.3</b>	<b>41%</b>	<b>4,157.3</b>	<b>8,223.1</b>	<b>8,053.1</b>	<b>52%</b>
National Principals for Local Governance	71.1	138.3	138.3	51%	-	-	-	-	71.1	138.3	138.3	51%
Local Governance Management	2,210.2	3,636.0	3,635.5	61%	1,527.1	3,807.3	3,707.3	41%	3,737.3	7,443.4	7,342.9	51%
General Supporting Services	350.4	641.5	571.9	61%	-	-	-	-	350.4	641.5	571.9	61%
Other	(1.6)			-	-	6,698.4	6,698.4	0%	(1.6)			-
<b>Ministry of Urban Development</b>	<b>285.9</b>	<b>508.5</b>	<b>508.5</b>	<b>56%</b>	<b>1,693.8</b>	<b>5,081.4</b>	<b>5,081.4</b>	<b>33%</b>	<b>1,979.7</b>	<b>5,589.9</b>	<b>5,589.9</b>	<b>35%</b>
Planning & Urban Development	21.2	29.8	29.8	71%	124.5	514.9	514.9	24%	145.7	544.7	544.7	27%
Housing	18.2	25.1	25.1	73%	385.5	1,136.0	1,136.0	34%	403.7	1,161.1	1,161.1	35%
Urban Infrastructure	25.3	39.9	39.9	63%	343.1	1,062.0	1,062.0	32%	368.4	1,101.9	1,101.9	33%
Management & Operations	221.6	413.7	413.7	54%	840.8	2,368.5	2,368.5	35%	1,062.4	2,782.2	2,782.2	38%
Other	(0.5)			-	-			-	(0.5)			-

Table 19b. Programs Expenditure

(In millions of Afghanis)	OPERATING BUDGET				DEVELOPMENT BUDGET				TOTAL BUDGET			
	1398				1398				1398			
	Q3 YTD	Budget	Allocated	% Alloc.	Q3 YTD	Budget	Allocated	% Alloc.	Q3 YTD	Budget	Allocated	% Alloc.
<b>Ministry of Transport</b>	<b>154.3</b>	<b>309.1</b>	<b>309.1</b>	<b>50%</b>	<b>18.2</b>	<b>85.0</b>	<b>85.0</b>	<b>21%</b>	<b>172.5</b>	<b>394.1</b>	<b>394.1</b>	<b>44%</b>
Land Transport Services	154.5	309.1	309.1	50%	18.2	0.0	0.0	-	172.7	394.1	394.1	44%
Other	-0.2			-	0.0	0.0	0.0	-	-0.2			-
<b>Ministry of Communication and Information Technology</b>	<b>387.3</b>	<b>673.3</b>	<b>673.3</b>	<b>58%</b>	<b>229.4</b>	<b>3894.0</b>	<b>2882.4</b>	<b>8%</b>	<b>616.8</b>	<b>4567.4</b>	<b>3555.7</b>	<b>17%</b>
E - Afghanistan	90.4	163.9	163.9	55%	229.4	0.0	0.0	-	319.8	4057.9	3046.2	10%
ICT Literacy	23.8	41.4	41.4	57%	0.0	0.0	0.0	-	23.8	41.4	41.4	57%
General Administration & Management	274.4	468.0	468.0	59%	0.0	0.0	0.0	-	274.4	468.0	468.0	59%
Other	-1.2			-	0.0	0.0	0.0	-	-1.2			-
<b>Ministry of Commerce and Industry</b>	<b>351.7</b>	<b>645.9</b>	<b>561.1</b>	<b>63%</b>	<b>32.8</b>	<b>296.2</b>	<b>291.1</b>	<b>11%</b>	<b>384.5</b>	<b>942.1</b>	<b>852.2</b>	<b>45%</b>
Private Sector and Industry Development	34.7	56.6	53.1	65%	6.0	0.0	0.0	-	40.8	205.7	202.2	20%
Trade Policy and Transit	207.1	370.4	318.2	65%	17.9	0.0	0.0	-	225.0	443.6	386.2	58%
Admin and Regulatory Services	111.4	218.9	189.8	59%	8.9	0.0	0.0	-	120.3	292.9	263.8	46%
Other	-1.6			-	0.0	0.0	0.0	-	-1.6			-
<b>Ministry of Labour, Social Affairs, Martyrs and Disabled</b>	<b>9340.6</b>	<b>15048.2</b>	<b>15048.2</b>	<b>62%</b>	<b>225.5</b>	<b>530.0</b>	<b>520.0</b>	<b>43%</b>	<b>9566.0</b>	<b>15578.3</b>	<b>15568.3</b>	<b>61%</b>
Labor Support Program	38.8	59.3	59.3	65%	214.6	0.0	0.0	-	253.4	513.8	513.8	49%
Social services	249.0	396.6	396.6	63%	6.3	0.0	0.0	-	255.3	421.6	421.6	61%
Martyrs and Disabled	8565.3	13758.9	13758.9	62%	4.6	0.0	0.0	-	8569.8	13798.9	13798.9	62%
Administration & Finance	490.7	833.4	833.4	59%	0.0	0.0	0.0	-	490.7	843.9	833.9	59%
Other	-3.2			-	0.0	0.0	0.0	-	-3.2			-
<b>Ministry of Defense</b>	<b>36814.4</b>	<b>74938.5</b>	<b>74646.2</b>	<b>49%</b>	<b>12.1</b>	<b>38.4</b>	<b>38.4</b>	<b>32%</b>	<b>36826.5</b>	<b>74976.9</b>	<b>74684.7</b>	<b>49%</b>
Combat forces	36742.8	72046.4	71754.1	51%	12.1	0.0	0.0	-	36754.9	72084.8	71792.6	51%
Supportive forces	203.3	2892.1	2892.1	7%	0.0	0.0	0.0	-	203.3	2892.1	2892.1	7%
Other	-131.8			-	0.0	0.0	0.0	-	-131.8			-
<b>Ministry of Women Affairs</b>	<b>137.4</b>	<b>260.4</b>	<b>260.4</b>	<b>53%</b>	<b>34.6</b>	<b>51.8</b>	<b>51.8</b>	<b>67%</b>	<b>172.0</b>	<b>312.2</b>	<b>312.2</b>	<b>55%</b>
Women Support and Strengthening	9.6	14.4	14.4	67%	1.9	0.0	0.0	-	11.5	23.2	23.2	50%
Gender Development and policy monitoring	11.3	17.0	17.0	66%	31.7	0.0	0.0	-	43.0	59.0	59.0	73%
Administration & Finance	116.6	229.1	229.1	51%	1.0	0.0	0.0	-	117.6	230.1	230.1	51%
Other	-0.2			-	0.0	0.0	0.0	-	-0.2			-
<b>Ministry of Economy</b>	<b>184.2</b>	<b>324.6</b>	<b>318.1</b>	<b>58%</b>	<b>191.4</b>	<b>382.1</b>	<b>382.1</b>	<b>50%</b>	<b>375.6</b>	<b>706.7</b>	<b>700.2</b>	<b>54%</b>



