

2020

# COVID-19

EXPENDITURE REPORT (Unaudited)

*Islamic Republic of Afghanistan*

*Ministry of Finance*

*Macroeconomic and Fiscal Policy*

*Directorate General*

## PREFACE

This is the second COVID-19 related expenditure report published by the Ministry of Finance that covers all the pandemic related expenditures held in FY-2020. Despite being one of the prior actions (The Ministry of Finance publishes full quarterly expenditure data at the line-item level and a full report regarding the utilization of COVID-response expenditures) for the Incentive Program Development Policy Grant (IP-DPG) of the World Bank, this report also aims to ensure the fiscal transparency and accountability of the uses of public resources, particularly those allocated for COVID-19 in FY-2020.

This report is intended for a wide range audience, including donor community particularly those contributed for COVID-19 in Afghanistan, development partners, Civil Society Organizations, policy makers, and all those who want to know about the uses of public resources.

The report is prepared by Mohammad Moin Ibrahim with contributions from Ansarullah Rizai and Tamim Karimi under the guidance of DG Salma Alokzai and Hasib Rahman Hakimzay. Special assistance was provided by the World Bank Afghanistan team. The authors are grateful for the cooperation of the Government officials with respect to sharing of the data and related statistics.

**COVID-19 Expenditure Report (Unaudited)**  
**For the Fiscal Year Ended December 21, 2020 (FY 1399)**

<b>Function</b>	<b>Notes</b>	<b>Budget AFN '000</b>	<b>Expenditure AFN '000</b>
<b>Health</b>		<b>13,452,357</b>	<b>10,937,802</b>
Hospital Services and Medical Supplies	4	8,008,457	6,464,615
COVID-19 Emergency Response Project	5	3,927,000	3,318,501
Emergency Assistance for COVID-19 Pandemic	6	1,439,900	1,081,468
Public Awareness Program	7	77,000	73,218
<b>Public Order and Safety</b>	<b>8</b>	<b>400,000</b>	<b>360,000</b>
<b>Social Protection</b>		<b>15,584,707</b>	<b>14,651,114</b>
REACH Program	9	13,366,742	12,666,258 <sup>1</sup>
Bread Distribution – Kabul	10	1,240,505	1,172,901
Bread Distribution – Other Provinces	11	977,460	811,955
<b>Economic Affairs</b>		<b>6,856,645</b>	<b>6,171,247</b>
Short Term Employment Program	12	1,000,000	1,000,000
Agriculture Supplies Commodities Program	13	5,856,645	5,171,247
<b>Total</b>		<b>36,293,709</b>	<b>32,120,163</b>

*The accompanying notes 1 to 15 form an integral part of this expenditure report.*

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<sup>1</sup> MoF transferred the amount for REACH program to the implementing agencies close to the end of the fiscal year 2020 but the disbursement to the beneficiary households started from January 2021.

## Notes to the COVID-19 Expenditure Report (Unaudited) For the Fiscal Year Ended December 21, 2020 (FY 1399)

### 1. Objective and Scope

This expenditure report provides a record of the government's spending in response to the COVID-19 pandemic. The report presents actual expenditure by function along with a comparison with the approved budget.

### 2. Accounting Convention

This report has been prepared under the cash basis of accounting which recognizes transactions only when cash is received or paid.

### 3. Reporting Currency

The reporting currency of this report is Afghani (AFN). The foreign currency transactions are converted to Afghani for reporting purposes by applying the exchange rate prevailing at the transaction date.

