



Islamic Republic of Afghanistan Ministry of Finance

National Budget

Fiscal Year 1400

Effective, Transparent & Results- Based Budgeting

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Budget Outlook and overview

Budget overview

Given the importance of budgeting and financial planning as key tools at the disposal of the government for economic management, the government has continuously strived to improve budgeting and financial planning .. To that end, efforts have been made in the preparation of National Budget for fiscal year 1400 to build on the budgetary reforms which were introduced since 1997. Similar to the National Budget of the fiscal year 1398 and that of the 1399 , The National Budget for the fiscal year 1400 is also a consolidation of operating and development budget which has been prepared and presented based on the international standards.However, it is worth mentioning that, the outbreak of COVID-19 delayed the implementation of some budgetary reforms.

The government of Afghanistan is committed to providing transparent, responsive, and effective management of resources via national budget. Transparent, realistic, and effective expenditure of the national budget adds up to the credibility of the national budget and enables the government to make on-time and effective decisions concerning fiscal space which will lead to better investment opportunities in the country. Moreover, efforts are being made to make the current projects more goal-oriented as well and to achieve this , the government has planned to identify and transfer the funds of the projects with poor performance, less priority, and ineffective outcomes to the projects which have better performance, more effective economic outcomes and which better support implementation of government policies ., This has been one of the reform measures that the government has adhered to in recent years -to increase the effectiveness and purposefulness of public expenditure.

All possible efforts have been made to prepare realistic budget estimations for future years so that they reflect the budget needs of budgetary units in the best possible way.. However, it must be noted that the budget has not been prepared based on the needs but it has rather been developed based on the available financial resources with due consideration to the government's priorities ., The financial resources are unfortunately limited and therefore , the needs should be prioritized.However,considering the level of challenges in the country , prioritization has been a difficult task for the government. But given that prioritization is the only option , every effort has been made to realistically prioritize and make the public expenditure more effective and goal-oriented.

This document reflects the government's priorities which are chosen to be funded through the national budget.

IMF Loan

The Government of Afghanistan is expected to receive AFG 17.4 billion (\$ 226 million) from the International Monetary Fund as Soft Loan (second installment) in the fiscal year 1400, with no interest and a grace period of 5 years and a repayment period of 10 years. Obtaining this loan is of special importance because by obtaining this loan, the government can, on one hand, finance the national budget deficit and, on the other hand, gain international credibility.

IMF Extended Credit Facility

The new Extended Credit Facility [Referred to as ECF here onwards] arrangement will support the economic growth-oriented programs to maintain post-pandemic macroeconomic stability and lay the foundation for structural reform while alleviating poverty. The goals of this program are structural reforms in the financial sector, macroeconomic framework, national revenue collection, customs reforms, and expenditure transparency in the national budget, banking sector, fight corruption, maintaining a stable exchange rate, good governance, strengthening the private sector, economic growth, and employment opportunity. Access to extended credit facilities (ECF) is determined by various factors such as economic growth programs, reimbursement capacity, balancing payments, credit rate, and taking membership of the International Monetary Fund. Given the aforementioned statement, the Ministry of Finance has agreed with the IMF to receive a \$ 364 million loan for three and a half years in budget support, which will be paid in three installments without any interest. The first installment of the loan, about 31 percent of the total amount, which is close to \$ 110 million, has been paid after the approval of the IMF Board of Directors, and a pilot program has been scheduled for its completion from September up to the beginning of October. The loan will then need to be approved by the Afghan parliament and included in the budget later this year. The loan will help bring in economic stability, reduce the economic impact of the coronavirus, and pave the way for the implementation of development projects. Hence, the government can move towards self-reliance via revenue collection, improving tax administration, and implementing VAT regulations.

In addition to increasing AFG demand in the market, maintaining price stability and exchange rate flexibility will be effective. It is worth mentioning that continued financial aid from international partners is crucial in supporting the goals of the Afghanistan Peace and National Development Framework for 2021-25, including comprehensive growth, poverty reduction, and self-reliance.

Whereas this agreement is subject to the approval of the (IMF) Executive Board by the end of October 2020, it is expected to be approved after Afghan government officials take bilaterally-agreed-steps to improve the transparency and accountability of procurement processes.

Soft Loans' programs will expand to accelerate donors' investment which is effective in supporting Afghanistan's reform and development goals in the context of national peace and development.

Budget Outlook

The national budget is always affected by social, political, and economic changes in the countries. Afghanistan is strongly aid-dependent due to the formation of a new government and problems raised as a result of war, and this dependency is still felt due to war continuity and the issue is reflected in the Budget outlook. On the other hand, due to COVID-19 outbreak budget deficit gone up and domestic revenue got a hit and declined at the same time due to lockdowns, and the government of Afghanistan financed the budget deficit with IMF loan and cash reserves.

Though domestic revenues are expected to rise in the upcoming years, the expected increase in domestic revenues will not be large enough to make up for the decline in grants.

There is a clear picture from grants up to the fiscal year 1400, in the Geneva Conference held in November of 2020 the international community made a commitment of \$ 13.8 billion till the year 2025 and the method of expenditure will be defined later. The aid is likely to continue provided the peace process goes well and most of the aids are subject to the success of peace and a series of reforms by the government. Therefore, the situation obliges the government to seek out new revenue resources and improve revenue collection, and take the steps to streamline expenditure management and saving initiations.

The total budget for the fiscal year 1400 is estimated to be AFN 473 billion, which sums up to 30% of the total GDP, and 65% of the total budget is allocated for operational activities.

The operating budget of the fiscal year 1400 amounts to AFN 311 billion which shows a 7% increase compared to the operating budget of the beginning of fiscal year 1399. Also, AFN 161 billion is planned for the development budget for the fiscal year 1400 which is prepared based on the availability of financial resources and expenditure capacity.

The total revenue in the fiscal year 1400 is about AFN 435 billion, of which AFN 216.5 billion comes from domestic revenues, and AFN 218.9 billion is provided through grants. Given the figures, 50% of the financing sources are funded through grants, reflecting Afghanistan's dependency on foreign grants. On the other hand, it should be noted that domestic revenues are improving and are expected to increase by 22% in comparison to the beginning of the fiscal year 1399. The revenue targets for the year 1400 are estimated given the political and economic events. Although the domestic revenues are likely to increase in the mid-term but foreign grants will continue to decrease which will put the government in a difficult financial situation.