Economic Policy and Strategy and Monitoring and Evaluation	127.0	217.6	216.1	59%	175.9	0.0	0.0	-	302.8	555.4	553.9	55%
Management & Operations	59.0	107.0	102.0	58%	15.6	0.0	0.0	-	74.6	151.3	146.3	51%
Other	-1.8			-	0.0	0.0	0.0	-	-1.8			-
<b>President's Office</b>	<b>1904.2</b>	<b>4225.6</b>	<b>4225.6</b>	<b>45%</b>	<b>1064.8</b>	6698.4	6698.4	<b>16%</b>	<b>0.0</b>	<b>10924.0</b>	<b>10924.0</b>	<b>0%</b>
Providing Services to the President	0.0	4225.6	4225.6	0%	0.0	0.0	0.0	-	0.0	4225.6	4225.6	0%
Other	1904.2			-	1064.8	0.0	0.0	-	0.0	0.0		-
<b>Ministry of Higher Education</b>	<b>3536.6</b>	<b>5644.6</b>	<b>5595.0</b>	<b>63%</b>	<b>454.8</b>	<b>2439.2</b>	<b>2439.2</b>	<b>19%</b>	<b>3991.4</b>	<b>8083.8</b>	<b>8034.2</b>	<b>50%</b>
Providing higher education opportunities	1096.5	1741.4	1721.4	64%	87.3	0.0	0.0	-	1183.8	2336.8	2316.8	51%
Leadership & Management of Higher Education System	1805.4	2535.6	2535.6	71%	0.0	0.0	0.0	-	1805.4	2535.6	2535.6	71%
Other	634.7			-	367.5	0.0	0.0	-	1002.2			-
<b>IARCSC</b>	<b>342.0</b>	<b>589.5</b>	<b>589.5</b>	<b>58%</b>	<b>632.1</b>	<b>1445.9</b>	<b>1445.9</b>	<b>44%</b>	<b>974.1</b>	<b>2035.4</b>	<b>2035.4</b>	<b>48%</b>
Appointments & Appeals	52.7	80.6	80.6	65%	0.0	0.0	0.0	-	52.7	80.6	80.6	65%
Public Administrative Reforms	46.2	70.0	70.0	66%	10.0	0.0	0.0	-	56.2	85.0	85.0	66%
Capacity Development	34.7	52.6	52.6	66%	0.0	0.0	0.0	-	34.7	52.6	52.6	66%
Supportive Program	208.4	386.3	386.3	54%	622.0	0.0	0.0	-	830.5	1817.2	1817.2	46%
Other	0.0			-	0.0			-	0.0			-
<b>OTHERS</b>	<b>153,241</b>	<b>112,448</b>	<b>113,085</b>		<b>36,288</b>	<b>46,425</b>	<b>67,247</b>		<b>189,529</b>	<b>158,873</b>	<b>180,332</b>	
<b>TOTAL GROSS EXPENDITURES</b>	<b>247,317</b>	<b>290,966</b>	<b>291,072</b>	<b>85%</b>	<b>78,223</b>	<b>155,625</b>	<b>153,973</b>	<b>51%</b>	<b>322,571</b>	<b>446,591</b>	<b>466,278</b>	<b>69%</b>