### 4. Hospital Services and Medical Supplies

	Budget AFN '000	Expenditure AFN '000
<b>Operating Budget</b>		
Code 21. Wages and Salaries	150,000	121,406
Code 22. Use of Goods and Services	2,510,000	1,934,744
	2,660,000	2,056,150
<b>Discretionary Development Budget</b>		
AFG/370646 – Intensive Care Unit Project	113,000	109,597
AFG/370727 – Hospital Construction & Medical Equipment	713,311	625,036
AFG/370868 – Construction of Provincial Clinics	684,000	599,352
AFG/370135 – Improving Quality of Hospital Services	200,000	175,249
AFG/370233 – Establishment of Rehabilitation Centers	200,000	180,000
AFG/590106 – Transfer to Provinces	2,020,000	1,301,085
AFG/130180 – Construction of Provincial Hospitals	1,418,146	1,418,146
	5,348,457	4,408,466
	<u>8,008,457</u>	<u>6,464,615</u>

#### 4.1 Discretionary Development Budget

The projects financed by discretionary development budget except for transfer to provinces had started before the pandemic. These projects' funds were diverted to equip health facilities and treat COVID-19 infected patients due to the emergency situation. Subsequently, through budget amendments, the funds of these projects were reallocated and classified as COVID-19 related. However, the country's financial management information system recorded the budget and expenditure of these projects against a single cost center. The exact expenditure related to COVID-19 is not available in the system. A hundred percent transaction review is required to bifurcate COVID-19 and other expenditures. Therefore, the figures reported in this report are provisional and will be finalized during the external audit.

## 5. COVID-19 Emergency Response Project

	Budget AFN '000	Expenditure AFN '000
Code 22. Use of Goods and Services	2,135,000	1,556,951
Code 25. Acquisition of Assets	1,792,000	1,761,550
	<u>3,927,000</u>	<u>3,318,501</u>

The World Bank, on April 2, 2020, approved a grant of US\$ 100.4 million (AFN 7.7 billion equivalent) for the Afghanistan COVID-19 Emergency Response and Health Systems Preparedness Project. The project's development objective is to respond to and mitigate the threat posed by COVID-19 and strengthen national systems for public health preparedness in Afghanistan. From the total package, AFN 3.9 billion was allocated in FY 1399, and the expenditure to the close of the fiscal year amounted to AFN 3.3 billion. The project is being implemented through NGOs and UN agencies. The allocation of project resources is summarized below.

### 5.1 Allocation and Spending During FY 1399

No.	Details	Amount AFN in million	Amount USD in million
1	Contract with UNICEF for purchase of necessary medical and non-medical equipment for health centers that provide serious care and awareness of the dangers of Coronavirus	1,771.0	23.0
2	Contract with WHO for Establishment and upgrading of laboratories, provision of medical and protective consumables, and technical assistance	367.5	4.8
3	Contract with NGOs to fight against the Coronavirus	1,547.5	20.1
4	Third party contracts	101.7	1.3
5	Project management cost	139.3	1.8
	<b>Total Allocation</b>	<b>3,927.0</b>	<b>51.0</b>
	<b>Spending in FY1399</b>	<b>3,318.5</b>	<b>43.1</b>
	<b>Remaining Amount</b>	<b>608.5</b>	<b>7.9</b>

## 6. Emergency Assistance for COVID-19 Pandemic

	Budget AFN '000	Expenditure AFN '000
Code 22. Use of Goods and Services	1,043,366	694,504
Code 25. Acquisition of Assets	396,534	386,964
	<u>1,439,900</u>	<u>1,081,468</u>

Asian Development Bank (ADB), on May 11, 2020, approved a US\$ 40 million grant for the Emergency Assistance for COVID-19 Pandemic Response with a closing date of May 31, 2022. The emergency assistance will (i) rehabilitate or construct hospitals and medical facilities in the most affected areas, (ii) procure medicines and medical equipment, and (iii) support capacity building and resilience strengthening of the national health system to respond to public health emergencies including coronavirus disease (COVID-19). Taking into account the needs of the country and the

priorities established by the National Emergency Response Plan for Coronavirus 2020 (NERP), the grant covers: rehabilitation and construction of hospitals and medical facilities for the treatment of COVID-19 infected patients; procurement of medical equipment, supplies and medicines; capacity building and resilience strengthening of the national health system to respond to public health emergencies including COVID-19; and related project management and monitoring system support.