Deficit and Financing the Deficit

The government of Afghanistan has always planned out the expenditure given the revenues and maintained a reasonable budget deficit in line with the IMF and other international standards. Thus, in the fiscal year 1400, the budget deficit amounted to AFN 37 billion, accounting for 2.3 % of the total GDP which is regulated at a manageable level. AFN 20 billion of the mentioned deficit will be funded via cash reserves and AFN 17.4 billion of the deficit will be funded through IMF loan. AFN 200 million of the deficit will remain unfunded which is expected to be financed through grants or by potential increase in domestic revenues.

Table1 : (Budget summary and financing resources 1399 - 1403)

in Million AFS Figures	Budget 1399	Budget 1400	Forecasts 1401	Forecasts 1402	Forecasts 1403
Total Revenue and Grants	407,983,539,919	435,441,636,147	446,390,263,017	459,024,904,869	472,888,552,491
Domestic Revenue	177,800,000,000	216,500,000,000	243,869,309,129	266,215,519,201	291,906,183,754
<i>One of The New Tax Criteria</i>	27,362,000,000	-	-	-	-
Fixed Taxes	177,800,000,000	216,500,000,000	243,869,309,129	266,215,519,201	291,906,183,754
<i>Income Taxes</i>	38,446,666,769	63,382,924,579	45,999,459,817	49,147,069,613	52,670,212,808
<i>Property Taxes</i>	471,471,232	726,505,238	742,211,497	804,316,043	871,653,924
<i>Tax on Goods and Services</i>	31,366,755,332	44,185,847,563	53,954,360,276	61,629,579,603	70,517,576,096
<i>On Trade Taxes</i>	30,504,464,304	44,800,000,000	34,524,149,414	32,853,935,253	31,268,974,935
<i>Other Taxes</i>	3,799,359,556	3,900,000,000	3,113,702,200	3,521,510,018	3,983,155,756
<i>Non Tax Revenue</i>	73,211,282,807	59,504,722,620	105,535,425,926	118,259,108,671	132,594,610,235
Total Grants	230,183,539,919	218,941,636,147	202,520,953,888	192,809,385,669	153,118,406,171
<i>Operating</i>	91,953,195,565	107,144,617,085	93,053,940,000	91,192,861,200	89,369,003,976
Development	138,230,344,354	111,797,019,062	109,467,013,888	101,616,524,469	63,749,402,195
<i>From Total Discretionary</i>	62,973,151,928	39,700,000,000	30,800,000,000	30,800,000,000	
<i>From Total Non-discretionary including Loans</i>	75,257,192,426	72,097,019,062	78,667,013,888	70,816,524,469	63,749,402,195
Total Expenditure	459,302,845,920	473,041,717,901	466,969,655,697	475,553,826,921	481,097,854,390
Operating Expenditure	297,961,018,276	311,406,411,161	298,074,392,689	308,633,800,374	319,587,447,445
<i>Wages and salaries</i>	205,458,744,073	198,849,753,520	218,042,014,896	227,221,627,331	236,459,436,201
<i>Purchase of goods and services</i>	45,730,735,617	69,542,672,736	40,929,524,892	41,338,820,141	41,752,208,343
<i>Interest & Repayment of Loans</i>	-	1,500,000,000	634,003,080	494,661,137	373,247,070
<i>Pension</i>	20,500,000,000	19,500,000,000	21,450,000,000	23,595,000,000	25,954,500,000
<i>Acquisition of Assets</i>	5,439,166,648	7,429,010,323	5,907,852,901	5,907,852,901	5,907,852,901
<i>Contingency & Other codes</i>	20,832,371,937	14,319,974,582	11,110,996,920	10,075,838,863	9,140,202,930
Development Expenditure	161,341,827,644	161,635,306,740	168,895,263,007	166,920,026,548	161,510,406,945
<i>Discretionary</i>	83,067,129,818	85,668,287,677	90,228,249,119	96,103,502,079	97,761,004,750
<i>Non-discretionary</i>	73,654,135,026	72,097,019,062	78,667,013,888	70,816,524,469	63,749,402,195
<i>Other Codes</i>	4,620,562,800	3,870,000,000			
Budget Deficit	(51,319,306,000)	(37,600,081,754)	(20,579,392,679)	(16,528,922,052)	(8,209,301,899)
Funding	61,320,000,000	37,400,000,000	18,991,000,000	10,000,000,000	10,000,000,000
Reserved Funds	34,950,000,000	20,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000
IMF Fund)	25,470,000,000	17,400,000,000	8,991,000,000		
(Retroactive Financing)	900,000,000				
Balance	10,000,694,000	(200,081,754)	(1,588,392,679)	(6,528,922,052)	1,790,698,101

Economic outlook

The economic growth of the country was estimated at 3.4% at the beginning of the fiscal year 1399. The main reasons for economic growth in the country are the establishment of air corridors with regional countries through which the export of the country improved and the growth in the agricultural sector, but due to the negative impact of COVID-19 outbreak economic growth is estimated to decline from 3.4 % to -5% in the current year. The negative effects are as a result of decline in Services and Industrial Sector due to quarantine, blocked transits, and increase in prices. Economic growth is mainly driven by improved agriculture (fruits in general) which currently accounts for 28.5 percent of total GDP and will increase to 30.4 percent by 1403. Economic growth is expected to pick up a good pace in 1400, reaching 3.6%, and from the mid-term onwards it will reach up to 4% by 1403.

Table 2-Macro Economic Framework for the Medium Term

	Previous	Current	Budget	Projections		
	1398	1399	1400	1401	1402	1403
Real GDP Growth - Market Price	3.9%	-5.0%	3.6%	3.7%	3.9%	4.0%
Nominal GDP Level (Afs bn)	1,319.9	1,344.2	1,598	1,535.6	1,657.0	1,724.5
NGDP by Sector (Afs bn)						
Primary (Agriculture)	376.1	412.4	439.9	478.6	520.7	524.8
Secondary (Industries)	162.8	152.8	158.7	168.6	182.2	206.1
Tertiary (Services)	720.6	709.6	765.8	826.1	894.9	937.4
GDP Deflator	2.2%	7.7%	2.8%	3.6%	3.9%	0.0%
CPI Inflation Average	2.8%	5.1%	4.3%	4.1%	4.5%	5.7%

The economic growth predictions are driven by the following assumptions:

Given the predictions carried out by the government, it is assumed that if the climate is favorable in the country and there is no serious damage to Afghanistan's agriculture, especially dry farming, agriculture will improve from the current real figures of AFN 412.4 billion in the year 1399 to AFN 439.9 billion in the year 1400, (an increase of 6.7%) will be reached.