Table 20: Details Development Expenditure

In millions of Afghanis	1397 Q3	1397 Q3 YTD	1398 Budget	1398 Q3	1398 Q3 YTD	1398 Unspent Budget	1398 Unspent/Total	% Increase
<b>TOTAL</b>	<b>33,027.3</b>	<b>65,691.6</b>	<b>449,183.3</b>	<b>27,934.0</b>	<b>78,223.1</b>	<b>370,960.2</b>	<b>83%</b>	<b>-15%</b>
<b>Total Infrastructure and Natural Resources</b>	<b>13,826.4</b>	<b>27,886.8</b>	<b>79,652.4</b>	<b>13,802.8</b>	<b>30,364.2</b>	<b>49,288.2</b>	<b>62%</b>	<b>0%</b>
Ministry of Public Works	4,759.5	11,128.3		4,394.1	8,380.1			-8%
Ministry of Transport	9.0	18.5		8.9	18.2			-1%
Ministry of Energy and Water	1,559.7	2,354.2		1,669.1	4,814.1			7%
Urban Water Supply and Canalization Corporation	101.3	232.7		76.7	336.1			-24%
Ministry of Communication & Information Technology	688.9	778.7		85.7	229.4			-88%
Ministry of Mines and Petroleum	189.6	449.1		290.9	407.5			53%
Other Ministries	6,518.3	12,925.3		7,277.4	16,178.7			12%

<b>Total Agriculture and Rural Development</b>	<b>6,922.2</b>	<b>15,275.8</b>	<b>32,496.1</b>	<b>5,551.9</b>	<b>13,630.0</b>	<b>18,866.1</b>	<b>5%</b>	<b>-20%</b>
Ministry of Agriculture, Irrigation & Livestock	2,198.8	5,163.8		1,878.0	3,406.5			-15%
Ministry of Rural Rehabilitation and Development	4,404.8	9,655.2		3,533.7	9,896.1			-20%
Other Ministries	318.6	456.8		140.2	327.3			-56%
<b>Total Education</b>	<b>1,414.7</b>	<b>2,707.7</b>	<b>49,970.8</b>	<b>940.9</b>	<b>1,892.5</b>	<b>48,078.3</b>	<b>13%</b>	<b>-33%</b>
Ministry of Education	919.2	1,669.3		591.9	1,150.2			-36%
Other Ministries	495.5	1,038.3		348.9	742.3			-30%
<b>Total Economic Gov. and Private Sector Devel't</b>	<b>2,993.1</b>	<b>4,566.6</b>	<b>33,414.3</b>	<b>1,339.5</b>	<b>2,505.6</b>	<b>30,908.7</b>	<b>8%</b>	<b>-55%</b>
Ministry of Finance	1,038.4	2,315.0		803.4	1,759.4			-23%
Other Ministries	1,954.7	2,251.6		536.1	746.2			-73%
<b>Total Health</b>	<b>5,195.3</b>	<b>9,759.7</b>	<b>21,915.3</b>	<b>1,289.2</b>	<b>6,411.8</b>	<b>15,503.4</b>	<b>4%</b>	<b>-75%</b>
Ministry of Public Health	5,195.3	9,759.7		1,289.2	6,411.8			-75%
<b>Total Governance, Rule of Law and Human Rights</b>	<b>1,872.5</b>	<b>3,410.4</b>	<b>51,966.3</b>	<b>4,446.8</b>	<b>19,305.7</b>	<b>32,660.6</b>	<b>9%</b>	<b>137%</b>
Independent Directorate of Local Governance	1,105.9	1,522.9		1,016.3	1,527.1			-8%
Other Ministries	766.7	1,887.5		3,430.5	17,778.6			347%
<b>Total Social Protection</b>	<b>187.5</b>	<b>623.2</b>	<b>18,251.3</b>	<b>287.1</b>	<b>649.5</b>	<b>17,601.8</b>	<b>5%</b>	<b>53%</b>
<b>Total Security</b>	<b>615.6</b>	<b>1,461.3</b>	<b>161,516.8</b>	<b>275.8</b>	<b>1,153.3</b>	<b>160,363.4</b>	<b>43%</b>	<b>-55%</b>
<b>Total Unclassified</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,310.5</b>	<b>(2,310.5)</b>	<b>-1%</b>	<b>-</b>

Table 21a. Detailed Ministry Expenditure

In millions of Afghanis	1397		1398		1398	1398	% Alloc.	% Increase
	Q3	Q3 YTD	Q3	Q3 YTD	Budget	Allocated		
<b>TOTAL GROSS EXPENDITURES</b>	<b>93,319</b>	<b>235,403</b>	<b>99,278</b>	<b>263,624</b>	<b>449,183</b>	<b>446,845</b>	<b>59%</b>	<b>12%</b>
<b>Operating Budget</b>	59,981	168,847	70,988	184,243	291,758	291,072	<b>63%</b>	<b>9%</b>
<b>Development Budget</b>	33,027	65,692	27,934	78,223	157,425	133,109	<b>59%</b>	<b>19%</b>
<b>Ministry of Interior Affairs</b>	<b>11,164</b>	<b>31,409</b>	<b>13,265</b>	<b>32,109</b>	<b>56,383</b>	<b>56,383</b>	<b>57%</b>	<b>2%</b>
Operating Budget	10,687	30,451	13,092	31,869	55,886	55,886	57%	5%
Development Budget	477	958	173	240	497	0	-	-75%
<b>Ministry of Defense</b>	<b>13,976</b>	<b>42,346</b>	<b>15,784</b>	<b>36,826</b>	<b>74,977</b>	<b>74,685</b>	<b>49%</b>	<b>-13%</b>
Operating Budget	13,942	42,313	15,772	36,814	74,939	74,646	49%	-13%