### 6.1 Allocation and Spending During FY 1399

No	Details	Contract Date	Amount AFN in million	Amount USD in million
1	Contract with NDC for construction and repair of COVID-19 patient isolation centers	9/20/2020	1,155.0	15.0
2	Contract with UNICEF for procurement of medical supplies for COVID-19 patients	9/20/2020	777.7	10.1
3	Contract with WHO for procurement of medical equipment, laboratory equipment, and diagnostics	9/20/2020	392.7	5.1
4	Procurement of non-medical equipment for COVID-19 hospitals	8/19/2020	246.4	3.2
5	Capacity building of the system and health workers	-	154.0	2.0
6	Hiring a third party to study the initial feasibility, mid-project evaluation, and project completion	7/23/2020	16.2	0.2
7	Other expenses and contingency funds	-	338.0	4.4
<b>Total Allocation</b>			<b>3,080.0</b>	<b>40.0</b>
<b>Amounts Allocated in FY1399</b>			<b>1,439.9</b>	<b>18.7</b>
<b>Total Spending in FY1399</b>			<b>1,081.5</b>	<b>14.0</b>

### 7. Public Awareness Campaign

In March 2020, the government launched a public awareness campaign through print and electronic media to help the public understand how to prevent the spread of the virus. Awareness sessions for the communities and individuals were also organized across the country. The campaign was designed to dispel misinformation while promoting health recommendations and medical guidelines set by the Ministry of Public Health. The government provided a budget to the government's media center for Public Awareness Program.

### 8. Public Order and Safety

The government imposed travel restrictions to control the transmission and spread of COVID-19 in the country. There was an extensive movement of refugees from Iran through Herat province. A budget of AFN 400 million was allocated to Herat province to control the entry of refugees at the borders because the virus was spreading very fast in the province. Out of the allocated budget, the province spent AFN 360 million for extra vigilance and control by the border security forces.

### 9. REACH Program

The World Bank approved a financial package of US\$ 280 million (equivalent to AFN 23.1 billion) for the COVID-19 Relief Effort for Afghan Communities and Households (REACH) Program with a closing date of December 31, 2021. This program aims to provide emergency support to the selected households through communities in project areas during the COVID-19 outbreak. The project will benefit some 2.9 million households across Afghanistan.

The REACH program will complement a parallel relief effort organized under the Citizens' Charter Afghanistan Project. Together, both will cover 90 percent of households in the country under the government's "Dastarkhan-e-Milli" program, benefitting an estimated 4.1 million households with incomes of \$2 a day or less. The program is implemented through the Ministry of Rural Rehabilitation and Development (MRRD), the Independent Directorate for Local Governance (IDLG), and the Kabul Municipality. It will help provide relief to Afghan households through

grants to Community Development Councils (CDCs) to purchase food and sanitation packages for households in their respective communities.

During the fiscal year ended December 21, 2020, the World Bank disbursed US\$ 175.7 million to the government for implementation of the REACH program. MoF transferred AFN 12,666 million (US\$ 165 million equivalent) to the three implementing agencies close to the end of the fiscal year. The disbursement to the households started from January 2021 and would continue during the year.

#### **9. Bread Distribution – Kabul**

In April 2020, the government started free distribution of bread at bakeries for the poor and needy as the coronavirus lockdown continued in the country. Up to 311,320 needy families in the capital Kabul received ten flat naan bread per day through the project implemented by the Kabul municipality.

#### **10. Bread Distribution – Other Provinces**

A bread distribution program, supervised by the first vice-president, was launched in all provinces in May 2020 and implemented by the local governments and municipalities. The program benefited approximately 250 thousand families below the poverty line, with bread distributed through local bakeries.