Activities associated with COVID-19 for the fiscal year 1400 could jeopardize overall economic and commercial transactions and pose major downside risks to the overall economic and financial outlook.

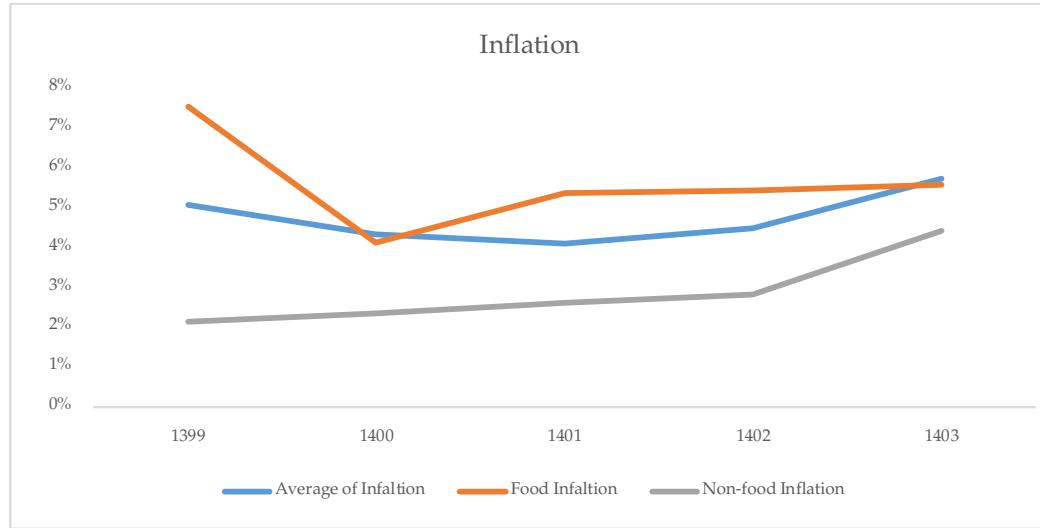
Continuous ambiguity and uncertainty of situations in the country have affected investments in the construction sector and the situations are likely to continue to be uncertain for the fiscal year 1400, and the main reasons are driven by the COVID-19 outbreak and unfavorable results of the peace process. But good results of the peace process and COVID-19 being eliminated, investments on construction activities are projected to improve and play a vital role in the country's economic growth.

The inflation rate was considered to be 5.1% due to COVID-19 outbreak and blocked transits for the fiscal year 1399, but it is projected for the 1400 inflation may reach 4.3% and this trend is anticipated for the mid-term as well.

Inflation

Afghanistan has a consumer economy that is reliant on the import of commodities. Any changes in the price and volume of imported goods will affect Afghanistan's economy. In the mid-term, inflation will remain stable at an average rate of 4.3% inflation rate prediction stems from the trends and events of the previous year and the figures are presented below:

Figure 1 Inflation



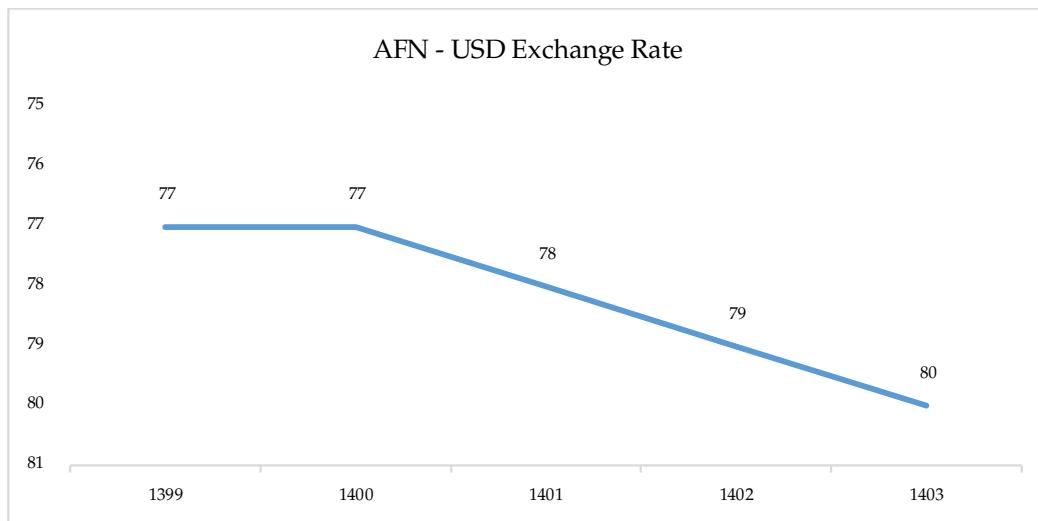
The economic situation will be different if the trend of decrease in donor's aid continues in the med-term, as Afghanistan's economic activities are now more reliant on international community assistance, with international troops withdrawing from Afghanistan and international aid gradually diminishing, it will adversely affect the trade, industries and other economic activities leading to an increase in the unemployment rate that will have a direct impact on GDP and investment. A decrease in donor grants will also reduce the value of the Afghani against the US dollar and subsequently domestic prices will rise. The increase in domestic prices will harm the poorer sections of society, as their purchasing power will be more affected. Rising prices also affect the national budget with the real depreciation of the Afghan currency as more money is being paid to buy the same quantity of goods and services. Therefore, the financial and monetary policy of the Central Bank of Afghanistan will need to make every effort to stabilize the domestic prices to maintain price stability in line with projected figures.