Development Budget	34	34	12	12	38	38	32%	-64%
<b>Ministry of Foreign Affairs</b>	<b>1,415</b>	<b>4,279</b>	<b>1,618</b>	<b>4,377</b>	<b>7,150</b>	<b>6,901</b>	<b>63%</b>	<b>2%</b>
Operating Budget	1,359	3,887	1,583	4,100	6,273	6,173	66%	5%
Development Budget	56	392	34	277	877	728	38%	-29%
<b>National Security Council</b>	<b>331</b>	<b>820</b>	<b>345</b>	<b>1,106</b>	<b>1,241</b>	<b>1,241</b>	<b>89%</b>	<b>35%</b>
Operating Budget	331	820	345	908	1,241	1,241	73%	11%
Development Budget	0	0	0	198	0	0		-
<b>Presidential Protective Service</b>	<b>451</b>	<b>1,239</b>	<b>514</b>	<b>2,226</b>	<b>2,382</b>	<b>2,382</b>	<b>93%</b>	<b>80%</b>
Operating Budget	429	1,204	491	1,842	2,112	2,112	87%	53%
Development Budget	22	35	23	384	269	269	142%	994%
<b>General Directorate of National Security</b>	<b>4,648</b>	<b>13,114</b>	<b>5,421</b>	<b>14,686</b>	<b>19,385</b>	<b>19,385</b>	<b>76%</b>	<b>12%</b>
Operating Budget	4,622	13,071	5,388	14,643	19,253	19,253	76%	12%
Development Budget	26	43	34	43	132	132	32%	-1%
<b>Total Security</b>	<b>31,985</b>	<b>93,207</b>	<b>36,947</b>	<b>91,330</b>	<b>161,517</b>	<b>160,976</b>	<b>57%</b>	<b>-2%</b>
Operating Budget	31,369	91,745	36,671	90,177	159,704	159,311	57%	-2%
Development Budget	616	1,461	276	1,153	1,813	1,168	99%	-21%
<b>Office of the Chief of staff to the president</b>	<b>772</b>	<b>1,862</b>	<b>1,888</b>	<b>2,969</b>	<b>10,924</b>	<b>10,924</b>	<b>27%</b>	<b>59%</b>
Operating Budget	772	1,862	824	1,904	4,226	4,226	45%	2%
Development Budget	0	0	1,065	1,065	6,698	6,698	16%	-
<b>Meshrano Jirga</b>	<b>119</b>	<b>341</b>	<b>133</b>	<b>3,792</b>	<b>564</b>	<b>556</b>	<b>682%</b>	<b>1013%</b>
Operating Budget	115	336	133	1,909	549	549	348%	468%
Development Budget	4	4	0	1,883	15	8	25104%	44143%
<b>Wolesi Jirga</b>	<b>424</b>	<b>1,165</b>	<b>396</b>	<b>19,000</b>	<b>1,700</b>	<b>1,700</b>	<b>1118%</b>	<b>1531%</b>
Operating Budget	420	1,161	396	18,259	1,678	1,678	1088%	1472%
Development Budget	4	4	0	741	22	22	3405%	18893%
<b>Supreme Court</b>	<b>917</b>	<b>2,725</b>	<b>930</b>	<b>10,815</b>	<b>3,936</b>	<b>3,936</b>	<b>275%</b>	<b>297%</b>
Operating Budget	887	2,642	929	3,575	3,911	3,911	91%	35%
Development Budget	30	84	1	7,240	25	25	29205%	8538%
<b>Ministry of Justice</b>	<b>233</b>	<b>592</b>	<b>252</b>	<b>549</b>	<b>1,049</b>	<b>1,048</b>	<b>52%</b>	<b>-7%</b>
Operating Budget	199	484	210	480	904	904	53%	-1%
Development Budget	34	108	42	70	145	145	48%	-36%
<b>Administrative Office of the President</b>	<b>1,212</b>	<b>2,654</b>	<b>3,315</b>	<b>9,168</b>	<b>13,027</b>	<b>12,847</b>	<b>71%</b>	<b>245%</b>