#### **11. Short Term Employment Program**

During the quarantine and lockdown period, the government initiated the short-term employment project in order to support the poor. More than 40,000 jobless workers were employed to dig a series of 2-metre-long (6.5-foot) trenches to rehabilitate groundwater supplies and save the city from water crisis. Laborers were paid Afs 300 (\$3.90) per day to dig close to 150,000 trenches, along with 17 small dams and spillways, on the outskirts of the mountainous Afghan capital. The program was implemented by Presidential Operation Unit.

#### **12. Agriculture Supplies Commodities Program**

The coronavirus outbreak affected all the commercial and trade activities in the country and region, impacting exports of agriculture products. The government assumed that the trade balance through air corridors and grounds will be significantly reduced. The government initiated the agriculture commodity management program to construct cold storage, establish agricultural products processing factories, and establish standard packaging centers throughout the country. The program is implemented by the Ministry of Agriculture, Irrigation, and Livestock (MAIL).

#### **13. Off-Budget Grant**

The government also received off-budget grants of AFN 678.6 million from the Pandemic Emergency Financing Facility (PEF), which are spent through WHO and UNICEF in Afghanistan. The PEF allocated US\$195.84 million to 64 of the world's poorest countries with reported cases of COVID-19, with particular attention given to areas with the most vulnerable populations, especially in fragile and conflict-affected countries.

#### **14. Level of Precision**

The figures in this report have been rounded off to the nearest thousands of Afghani, unless otherwise stated.

#### **15. Authorization for Issues**

The Acting Finance Minister authorized this report for issue and public disclosure on April 25, 2021.