The outbreak of Coronavirus poses the second major threat, the outbreak of the virus resulted in quarantine in every part of the country, and transit routes to the neighboring countries were blocked which rose the price of imported goods. And also the slow process of the peace talks, unreliability in security and political strategy will negatively impact the domestic demand for goods and services. In conclusion, the inflation rate will reduce in the mid-term

Exchange Rate (AFG – USD)

The value of the Afghan currency against the US dollar has been stable in the year 1399. The fluctuation of the Afghan currency value against the US dollar during the fiscal year 1398 was very high as one dollar increased from AFG 75.2 in 1397 to AFG 78.3 in 1398. The value of Afghan currency against the US dollar is expected to remain constant at 77 AFN per dollar in the year 1400. The main reasons are continued US dollar smuggling to overseas markets as claimed by the De Afghanistan Bank, and reduction in grants on discretionary and non-discretionary budgets, which have led to a decline in the amount of US dollars in the markets. Following US-imposed international trade sanctions on Iran, Iranian businessmen have offered to the Afghan National Businessmen an appropriate exchange rate if they buy Iranian products in USD at a discounted rate in the future.

Figure 2: Exchange Rate



Memo: The mentioned exchanged rate is merely a definition of AFN value against USD in the markets for different years and the exchange rate for the year 1400 is 77 AFN per 1 USD

The effect of unstable exchange rate on budget and grants will be noticed, almost 50 percent of the government budget is currently funded by donors and most of the commitments (grants) are in USD but all the figures in budget are reflected in AFN, fluctuations in USD during the year will affect the ascending or descending pressure on Afghan currency.

The following can bring up three main, but short-term concerns in relate to depreciation of exchange rate:

- Government debts are mostly in foreign currency, and repayment of loans in local currency (AFN) may increase the amount in local currency due to exchange rate;
- Importing goods in foreign currencies will be taxed in the same currency which leads to more revenue in local currency (AFN)
- Providing aid to other countries, contracting in US dollars or other foreign currencies will carry a financial burden on the government which will lead to a decline in foreign currency.

Depreciation in Afghani in the mid-term will cause the following effects:

Depreciation of AFN currency will cause Inflation pressure and make the government re-evaluate project budgets; thus, all the government expenditures are likely to increase due to inflation. Depreciation in AFN currency will result in upward pressure on import prices and that will boost inflation in the mid-term, meaning that next year's budget will face higher prices. Therefore, the Mid-term Expenditure Plan should be revised upwards. This inflationary impact may or may not affect earnings, given the higher taxes imposed on salaries. In the medium term, revenues from imports are likely to decline once again, as the depreciation of the currency will increase the price of imports, thereby reducing the consumption of imported goods.

Allocating budget from foreign aid is in foreign currency, LOTFA and CSTC-A programs will remain for the mid-term.

Domestic Economic outlook

Afghanistan's domestic economy will be challenged by the continued decline in development grants. Afghanistan's economy relied heavily on foreign aid in the past, especially until 1394 when the number of international troops dropped. Afghanistan was the largest recipient of foreign aid between 1382 till 1393, with an average of 9.5% annual economic growth due to the flow of foreign aid. Economic growth later dropped drastically from an average of 9.5 percent to 2.1 percent between 1393 and 1397. The downturn in growth was mainly due to a decline in foreign aid (mainly in the foreign budget sector) and partly due to political anomalies.

Foreign grants are expected to decline further in the mid-term and the national budget will be more limited and constrained. As a result, reliance on foreign aid is not a good option, thereby, to ensure growth, the government should explore other avenues and divert the focus on other options. In the medium term, the option would be to focus on blocking out poorly performing projects/programs and allocating these funds to well-performing projects/programs that are responsive to the needs of the community.

In the mid-term (1400 - 1403), the newly developed policies by Macroeconomic are intended to stabilize Macro Economy growth and the new fiscal policy will be focused on the betterment of Tax Administration and establishing of new avenues for revenues. At the same time, reforming public expenditure and debt management to ensure financial and debt sustainability will be a top priority for the government in the future.

Due to the COVID-19 outbreak and quarantines, commercial activities were stopped for a while, transit routes to the neighboring countries were blocked, people had less income, and it affected the economy in many ways, thus, 3.4% projected economic growth will drop down to -5% in the year 1399 but the same growth will pick up a good pace in the fiscal year 1400 and reach up to 3.6%

Although economic growth in 1399 is projected to be below -5 the projections for the fiscal year 1403 foretell a 4% economic growth, this scenario can improve with reallocation of funds to programs with good performance. Given the financial analysis conducted by the World Bank, investing in agriculture, manpower, mining, and social protection sectors will have a better impact on growth compared to other sectors. The mentioned scenarios are subject to stable security. Therefore, reallocation of development funds to sectors with more financial-coefficient will result in better economic growth.

The government of Afghanistan is expecting the economic growth will improve over the mid-term during multi-year projections till 1403 and 4% growth will have its direct impact on agricultural products. With activities growing in the agricultural sector, the government is determined to invest in infrastructure projects such as energy and regional connectivity, the completion of which will result in economic mobilization. But this is subject to some internal factors that can change the growth outlook. The experience of the recent elections has shown that there has been a decline in public economic activity, also economic growth depends on the country's security situation, and unstable security is driven by low economic growth.

International Economic Outlook

Since the outbreak of COVID-19 was first detected, it has spread to more than 190 countries and the United States. This epidemic has a significant impact on world economic growth. Estimates so far show that if the current situation continues, the virus could slow global economic growth by 2.0 percent a month. The decline in world trade also depends on the rate of decline in the depth and extent of the global recession. The full effect will not be known until the effects of the Corona epidemic peak. Since the virus became a global disease, most of the world's economies lost at least 2.4 percent of their GDP in 1399 (2020), and its effects may continue to some extent in 1400 because the virus is still prevalent in many countries around the world.

Table 3: Regional and Global Economic Growth Outlook

Real GDP Growth	2019	Estimation 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024
Global production	3	3.4	3.6	3.6	3.6	3.6
Developed Economies	1.7	1.7	1.6	1.6	1.5	1.6
America	2.4	2.1	1.7	1.6	1.6	1.6
England	1.2	1.4	1.5	1.5	1.5	1.5
Japan	0.9	0.5	0.5	0.5	0.5	0.5
Developing Economies	3.9	4.6	4.8	4.8	4.8	4.8
China	6.1	5.8	5.9	5.7	5.6	5.5
Turkey	0.2	3	3	3	3.5	3.5
United Arab Emirates	1.6	2.5	2.7	2.3	2.4	2.5
India	6.1	7	7.4	7.4	7.4	7.3
Iran	-9.5	0	1	1	1	1.1
Kazakhstan	3.8	3.9	3.7	3.3	5.3	3.5
Pakistan	3.3	2.4	3	4.5	5	5
Tajikistan	5	4.5	4.5	4.5	4	4

IMF 2020 :Reference

Regional Economic Growth

India: Finance, real estate, and professional services were severely affected by the coronavirus (COVID-19) epidemic in India between April and June 2020. The Asian Development Bank estimates that the coronavirus could account for 2.3 percent of India's GDP. India is considered to be an important trading partner of Afghanistan. Establishing air-corridors between Afghanistan and India has provided the opportunity to export from Afghanistan to India. The purpose of cargo services is to improve Afghanistan's links to global markets and to strengthen the prospects for the country's agricultural and carpet industry. Recent advancements in Afghanistan's trade balance stems from the inauguration of this air-corridor.