Operating Budget	1,053	2,430	1,511	3,727	5,327	5,327	70%	53%
Development Budget	159	224	1,804	5,441	7,700	7,520	72%	2329%
<b>Ministry of State &amp; Parliamentary Affairs</b>	<b>43</b>	<b>124</b>	<b>47</b>	<b>113</b>	<b>200</b>	<b>200</b>	<b>57%</b>	<b>-9%</b>
Operating Budget	43	124	44	107	180	180	60%	-14%
Development Budget	0	0	4	6	20	0	-	-
<b>Ministry of Haj &amp; Religious Affairs</b>	<b>323</b>	<b>912</b>	<b>380</b>	<b>949</b>	<b>1,796</b>	<b>1,796</b>	<b>53%</b>	<b>4%</b>
Operating Budget	244	740	320	806	1,502	1,502	54%	9%
Development Budget	78	172	60	143	295	295	49%	-17%
<b>Attorney General Office</b>	<b>694</b>	<b>1,771</b>	<b>717</b>	<b>1,777</b>	<b>2,982</b>	<b>2,982</b>	<b>60%</b>	<b>0%</b>
Operating Budget	650	1,675	704	1,749	2,875	2,875	61%	4%
Development Budget	44	96	14	28	107	107	27%	-71%
<b>Independent Election Commission</b>	<b>213</b>	<b>390</b>	<b>412</b>	<b>646</b>	<b>2,919</b>	<b>2,919</b>	<b>22%</b>	<b>65%</b>
Operating Budget	213	390	412	646	2,919	2,919	22%	65%
Development Budget	0	0	0	0	0	0	-	-
<b>Independent Administrative Reforms and Civil Service</b>	<b>472</b>	<b>1,294</b>	<b>401</b>	<b>974</b>	<b>2,035</b>	<b>2,035</b>	<b>48%</b>	<b>-25%</b>
Operating Budget	126	328	152	342	590	590	58%	4%
Development Budget	347	966	249	632	1,446	1,446	44%	-35%
<b>Independent Commission for Overseeing the Implementation of Cons</b>	<b>17</b>	<b>47</b>	<b>21</b>	<b>48</b>	<b>82</b>	<b>82</b>	<b>59%</b>	<b>3%</b>
Operating Budget	17	47	21	48	82	82	59%	3%
Development Budget	0	0	0	0	0	0	-	-
<b>Afghanistan Central Civil Registration Authority</b>	<b>0</b>	<b>0</b>	<b>242</b>	<b>546</b>	<b>854</b>	<b>854</b>	<b>64%</b>	<b>-</b>
Operating Budget	0	0	112	181	470	470	38%	-
Development Budget	0	0	130	366	385	385	95%	-
<b>Executive Directorate and Secretariat of Ministers Council</b>	<b>291</b>	<b>838</b>	<b>272</b>	<b>676</b>	<b>1,079</b>	<b>1,079</b>	<b>63%</b>	<b>-19%</b>
Operating Budget	234	629	215	520	793	793	66%	-17%
Development Budget	57	209	58	156	286	286	54%	-25%
<b>Independent Directorate of Local Governance</b>	<b>2,145</b>	<b>4,595</b>	<b>2,190</b>	<b>4,157</b>	<b>8,223</b>	<b>8,053</b>	<b>52%</b>	<b>-10%</b>
Operating Budget	1,039	3,072	1,174	2,630	4,416	4,346	61%	-14%
Development Budget	1,106	1,523	1,016	1,527	3,807	3,707	41%	0%
<b>Afghanistan Independent Human Rights Commission</b>	<b>15</b>	<b>34</b>	<b>11</b>	<b>28</b>	<b>62</b>	<b>57</b>	<b>50%</b>	<b>-17%</b>
Operating Budget	6	14	6	20	42	37	54%	43%
Development Budget	9	20	5	9	20	20	42%	-58%

<b>Independent Electoral Complaints Commission</b>	<b>136.51</b>	<b>185.56</b>	<b>141.62</b>	<b>263.61</b>	<b>533</b>	<b>533</b>	<b>49%</b>	<b>42%</b>
Operating Budget	136.51	185.56	141.62	263.61	533	533	49%	42%
Development Budget	0.00	0.00	0.00	0.00	0	0	-	-

Table 21b. Detailed Ministry Expenditure

(In millions of Afghanis)		1397 Q3 YTD	1398 Q3 YTD	1398 Budget	1398 Allocated	% Alloc.	% Change	
<b>Ministry of Public Works</b>	<b>5,284</b>	<b>12,100</b>	<b>4,590</b>	<b>8,896</b>	<b>21,962</b>	<b>21,962</b>	<b>41%</b>	<b>-26%</b>
Operating Budget	525	972	196	516	1,420	1,420	36%	-47%
Development Budget	4,760	11,128	4,394	8,380	20,543	20,543	41%	-25%
<b>Ministry of Transport</b>	<b>72</b>	<b>198</b>	<b>75</b>	<b>173</b>	<b>394</b>	<b>394</b>	<b>44%</b>	<b>-13%</b>
Operating Budget	63	180	66	154	309	309	50%	-14%
Development Budget	9	19	9	18	85	85	21%	-2%
<b>Ministry of Communication &amp; Information Technology</b>	<b>845</b>	<b>1,178</b>	<b>253</b>	<b>617</b>	<b>4,567</b>	<b>3,556</b>	<b>17%</b>	<b>-48%</b>
Operating Budget	156	400	168	387	673	673	58%	-3%
Development Budget	689	779	86	229	3,894	2,882	8%	-71%
<b>Ministry of Energy and Water</b>	<b>1,780</b>	<b>2,898</b>	<b>1,896</b>	<b>5,345</b>	<b>11,546</b>	<b>11,520</b>	<b>46%</b>	<b>84%</b>
Operating Budget	221	544	227	531	872	849	63%	-2%
Development Budget	1,560	2,354	1,669	4,814	10,674	10,671	45%	104%
<b>Urban Water Supply and Canalization Corporation</b>	<b>101</b>	<b>233</b>	<b>77</b>	<b>336</b>	<b>651</b>	<b>651</b>	<b>52%</b>	<b>44%</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	101	233	77	336	651	0	-	44%
<b>Da Afghanistan Brishna Shirkat</b>	<b>3,590</b>	<b>6,626</b>	<b>4,110</b>	<b>9,928</b>	<b>21,497</b>	<b>21,497</b>	<b>46%</b>	<b>50%</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	3,590	6,626	4,110	9,928	21,497	0	-	50%
<b>Ministry of Urban development and Housing</b>	<b>927</b>	<b>2,670</b>	<b>1,162</b>	<b>1,980</b>	<b>5,590</b>	<b>5,590</b>	<b>35%</b>	<b>-26%</b>
Operating Budget	104	238	114	286	509	509	56%	20%
Development Budget	823	2,432	1,048	1,694	5,081	5,081	33%	-30%
<b>Civil Aviation Authority</b>	<b>1,342</b>	<b>2,547</b>	<b>1,084</b>	<b>2,209</b>	<b>4,056</b>	<b>4,056</b>	<b>54%</b>	<b>-13%</b>
Operating Budget	94	206	79	208	326	326	64%	1%
Development Budget	1,248	2,340	1,005	2,001	3,730	3,730	54%	-14%