## Annex 1: Deductions from Operating Budget

Deductions from Operating Budget Codes 22 and 25 to Provide Funds Needed to Fight COVID-19				
Code	Budgetary Units	22 Goods and Services	25 Acquisition of Assets	Total
11	National Assembly Meshanro Jirga	(28,187,985)	(8,831,473)	(37,019,458)
12	National Assembly Wolesi Jirga	(64,397,270)	(12,753,720)	(77,150,990)
14	Supreme court	(15,000,000)	-	(15,000,000)
15	President's Protective Service	(37,000,000)	(30,000,000)	(67,000,000)
20	Ministry of Finance	(170,000,000)	(15,000,000)	(185,000,000)
22	Ministry of Defense	(110,000,000)	-	(110,000,000)
23	Ministry of Foreign Affairs	(60,000,000)	(15,000,000)	(75,000,000)
24	Ministry of Hajj and Religious Affairs	(45,000,000)	(10,000,000)	(55,000,000)
25	Ministry of Commerce and Industry	-	(12,146,563)	(12,146,563)
27	Ministry of Education	(530,562,020)	(19,224,091)	(549,786,111)
28	Ministry of Higher Education	(336,090,869)	-	(336,090,869)
29	Ministry of Refugees and Repatriation	(10,000,000)	(13,720,000)	(23,720,000)
33	State Ministry for Martyrs and Disabled Affairs	(5,000,000)	-	(5,000,000)
34	Ministry of Communication and Information Technology	(45,211,408)	(17,725,008)	(62,936,416)
35	Ministry of Economy	(22,277,122)	-	(22,277,122)
36	Ministry of Information and Culture	(38,246,806)	(5,805,841)	(44,052,647)
38	Ministry of Women Affairs	(5,000,000)	(8,820,000)	(13,820,000)
39	Ministry of Agriculture, Irrigation and Livestock	(30,574,900)	-	(30,574,900)
40	Technical and Vocational Education Training	(72,700,000)	(13,272,629)	(85,972,629)
41	Ministry of Energy and water	(15,000,000)	(1,827,700)	(16,827,700)
43	Ministry of Rural Rehabilitation Development	(27,446,045)	(4,900,000)	(32,346,045)
42	Ministry of Transport	(97,862,290)	(58,226,181)	(156,088,471)
46	Ministry of Borders and Tribal Affairs	(50,000,000)	(7,287,938)	(57,287,938)
47	Ministry of Labor and Social Affairs	(55,000,000)	(9,800,000)	(64,800,000)
49	Ministry of Urban Development and Land	(61,989,877)	-	(61,989,877)
50	Ministry of Justice	(28,000,000)	(9,661,820)	(37,661,820)
51	Attorney General's Office	(30,000,000)	(79,394,680)	(109,394,680)
53	Afghanistan Oil and Gas Regulatory Office	-	-	-
55	Access Commission to Information	(5,448,944)	-	(5,448,944)
60	National Environmental Protection Agency	-	(17,159,105)	(17,159,105)
61	Academy of Sciences of Afghanistan	(13,478,073)	(1,821,985)	(15,300,058)
63	General Directorate of Physical Education and Sports	(52,610,484)	(6,073,285)	(58,683,769)
66	Supreme Audit Office	(14,455,000)	(4,508,000)	(18,963,000)
68	Office of State Minister for Disaster Management	(5,000,000)	(1,470,000)	(6,470,000)
71	Independent Electoral Complaints Commission	(18,076,345)	(13,270,159)	(31,346,504)
72	Independent Election Commission	(30,625,000)	(396,900)	(31,021,900)
73	National Statistics and Information Authority	(80,000,000)	-	(80,000,000)
75	Afghanistan Atomic High Commission	(4,566,311)	(8,609,000)	(13,175,311)
76	General Directorate of Kuchi	(6,000,000)	(7,780,000)	(13,780,000)
84	Capital Region Development Authority	(9,653,000)	-	(9,653,000)
85	Independent Commission for Overseeing the Implementation of Constitution	(6,933,010)	-	(6,933,010)
86	Afghanistan Independent Human Rights Commission	(14,700,000)	-	(14,700,000)
88	Office of the Chief Executive Directorate and Secretariat of Ministers' Council	(179,000,000)	(5,880,000)	(184,880,000)
<b>Total</b>		<b>(2,431,092,758)</b>	<b>(420,366,078)</b>	<b>(2,851,458,836)</b>
	<b>Contingency Codes</b>	-	-	<b>(320,000,000)</b>
900023	Contingency for Afghanistan National Cricket Team	-	-	(25,000,000)
900045	Contingency for Afghanistan National Olympic Committee	-	-	(40,000,000)



<b>900061</b>	Judicial Reform Program (Attorney General, Ministry of Justice and Supreme Court)	-	-	(105,000,000)
<b>900073</b>	Disability Support Fund	-	-	(50,000,000)
<b>900074</b>	Beneficial Retirement	-	-	(100,000,000)
<b>Grand Total</b>		<b>(2,431,092,758)</b>	<b>(420,366,078)</b>	<b>(3,171,458,836)</b>