China: China's GDP growth will experience a 5% decline in 2020, due to covid-19 the world's largest economy recorded its first contraction in decades in the first quarter of 2020. Public services and transportation, trade & industrial connections were severely affected. Unemployment rate reached 6.2% in 2020, retail prices and the value of exports dropped to 20.5% and 15.9% respectively. Afghanistan has little to do with China's economy but China is a major stakeholder in Afghanistan's mining sector whose significant economic growth can affect the Afghan economy. This can especially affect their future investment in the extractive industry.

Iran: The prospects for economic growth in Iran remains bleak. The IMF in its latest World Economic Outlook predicts Iran's economy will contract in the following years because of the re-imposition of US sanctions against Iran. The disruption in Iranian exports will increase demand for USD to finance imports and savings; this will widen the gap between the official and parallel rates. According to the World Bank, this will negatively affect the Iranian currency, and inflation will go up substantially. Given the expected reduction of Iran's economic regional and global connectivity, it will divert most of its attention to occupy markets in Afghanistan. Geopolitical tensions in the Gulf and Covid-19 drag down the annual growth further. The spread of the coronavirus overshadowed almost all aspects of the Iranian economy, ranging from production to trade.

Pakistan: Pakistan now faces a balance of payment crisis as the economy heads towards a major recession with a 1.5 percent contraction forecast in the current financial year ending in June, compared with a pre-COVID-19 forecast of nearly 3 percent growth. Pakistan's economic growth is projected to shrink to 2.6 percent in 2020 from 3.3 percent in 2019, while inflation will remain around 11.5 percent for 2020. Public debt is already high in Pakistan and the pandemic is expected to slash growth and tax revenues, and further increase the level of public debt. Pakistan agreed to a USD 6 billion bailout from the International Monetary Fund last year and secured another USD 1.4 billion in rapid financing from the IMF at zero interest. Lower economic growth in Pakistan could be attributed to the weakening industrial and manufacturing sectors. The slump in Pakistan's economic growth will be caused by halting economic activity, collapsing trade and stress in the financial and banking sectors.

Fiscal Strategy Outlook

Fiscal Strategy

A credible and coherent fiscal strategy is a pre-condition for the success of the Government's self-reliance vision. The Government is adopting a more structured approach to financial planning with the long-term goal of ensuring sustainable finances to support economic growth and development. The Government's fiscal strategy set out in the Afghanistan National Peace and Development Framework (ANPDF) includes three policy assumptions:

1. The Government will use fiscal policy as the primary tool for economic management;
2. The Government will, over time, collect enough revenue to meet operational and more of Afghanistan's development needs, gradually reducing international development assistance over the next fifteen years; and
3. The Government will balance the budget over the medium to long-term, without borrowing unsustainably. Any borrowing will be concessional and in accordance with agreements with the International Monetary Fund (IMF).

The foundation of the Government's fiscal strategy is the pursuit of self-reliance. This means in fiscal terms achieving economic and social objectives through sustainable means: not spending too much, not accepting too much aid, and making the best use of available resources. To do this, the Government will continue its ongoing fiscal reform agenda that will enable a much greater focus on increasing fiscal space in all five dimensions:

1. Efficiency in government's operations – including by preventing, detecting, and combating corruption;
2. Raising more domestic revenue to higher levels;
3. Seeking concessional debt and innovative financing for high impact lower-risk investments;
4. Using aid more responsibly and effectively; and
5. Looking into the future to prioritize policies and improve fiscal performance over time.

Fiscal and Economic Goals

The Government has set short-term and mid-term goals to help the budget in identifying necessary investments.

Budget preparation is driven by the following main goals:

1. Achieve average growth of 5 percent per year until 2021;
2. Increase development budget expenditures by 10-15 percent each year as we expand the delivery of education and health services in the medium-term; and
3. Grow domestic revenue by up to 12% annually, with the overarching goal of having domestic revenues account for 14% of the GDP by 2021.

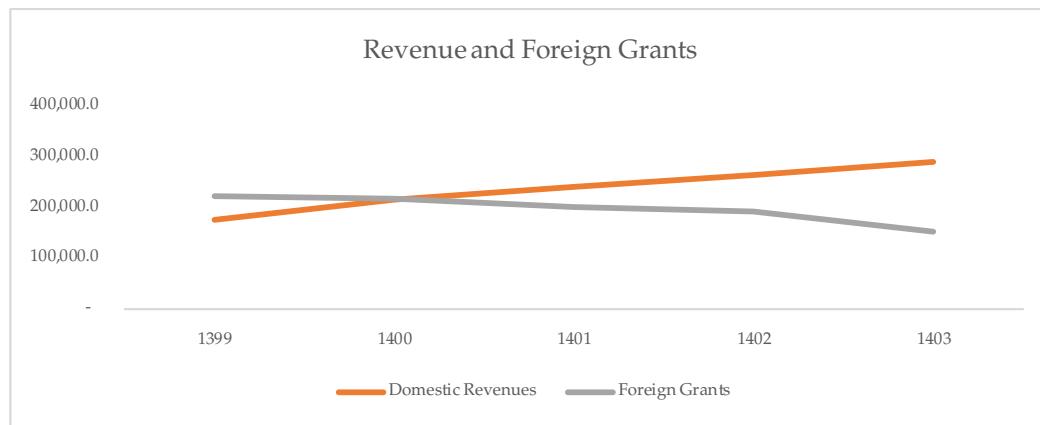
Medium Term Expenditure Framework and Forward Estimates 1400-1403

This document provides the budget of 1400 with projections for the next three years. This approach enables the government to have a forward-looking perspective on revenues and to make policy decisions accordingly. The multi-year predictions reflected in this document are based on actual performances of previous years and have attempted to make these forecasts more realistic and conservative. This effort is aimed at maintaining national budget planning reforms and eliminating the gap between planned and realistic budgeting.