<b>Capital Region Independent Development Authority</b>	<b>215</b>	<b>531</b>	<b>325</b>	<b>684</b>	<b>1,493</b>	<b>1,493</b>	<b>46%</b>	<b>29%</b>
Operating Budget	8	27	113	133	433	433	31%	399%
Development Budget	207	504	212	550	1,060	1,060	52%	9%
<b>Ministry of Mines and Petroleum</b>	<b>317</b>	<b>800</b>	<b>456</b>	<b>871</b>	<b>1,365</b>	<b>1,365</b>	<b>64%</b>	<b>9%</b>
Operating Budget	127	351	166	464	722	722	64%	32%
Development Budget	190	449	291	407	643	643	63%	-9%
<b>National Environmental Protection Agency</b>	<b>61</b>	<b>163</b>	<b>97</b>	<b>190</b>	<b>345</b>	<b>345</b>	<b>55%</b>	<b>17%</b>
Operating Budget	54	150	61	149	252	252	59%	-1%
Development Budget	7	13	36	41	93	93	44%	227%
<b>Afghanistan Atomic Energy Commission</b>	<b>12</b>	<b>31</b>	<b>12</b>	<b>33</b>	<b>59</b>	<b>59</b>	<b>56%</b>	<b>7%</b>
Operating Budget	12	31	12	33	59	59	56%	7%
Development Budget	0	0	0	0	0	0	-	-
<b>Kabul Municipality</b>	<b>587</b>	<b>898</b>	<b>846</b>	<b>1,203</b>	<b>2,826</b>	<b>2,826</b>	<b>43%</b>	<b>34%</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	587	898	846	1,203	2,826	2,826	43%	34%
<b>Afghanistan Railway Authority</b>	<b>406</b>	<b>1,173</b>	<b>44</b>	<b>811</b>	<b>3,301</b>	<b>3,301</b>	<b>25%</b>	<b>-31%</b>
Operating Budget	350	1,061	24	50	105	105	48%	-95%
Development Budget	56	112	20	761	3,196	3,196	24%	580%
<b>Total Infrastructure and Natural Resources</b>	<b>15,539</b>	<b>32,045</b>	<b>15,029</b>	<b>33,276</b>	<b>79,652</b>	<b>78,615</b>	<b>42%</b>	<b>4%</b>
Operating Budget	1,713	4,158	1,227	2,912	5,680	5,656	51%	-30%
Development Budget	13,826	27,887	13,803	30,364	73,973	50,811	60%	9%
<b>Ministry of Education</b>	<b>9,418</b>	<b>24,707</b>	<b>10,475</b>	<b>22,898</b>	<b>39,398</b>	<b>39,286</b>	<b>58%</b>	<b>-7%</b>
Operating Budget	8,499	23,037	9,883	21,748	36,419	36,419	60%	-6%
Development Budget	919	1,669	592	1,150	2,979	2,867	40%	-31%
<b>Ministry of Higher Education</b>	<b>1,808</b>	<b>4,367</b>	<b>1,927</b>	<b>3,991</b>	<b>8,084</b>	<b>8,034</b>	<b>50%</b>	<b>-9%</b>
Operating Budget	1,413	3,487	1,670	3,537	5,645	5,595	63%	1%
Development Budget	396	880	257	455	2,439	2,439	19%	-48%
<b>Ministry of Information and Culture</b>	<b>207</b>	<b>473</b>	<b>258</b>	<b>525</b>	<b>1,058</b>	<b>1,046</b>	<b>50%</b>	<b>11%</b>
Operating Budget	144	386	202	438	698	686	64%	13%
Development Budget	63	88	56	87	360	360	24%	0%
<b>Afghanistan Academy of Sciences</b>	<b>56</b>	<b>155</b>	<b>70</b>	<b>164</b>	<b>283</b>	<b>283</b>	<b>58%</b>	<b>6%</b>
Operating Budget	56	153	62	156	250	250	62%	2%