## Annex 2: Deductions from Discretionary Development Budget

Deductions from Discretionary Development Budget to Provide Funds for COVID-19				
Budgetary Units	Project Code	Project Title	Approved Budget	Deductible Amount
<b>Agriculture and Economic Affairs Sector</b>			<b>2,338,825,000</b>	<b>(831,935,000)</b>
Ministry of Finance	AFG/200122	Modernization of customs (Part II) and construction of customs facilities and construction of internal customs stations	200,000,000	(70,000,000)
	AFG/200187	Development, improvement and maintenance of the State Budget Planning System (SBPS)	156,000,000	(20,000,000)
	AFG/200264	Non-Tax Revenue project (NTR)	30,000,000	(10,000,000)
	AFG/200282	Building, developing and acquiring fixed assets for the Ministry of Finance	70,000,000	(10,000,000)
	AFG/200291	Air Corridors for Trade Balance	430,320,000	(100,000,000)
Ministry of Agriculture, Irrigation & Livestock	AFG/390258	Preparation and distribution of seeds and chemical fertilizers	450,000,000	(25,000,000)
	AFG/390624	Rehabilitation and construction of strategic wheat reserves	350,000,000	(198,000,000)
	AFG/390749	Construction of modern cold storage complex	200,000,000	(50,000,000)
Ministry of Commerce and Industry	AFG/250084	Provincial Progress	45,070,000	(10,000,000)
	AFG/250155	International Trade	157,500,000	(120,000,000)
Afghanistan National Standard Authority	AFG/580049	Preparation of temperature and calibration laboratories and certification of high tonnage scales	18,935,000	(18,935,000)
Central Statistics organization	AFG/730021	Distribution of electronic ID cards	231,000,000	(200,000,000)
<b>Transport and Communication Sector</b>			<b>1,325,000,000</b>	<b>(178,000,000)</b>
Ministry of Communication and Information Technology	AFG/340110	Asan Khedmat Project	195,000,000	(80,000,000)
	AFG/340103	Creating an Internet exchange center (NIXA)	50,000,000	(10,000,000)
	AFG/340105	Transforming the Afghan National Information Center into iCloud	70,000,000	(10,000,000)
	AFG/340118	Infrastructure for electronic authentication ARCA	10,000,000	(8,000,000)
Ministry of Transport	AFG/420599	Khawaf-Herat fourth section railway building	1,000,000,000	(70,000,000)
<b>Housing and Community Amenities Sector</b>			<b>6,981,976,183</b>	<b>(573,000,000)</b>
Ministry of Rural Rehabilitation and Development	AFG/430060	National Rural Access Program (NRAP) / Afghanistan Rural Access Project (ARAP)	2,730,000,000	(200,000,000)
	AFG/430063	National water supply program in villages and environmental health education	1,080,000,000	(50,000,000)
	AFG/430447	Field Cohesion Program	2,470,000,000	(100,000,000)
Capital Region Independent Development Authority	AFG/840016	Maidan Shahr Logistic Park	345,901,620	(73,000,000)
	AFG/840024	Construction of Kabul transportation road	356,074,563	(150,000,000)
<b>Social and Environmental Protection Sector</b>			<b>40,000,000</b>	<b>(28,000,000)</b>
National Environmental Protection Agency	AFG/600041	Air quality monitoring system of Kabul city	40,000,000	(28,000,000)
<b>Education, Culture and Religion Sector</b>			<b>492,662,917</b>	<b>(200,208,333)</b>
Ministry of Higher Education	AFG/280242	Compilation of master's and night programs in educational institutions	140,500,000	(61,708,333)
	AFG/280078	Construction of facilities and purchase of equipment of Kandahar University (southwest zone)	15,000,000	(4,000,000)
	AFG/280095	Construction of facilities and purchase of equipment of Nangarhar University (East Zone)	10,000,000	(2,000,000)
	AFG/280097	Construction of facilities and purchase of equipment for Kunduz University, women's dormitory, wall and water supply system	8,533,273	(2,500,000)