As can be seen, in 1399, the target of revenues decreased from AFN 208 billion to AFN 177 billion. The outbreak of the Coronavirus affected many business activities and customs revenues. Domestic revenues were collected less than the target in the first 6 months of the year due to the same reasons and revenues dropped to AFN 177 billion during the Coronavirus outbreak. However, the revenue target for the year 1400 is considered less but it shows 22.3% growth than the year 1399.

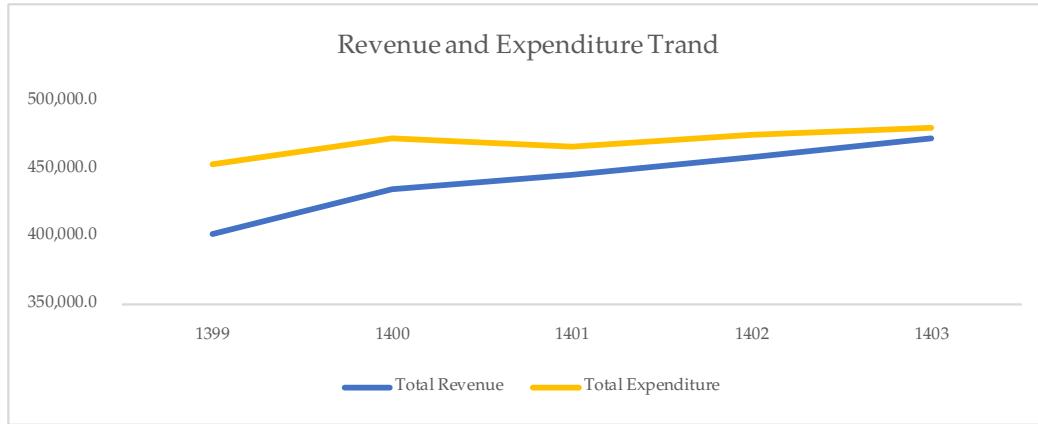
Domestic revenues are improved for the short-run but aid will drastically reduce. Based on the multi-year projections of domestic revenues in the years 1400 to 1403, it shows an increase of 22.3%, 12.6%, 9.2%, and 9.7%, respectively, but on the other hand, the reduction in aid has increased on annual basis and is proportionally more than the domestic revenues. Foreign aid declines gradually in fiscal years 1400 to 1403.

Figure 3: Foreign Aid & Domestic Revenue



Contrary to the previous years, expenditures in the year 1400 indicate 9% increase than the beginning of the fiscal year 1399, it is of worth to mention that, the expenditure will 1% increase in the year 1401 to 1403 respectively. As noticed, in the year 1400 the government tried to lower the level of expenditure, especially in the operating budget. These efforts will continue in the years to come.

Figure 4: Revenue & Expenditure Pathway



Predictions indicate, the fiscal space has an ascending trend and the financial gap is increasing every year. The main reason is the downturn in donor commitments and increase in the expenditures. If this continues, the deficit will fall from AFN 51 billion in the fiscal year 1399 to AFN 8.2 billion in 1403. Compensating this deficit puts the government in a tough position so that it would eventually have to take a series of actions. These actions can be in the form of savings plans, or either a revenue plan, or a combination of both.

Savings can be a sensitive issue and any decision can have its consequences. I.e. if the government saves on development, it may affect development programs and make it difficult, but implementing some projects through public-private partnerships can help reduce financial pressure. But Saving(s) on the operational part can be a good option if enough attention is paid to improving the effectiveness in the operations, it can be partially useful, though, in the medium term it cannot fully offset the anticipated deficit, therefore the government needs to work on revenue-raising plans.

Increase in revenue is also possible in different ways. First of all, minimize tax evasion and revenue collection effectiveness. The government may also increase customs' tariffs on some imported items or to increase taxes in some areas that do not harm the national economy. Attracting investment in the mining sector can be considered one of the important options to uplift the government's revenue. The government has made efforts to increase revenues in the mining sector, including tax and non-tax revenues by 1403, which will improve our financial position in the coming years if revenues from mining and value-added tax (VAT) are realized in full capacity.

Revenues (Aid & Receipts)

This section entails receipts/incomes and grants (international development grants). This year, the government provides a significant amount of details of its domestic revenues, estimates for the current year, for the fiscal year of 1399, and the next three years. The information is therefore significantly higher than in the previous years and puts Afghanistan in line with international practices. Also, the government estimates future financial support from international partners for 1400 and the next three years. These estimates are based on current commitments and for the first time provides an accurate and unified picture of the resources available in Afghanistan for the next four years. For many years, projections continued beyond the end of donor commitments made in Warsaw and Brussels, which sought not to block future discussions about international support for Afghanistan but includes only the existing ones.

Revenue Outlook (1400-1403)

Revenue assumptions:

- Revenue forecast for the budget and the years to come is based on any of the individual income taken by the assumption of certain Macro Economies such as GDP, GDP deflator, GDP by sub-sectors, domestic inflation, Global inflation, import growth, efficiency, revenue measures, and other things have been developed.
- Revenue projections from TAPI and other revenue transitions are considered in the next predictions

Domestic Revenue Outlook

The domestic revenue outlook is promising in the medium term. Estimation of real revenues for the fiscal year 1400 are projected about AFN 216.5 billion which shows 22.3% decrease in comparison to the fiscal year 1399, additionally, we are expecting more revenues in the budget projections. The COVID-19 outbreak affected trade activities and customs' revenues in the fiscal year 1399 and domestic revenue collections fall short by AFN 4.5 billion in the first two quarters of the fiscal year 1399 than target at the beginning of the year, henceforth, revenues collections are projected lesser for the year 1400. The below table represents the assumptions proportionate to the targeted level used to predict revenue stance.