Development Budget	0	2	8	8	33	33	25%	262%
<b>General Directorate of Sports and Fitness</b>	<b>74</b>	<b>155</b>	<b>79</b>	<b>209</b>	<b>379</b>	<b>368</b>	<b>57%</b>	<b>35%</b>
Operating Budget	51	116	70	170	283	272	63%	47%
Development Budget	22	39	9	39	96	96	40%	-1%
<b>Radio and television of Afghanistan</b>	<b>164</b>	<b>358</b>	<b>184</b>	<b>766</b>	<b>769</b>	<b>769</b>	<b>100%</b>	<b>114%</b>
Operating Budget	150	329	164	612	564	564	108%	86%
Development Budget	14	29	19	153	205	205	75%	424%
<b>Total Education</b>	<b>11,728</b>	<b>30,215</b>	<b>12,993</b>	<b>28,553</b>	<b>49,971</b>	<b>49,787</b>	<b>57%</b>	<b>-5%</b>
Operating Budget	10,313	27,507	12,052	26,661	43,859	43,787	61%	-3%
Development Budget	1,415	2,708	941	1,893	6,112	6,000	32%	-30%
<b>Ministry of Public Health</b>	<b>6,467</b>	<b>12,610</b>	<b>2,375</b>	<b>8,754</b>	<b>21,915</b>	<b>21,911</b>	<b>40%</b>	<b>-31%</b>
Operating Budget	1,272	2,850	1,086	2,342	4,844	4,840	48%	-18%
Development Budget	5,195	9,760	1,289	6,412	17,071	17,071	38%	-34%
<b>Total Health</b>	<b>6,467</b>	<b>12,610</b>	<b>2,375</b>	<b>8,754</b>	<b>21,915</b>	<b>21,911</b>	<b>40%</b>	<b>-31%</b>
Operating Budget	1,272	2,850	1,086	2,342	4,844	4,840	48%	-18%
Development Budget	5,195	9,760	1,289	6,412	17,071	17,071	38%	-34%
<b>Ministry of Public Works</b>	<b>5,284</b>	<b>12,100</b>	<b>4,590</b>	<b>8,896</b>	<b>21,962</b>	<b>21,962</b>	<b>41%</b>	<b>-26%</b>
Operating Budget	525	972	196	516	1,420	1,420	36%	-47%
Development Budget	4,760	11,128	4,394	8,380	20,543	20,543	41%	-25%
<b>Ministry of Transport</b>	<b>72</b>	<b>198</b>	<b>75</b>	<b>173</b>	<b>394</b>	<b>394</b>	<b>44%</b>	<b>-13%</b>
Operating Budget	63	180	66	154	309	309	50%	-14%
Development Budget	9	19	9	18	85	85	21%	-2%
<b>Ministry of Communication &amp; Information Technology</b>	<b>845</b>	<b>1,178</b>	<b>253</b>	<b>617</b>	<b>4,567</b>	<b>3,556</b>	<b>17%</b>	<b>-48%</b>
Operating Budget	156	400	168	387	673	673	58%	-3%
Development Budget	689	779	86	229	3,894	2,882	8%	-71%

Table 21c. Detailed Ministry Expenditure

(In millions of Afghanis)

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1398

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1398

	Q3 YTD	Q3 YTD	Q3 YTD	Budget	Allocated	% Alloc.	%Change	
<b>Ministry of Agriculture, Irrigation &amp; Livestock</b>	<b>2,579</b>	<b>6,259</b>	<b>2,185</b>	<b>4,173</b>	<b>9,188</b>	<b>9,188</b>	<b>45%</b>	<b>-33%</b>
Operating Budget	380	1,095	307	767	1,359	1,359	56%	-30%
Development Budget	2,199	5,164	1,878	3,406	7,829	7,829	44%	-34%
<b>Ministry of Counter Narcotics</b>	<b>275</b>	<b>475</b>	<b>50</b>	<b>170</b>	<b>374</b>	<b>325</b>	<b>52%</b>	<b>-64%</b>
Operating Budget	62	151	46	123	232	209	59%	-19%
Development Budget	213	324	4	46	142	116	40%	-86%
<b>Ministry of Rural Rehabilitation and Development</b>	<b>4,604</b>	<b>10,110</b>	<b>3,685</b>	<b>10,252</b>	<b>21,756</b>	<b>21,756</b>	<b>47%</b>	<b>1%</b>
Operating Budget	200	455	151	355	523	523	68%	-22%
Development Budget	4,405	9,655	3,534	9,896	21,233	21,233	47%	2%
<b>Afghanistan Independent Land Authority</b>	<b>228</b>	<b>452</b>	<b>271</b>	<b>601</b>	<b>1,178</b>	<b>1,173</b>	<b>51%</b>	<b>33%</b>
Operating Budget	122	319	135	320	529	524	61%	0%
Development Budget	106	133	136	281	650	650		111%
<b>Total Agriculture and Rural Development</b>	<b>7,686</b>	<b>17,296</b>	<b>6,190</b>	<b>15,195</b>	<b>32,496</b>	<b>32,443</b>	<b>2</b>	<b>-12%</b>
Operating Budget	764	2,020	639	1,565	2,643	2,615	2	-23%
Development Budget	6,922	15,276	5,552	13,630	29,853	29,828	1	-11%
<b>Ministry of Frontiers and Tribal Affairs</b>	<b>115</b>	<b>305</b>	<b>126</b>	<b>266</b>	<b>557</b>	<b>557</b>	<b>48%</b>	<b>-13%</b>
Operating Budget	98	263	113	233	485	485	48%	-12%
Development Budget	17	42	13	33	72	72	46%	-22%
<b>Ministry of Labor Social Affairs Martyrs and Disabled</b>	<b>6,723</b>	<b>19,926</b>	<b>6,065</b>	<b>9,566</b>	<b>15,578</b>	<b>15,568</b>	<b>61%</b>	<b>-52%</b>
Operating Budget	6,632	19,478	6,002	9,341	15,048	15,048	62%	-52%
Development Budget	91	449	63	225	530	520	43%	-50%
<b>Ministry of Refugee &amp; Returnees</b>	<b>98</b>	<b>253</b>	<b>286</b>	<b>547</b>	<b>789</b>	<b>789</b>	<b>69%</b>	<b>116%</b>
Operating Budget	86	224	91	205	387	387	53%	-9%
Development Budget	13	29	195	342	402	402	85%	1082%
<b>Ministry of Women Affairs</b>	<b>102</b>	<b>193</b>	<b>75</b>	<b>172</b>	<b>312</b>	<b>312</b>	<b>55%</b>	<b>-11%</b>
Operating Budget	63	152	63	137	260	260	53%	-10%
Development Budget	39	41	12	35	52	52	67%	-16%
<b>Afghanistan National Disaster Management Authority</b>	<b>234</b>	<b>822</b>	<b>169</b>	<b>601</b>	<b>755</b>	<b>755</b>	<b>80%</b>	<b>-27%</b>
Operating Budget	234	822	169	601	722	722	83%	-27%
Development Budget	0	0	0	0	33	33	0%	-
<b>Directorate of Kochis</b>	<b>62</b>	<b>140</b>	<b>39</b>	<b>93</b>	<b>260</b>	<b>260</b>	<b>36%</b>	<b>-33%</b>