	AFG/280099	Construction of facilities and purchase of equipment of Paktia University (provincial)	14,000,000	(5,000,000)
	AFG/280106	Purchase of "Angiography and Angioplasty" Cardiac Surgery Equipment for Cardiac Research Center of Kabul Medical University	45,000,000	(30,000,000)
	AFG/280132	Construction of facilities and purchase of equipment of Kabul Polytechnic University	15,000,000	(10,000,000)
	AFG/280208	Construction of facilities and purchase of equipment for universities in the center of the ministry and provinces, including Kadri hospitals	50,000,000	(5,000,000)
	AFG/280260	Construction of a new building for Computer Science faculty, Nangarhar Province	14,531,358	(10,000,000)
	AFG/280279	Construction of Islamic University wall in Nangarhar province	40,098,286	(25,000,000)
	AFG/280308	Construction of Kabul Medical University Cancer Treatment Center	100,000,000	(20,000,000)
	AFG/280315	Establishment of emergency and ICU rooms, purchase of two ambulances and a garbage truck for Kadri hospitals of Kabul Medical University	15,000,000	(10,000,000)
	AFG/280309	Improvement of the quality of scientific programs	25,000,000	(15,000,000)
<b>National Defense and Security Sector</b>			<b>364,000,000</b>	<b>(143,827,314)</b>
General Directorate of National Security	AFG/640026	Construction of Hospital Building	267,654,628	(133,827,314)
	AFG/640003	Reconstruction of buildings of National Security Council in Kabul and provinces	96,345,372	(10,000,000)
<b>Contingency Codes</b>			<b>1,280,000,000</b>	<b>(122,494,600)</b>
	910058	Contingency for printing important papers	<b>1,000,000,000</b>	<b>(42,494,600)</b>
	910063	Incentives for districts	<b>280,000,000</b>	<b>(80,000,000)</b>
<b>Total Deductible Amount</b>			<b>12,822,464,100</b>	<b>(2,077,465,247)</b>

### Annex 3: Budget Allocated to Provincial Public Health Departments

Budget allocated to prevent the outbreak of Coronavirus from operating budget to provincial public health departments					
Province Code	Province	Approved Budget	Total Expenditure	Remaining Budget	Remarks
01	Kabul	25,193,689	25,193,689	-	
02	Kapisa	4,000,000	2,713,573	1,286,427	
03	Parwan	9,815,000	6,696,307	3,118,693	
04	Wardak	4,068,691	4,068,691	-	
05	Logar	4,000,000	3,821,953	178,047	
06	Nangarhar	10,000,000	8,575,085	1,424,915	
07	Laghman	5,345,998	4,738,281	607,717	
08	Panjsher	4,000,000	3,877,965	122,035	
09	Baghlan	4,000,000	2,142,336	1,857,664	
10	Bamyan	4,000,000	3,884,375	115,625	
11	Ghazni	4,900,000	4,380,782	519,218	
12	Paktika	12,523,705	11,283,957	1,239,748	
13	Paktia	5,000,000	4,293,071	706,929	
14	Khost	4,000,000	2,955,044	1,044,956	
15	Kunarha	5,000,000	2,872,643	2,127,357	
16	Nooristan	4,702,580	1,908,680	2,793,900	
17	Badakshan	5,000,000	4,347,647	652,353	
18	Takhar	4,000,000	3,999,786	214	
19	Kunduz	11,779,419	11,779,419	-	
20	Samangan	7,629,667	7,217,710	411,957	
21	Balkh	31,938,154	31,938,154	-	
22	Sare Pul	4,554,236	4,504,145	50,091	
23	Ghor	7,600,000	3,505,256	4,094,744	
24	Daikundi	9,815,184	9,815,184	-	
25	Urozgan	4,000,000	2,113,953	1,886,047	
26	Zabul	4,360,000	3,268,093	1,091,907	
27	Kandahar	11,647,598	11,543,845	103,753	
28	Jawzjan	222,702,280	22,215,229	200,487,051	
29	Faryab	4,000,000	3,962,556	37,444	
30	Helmand	6,730,000	6,510,368	219,632	
31	Badghis	4,000,000	1,989,570	2,010,430	
32	Herat	28,891,528	7,001,383	21,890,145	
33	Farah	15,003,854	3,331,480	11,672,374	
34	Nimroz	18,365,998	6,000,000	12,365,998	
<b>TOTAL</b>		<b>512,567,581</b>	<b>238,450,210</b>	<b>274,117,371</b>	