Table 4 Domestic Revenue Outlook

	1399	1400	1401	1402	1403
Average CPI	5.7%	3.4%	4.3%	4.4%	5.1%
Average EOP	5.1%	4.3%	4.1%	4.5%	5.7%
NGDP	1.8%	6.4%	7.4%	7.9%	4.1%
Agriculture NGDP	9.7%	6.7%	8.8%	8.8%	0.8%
NGDP Manufacturing	-6.1%	3.8%	6.2%	8.1%	13.1%
NGDP Services	-1.5%	7.9%	7.9%	8.3%	4.7%
Deflator	7.7%	2.8%	3.6%	3.9%	0.0%
Zero	0.0%	0.0%	0.0%	0.0%	0.0%
Efficiency Dividend	2.0%	2.0%	2.0%	2.0%	2.0%
M2	-10.2%	7.0%	8.0%	8.4%	4.4%
Food CPI	7.5%	4.1%	5.4%	5.4%	5.6%
Non-Food CPI	2.1%	2.4%	2.6%	2.8%	4.4%
Population	2.0%	2.0%	2.0%	2.0%	2.0%
Population and CPI	7.8%	5.5%	6.4%	6.5%	7.2%
CPI plus ERC	5.0%	3.4%	5.6%	5.7%	6.5%
ERC	-0.6%	0.0%	1.3%	1.3%	1.3%
CPI + EOP + ERC	4.4%	4.3%	5.4%	5.8%	7.1%
Deflator + ERC	7.0%	2.8%	5.0%	5.3%	1.3%
Food CPI plus ERC	6.9%	4.1%	6.7%	6.8%	6.9%
Non-food CPI plus ERC	1.5%	2.4%	4.0%	4.1%	5.7%

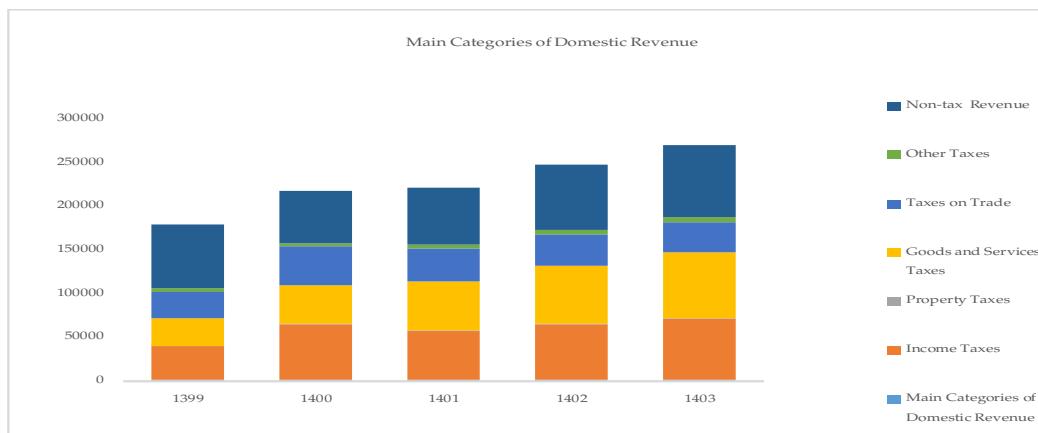
Tax revenues (including income tax, property tax, import tax, business tax, etc.) make up the total amount of domestic revenue and they are estimated about AFN 122.2 billion in the fiscal year 1400. Non-tax revenues comprise the second-largest domestic revenue which is estimated to be AFN 94.2 billion for the fiscal year 1400, most of the revenues are collected in code 14 and later on distributed to their specific codes.

Since revenues decline by the end of 1399 (2020) due to the outbreak of COVID-19 and AFN 177 billion of the target will be collected by the end of the year. But revenue collections will improve and AFN 216.5 billion is targeted for the fiscal year 1400. Tax revenues are projected to rise in the outer years, from AFN 103.8 billion in the year 1399 will to AFN 122.2 billion in the year 1400, subsequently, revenues will rise to AFN 138.3 billion, AFN 147.9 billion, AFN 159.3 billion in the years 1401, 1402, 1403 respectively, also Non-tax revenue excluding AFN 17.2 billion (one-off revenue) which inflows from the central bank and other departments, accounts for AFN 56 billion in the year 1399 (2020) will rise to AFN 94.2 billion in the year 1400. And non-tax revenues will rise to AFN 105.5 billion, AFN 118.2 billion, and AFN 132.5 in the years 1401, 1402, 1403 respectively.

During the years 1400-1403, a steady and strong outlook for revenue growth will be indicated. Domestic revenues are expected to increase and play an important role in the country's general economy. The main categories of income include tax, non-tax revenue, customs tariffs that are driven by the assumptions of their macroeconomy (such as GDP, inflation, GDP deflator, import growth, efficiency, etc.). The aforementioned earning figures include social contribution, which is expected to be transferred to a separate pension fund if the Cabinet and Parliament approve the amendments to the pension law. Revenues target in the same amount will decrease.

Total domestic revenues are expected to increase up to AFN 291 billion by the fiscal year 1403. Reforms and improvements in tax management by the government are the major reasons for the increase in revenues, And the government is committed to boost its revenues and implement necessary measures and reforms for the following years. Additionally, if VAT is implemented and the mining sector continues to improve, it is expected to have a positive impact on domestic revenue forecasts in the 1400s and upcoming years, in addition to the current level of forecasts, more earnings are expected.

Figure 5 Main Categories of Revenue



VAT Predictions

The government is committed to update policies and improve tax administration to increase domestic revenue. Given the WTO agreement the Government of Afghanistan was set to abolish fixed import tax and implement the VAT import policy before January 2021, but the implementation of this policy postpone to the year 2022 due to the outbreak of COVID-19, disagreement on the peace talks with the Taliban, uncertainty on security and investment situations. This practice will result in losing a large portion of revenues and thus, affecting the country's infrastructure in tax administration. The government has agreed to implement this policy in the year 1401 (2022). According to the government and the IMF calculations, the 10% VAT is expected to add 1.1% to the GDP.

Revenue Outlook from Foreign Grants 1399 - 1403

Operating budget Grants:

The total aid in the operating budget for the fiscal year 1400 sums up to AFN 107 Billion which shows a 17 % increase in comparison to the beginning of the fiscal year 1399. Under the commitments made with the international community, Afghanistan has to increase its share of funding in the security sector.