Operating Budget	34	78	34	79	174	174	45%	1%
Development Budget	28	63	4	15	86	86	17%	-77%
<b>Total Social Protection</b>	<b>7,334</b>	<b>21,640</b>	<b>6,759</b>	<b>11,245</b>	<b>18,251</b>	<b>18,241</b>	<b>62%</b>	<b>-48%</b>
Operating Budget	7,147	21,016	6,472	10,595	17,076	17,076	62%	-50%
Development Budget	187	623	287	649	1,175	1,165	56%	4%
<b>Ministry of Finance</b>	<b>2,295</b>	<b>5,822</b>	<b>6,330</b>	<b>14,665</b>	<b>29,618</b>	<b>29,618</b>	<b>50%</b>	<b>152%</b>
Operating Budget	946	2,643	5,171	11,748	25,496	25,496	46%	345%
Development Budget	1,038	2,315	803	1,759	4,122	4,122	43%	-24%
<b>Ministry of Commerce and Industry</b>	<b>193</b>	<b>463</b>	<b>180</b>	<b>384</b>	<b>942</b>	<b>852</b>	<b>45%</b>	<b>-17%</b>
Operating Budget	131	337	164	352	646	561	63%	4%
Development Budget	62	126	16	33	296	291	11%	-74%
<b>Ministry of Economy</b>	<b>156</b>	<b>396</b>	<b>147</b>	<b>376</b>	<b>707</b>	<b>700</b>	<b>54%</b>	<b>-5%</b>
Operating Budget	72	180	75	184	325	318	58%	2%
Development Budget	84	215	71	191	382	382	50%	-11%
<b>Supreme and Audit office</b>	<b>69</b>	<b>227</b>	<b>67</b>	<b>145</b>	<b>497</b>	<b>448</b>	<b>32%</b>	<b>-36%</b>
Operating Budget	44	109	46	111	186	186	59%	1%
Development Budget	25	118	22	34	311	262	13%	-71%
<b>Central Statistics organization</b>	<b>1,676</b>	<b>1,752</b>	<b>394</b>	<b>529</b>	<b>1,199</b>	<b>1,199</b>	<b>44%</b>	<b>-70%</b>
Operating Budget	35	102	55	130	207	207	62%	27%
Development Budget	1,641	1,650	339	399	991	991	40%	-76%
<b>Micro Finance Investment Support Facility for Afghanistan</b>	<b>132</b>	<b>132</b>	<b>103</b>	<b>103</b>	<b>329</b>	<b>329</b>	<b>31%</b>	<b>-22%</b>
Operating Budget	0	0	0	0	0	0	-	-
Development Budget	132	132	103	103	329	329	31%	-22%
<b>Afghanistan National Standard Authority</b>	<b>30</b>	<b>68</b>	<b>12</b>	<b>38</b>	<b>123</b>	<b>123</b>	<b>31%</b>	<b>-44%</b>
Operating Budget	20	58	27	53	96	96	55%	-9%
Development Budget	10	10	-15	-15	26	26	-56%	-248%
<b>Total Economic Gov. and Private Sector Devel't</b>	<b>4,552</b>	<b>8,861</b>	<b>7,233</b>	<b>16,240</b>	<b>33,414</b>	<b>33,269</b>	<b>49%</b>	<b>83%</b>
Operating Budget	1,248	3,430	5,538	12,577	26,956	26,865	47%	267%
Development Budget	2,993	4,567	1,340	2,506	6,458	6,404	39%	-45%
<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>	0	0	0	2,557	0	0	-	-
Operating Budget	0	0	0	246	0	0	-	-
Development Budget	0	0	0	2,310	0	0	-	-
<b>Total Unclassified</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,557</b>	<b>0</b>	<b>0</b>	-	-
Operating Budget	-	-	-	246	-	-	-	-
Development Budget	-	-	-	2,310	-	-	-	-
<b>Ministry of Agriculture, Irrigation &amp; Livestock</b>	<b>2,579</b>	<b>6,259</b>	<b>2,185</b>	<b>4,173</b>	<b>9,188</b>	<b>9,188</b>	<b>45%</b>	<b>-33%</b>
Operating Budget	380	1,095	307	767	1,359	1,359	56%	-30%
Development Budget	2,199	5,164	1,878	3,406	7,829	7,829	44%	-34%

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