## Annex 4: IDLG Expenditure by Province

Table IV. Independent Directorate of Local Governance (IDLG) – Mustofiats COVID-19 Related Expenditures					
Province Code	Province	Operating Budget	Development Budget	Expenditures in FY1399	Remaining Amount
01	Kabul	-	500,000,000	311,393,679	188,606,321
02	Kapisa	8,892,540	-	8,892,540	-
		-	20,000,000	19,980,000	20,000
03	Parwan	-	20,000,000	19,999,435	565
		33,036,843	-	29,956,930	3,079,913
04	Wardak	-	20,000,000	17,999,890	2,000,110
05	Logar	-	30,000,000	29,479,440	520,560
		12,017,254	-	12,017,254	-
06	Nangarhar	52,238,571	-	49,507,295	12,731,276
		-	150,000,000	77,320,305	72,679,695
07	Laghman	-	20,000,000	16,105,621	3,894,379
		12,737,772	-	12,737,772	-
08	Panjshir	-	20,000,000	19,989,370	10,630
		20,292,334	-	5,392,430	14,899,904
09	Baghlan	-	100,000,000	19,456,269	80,543,731
10	Bamyan	-	30,000,000	30,000,000	-
		15,764,496	-	15,764,496	-
11	Ghazni	17,570,490	-	17,570,490	-
		-	60,000,000	18,902,608	41,097,392
12	Paktika	-	30,000,000	29,978,687	21,313
13	Paktia	19,646,364	-	29,978,687	10,753,584
		-	60,000,000	38,914,093	
14	Khost	-	60,000,000	56,608,862	3,391,138
15	Kunar	-	20,000,000	20,000,000	-
16	Nooristan	-	20,000,000	13,238,730	6,761,270
		2,000,000	-	1,206,100	793,900
		3,757,535	-	2,344,586	1,412,949
17	Badakhshan	-	150,000,000	79,909,740	70,090,260
18	Takhar	-	100,000,000	50,753,906	49,246,094
19	Kunduz	-	100,000,000	20,120,330	79,879,670
		65,371,800	-	26,973,795	38,398,005
20	Samangan	-	20,000,000	16,379,174	3,620,826
		10,043,034	-	6,465,580	3,577,454
		1,629,667	-	1,244,493	385,174
21	Balkh	-	50,000,000	47,626,499	2,373,501
		85,374,000	-	68,258,929	17,115,071
22	Sar-e-pul	13,652,153	-	11,673,316	1,978,837

		-	20,000,000	17,935,193	2,064,807
<b>23</b>	Ghor	7,676,500	-	7,676,500	-
		-	20,000,000	19,999,750	250
<b>24</b>	Daikundi	-	30,000,000	30,000,000	-
		19,348,650	-	9,938,135	9,410,515
<b>25</b>	Uruzgan	-	30,000,000	21,931,490	8,068,510
		24,340,170	-	15,547,392	8,792,778
		-	30,000,000	28,727,910	1,272,090
<b>27</b>	Kandahar	64,244,190	-	58,701,250	5,542,940
		-	100,000,000	71,383,654	28,616,346
<b>28</b>	Jawzjan	-	20,000,000	19,856,459	143,541
		15,995,511	-	15,851,567	143,944
<b>29</b>	Faryab	-	50,000,000	19,324,349	30,675,651
<b>30</b>	Helmand	23,919,850	-	17,231,404	6,688,446
		-	50,000,000	30,321,034	19,678,966
<b>31</b>	Badghis	-	20,000,000	19,933,309	66,691
		20,004,213	-	19,800,233	203,980
<b>32</b>	Herat	61,049,325	-	58,962,831	2,086,494
		6,000,000	-	4,387,420	1,612,580
		332,950,675	-	173,614,710	159,335,965
		107,780,401	-	107,358,526	421,875
<b>33</b>	Farah	-	20,000,000	18,038,555	1,961,445
		21,008,600	-	19,164,500	1,844,100
<b>34</b>	Nimroz	-	50,000,000	49,476,555	523,445
		3,735,630	-	3,735,630	-
<b>Total</b>		<b>1,082,078,568</b>	<b>2,020,000,000</b>	<b>2,113,039,687</b>	<b>999,038,881</b>