Table 5 Grants in Operating Budget

Figures in Million AFS	Budget 1400	Forecaste 1401	Forecaste 1402	Forecaste 1403
Grants	146,845	116,800	110,300	69,000
Ordinary Grants	107,145	86,000	79,500	69,000
LOTFA	25,161	22,000	20,000	15,000
CSTC-A	79,983	64,000	59,500	54,000
(Ministry of Defense) CSTC-A	65,644	<i>59,000</i>	<i>55,000</i>	<i>50,000</i>
(Ministry of Interior Affairs) CSTC-A	14,340	<i>5,000</i>	<i>4,500</i>	<i>4,000</i>
Tele-communication development Fund	2,000			

Grants in Discretionary Budget 1400 - 1403

AFN 39.7 billion is the total estimated grants in the discretionary budget for the fiscal year 1400, which is almost the same as the beginning of the fiscal year 1399. These grants will probably change in the fiscal year 1400, and these grants are predicted around AFN 30.8 billion for the year 1401. It should be noted that all the grants are subjected to commitments made by the Afghan Government to implement financial and structural reforms which can be severely affected due to negligence.

Table 6: Grants in Discretionary Budget

Figures in AFN - Millions	1400 Budget	1401 Forecast	1402 Forecast	1403 Forecast
Development Discretionary Grants	39,700	30,800	30,800	
ARTF (IP)				
ARTF (IP +)	30,800	30,800	30,800	
The World Bank	0	0		
New development Policy				
Self-reliance through Mutual Accountability Framework				
European Union (Refugees and Repatriation Fund)				
European Union (State Building Contract)	8,900			

Non-Discretionary Grants and Loans

Non-discretionary project grants are considered 4% lesser for the year 1400 in comparison to the beginning of the year 1399. The downfalls in the grants are due to downswing in donors' commitments. The total amount of loan accounts for AFN 65 million in the year 1400 which will support infrastructural projects

Table 7 :Non-discretionary Grants and loans on the development budget

Funding Agency	1400
Total Non Discretionary Grants	72,032,019,062
ARTF-IDA	9,717,033,707
Global Alliance for Vaccination and Immunization	350,000,000
Germany	284,900,000
Italy	982,717,422
Islamic Development Bank	260,000,000
Asian Development Bank	19,416,591,372
World Bank	6,766,160,419
International Narcotics and Law Enforcement Section (USA)	80,200,000
United States Department of States (US DOS)	53,900,000
Global Financing Facility	200,000,000
Kazakhstan	2,000,000
New Zealand	29,260,000
International Fund for Agriculture Development	2,191,001,929
United Nations Educational, Scientific and Cultural Organization	171,412,350
Saudi Development fund	539,000,000
Afghanistan Reconstruction Trust Fund	17,131,496,522
SAARC Development Fund	22,400,000
Telecommunication Development Fund	2,347,730,677
France	4,000,000
United Nations High Commissioner for Refugees	60,000,000
US Agency for International Development (USAID)	1,155,100,000
India	588,249,286
Global Partnership for Education / UNICEF	100,000,000
CASA ONE 1000	539,000,000
International Development Assistance/World Bank	8,882,015,378
Global Fund	154,000,000
Denmark	3,850,000
Loan	65,000,000
Italy	65,000,000
Total Non Discretionary Grants including Loans	72,097,019,062

Budget Reform and Fiscal Framework

Following a series of reformatory initiatives and implementation of some reforms in the previous years, the budget for the fiscal year 1400 has been prepared while maintaining the previously made reforms and its continuation to improve financial and public expenditure. These reforms bring transparency, improved accountability, and increase the credibility of the national budget adhering to internationally accepted standards. It is worth mentioning that, working for the betterment of affairs and bringing reforms, is a never-ending phenomenon and it demands to keep making things better.

Given the foregoing, the National Budget Document of the fiscal year 1400 provides operating and development budget along with the consolidated budget. Additionally, budgeting based on economic classifications, government functions, programs, geographical location, and compliance with international standards is also considered. Also, one of the turning points in the national budget of 1400 was the conducting of more effective hearings, which has helped prepare the budget more realistically.

Program-Based Budgeting

The General Directorate Budget of Finance Ministry implemented Program-Based Budgeting – referred to as PBB hereinafter – reform in the previous years in all budgetary units, based on which all the budgetary units developed their programs' structure and their budgetary executions in accordance with P.B.B up to some extent. Therefore, due to the effective and comprehensive implementation of the mentioned reform, the Ministry of Finance (General Directorate of Budget) tends to gradually implement the second phase of P.B.B in the budgetary units. The second phase of P.B.B focuses more on the quality of the reform, and reviews the program structure of the budgetary units and alining it with the strategy of the Ministry and the national strategy, properly defining the performance indicators (outcome and output), providing program based service delivery to the line ministries, budget hearing according to program, creating a monitoring and evaluation system and so on..., considering the experience and capacity of the departments, several budgetary units will undergo the second phase of P.B.B the fiscal year 1400, and preliminary activities of departments in this regard includes the following:

- Review and renewal of the ministry's program structure in accordance with the Ministry's strategy and NPPs;
- Reviewing and redefining the ministry's program structure and alining them with their organizational structure;
- Reviewing and updating the outcomes & outputs of the LMs/Budgetary Units in accordance with the standards defined by the Ministry of Finance;
- Assigning Managers for each program for managing financials and performance.

Given the renewal of the aforementioned elements, output indicators of MAIL and MoE are presented as follows;

MAIL Output Indicators' Table

Table 8: Natural Resources Cohesion Output

Product	Sub-program Name	Output Indicator	Output Indicator	Baseline		Target		
				Year	Figures/Percentage	1400	1401	1402
Cohesion and maintenance of natural resources in coordination with society	Reforestation and maintenance in participation with public	Rehabilitated and protected forest areas (in hectare)	1398	12,535		1,000	2,000	3,000
Cohesion and maintenance of natural resources in coordination with society	Revitalizing pastures in participation with public	Rehabilitated and protected pasture areas (in hectare)	1398	18,292		2,500	3,000	3,500
Cohesion and maintenance of natural resources in coordination with society	Production of non-fruitful seedlings	Number of non-fruitful seedlings produced (in millions)	1398	23		3	4	4
Cohesion and maintenance of natural resources in coordination with society	Check-dams construction for soil and water protection	Number of check-dams constructed (in square meter)	1398	9,850		1,500	2,000	2,500
Cohesion and maintenance of natural resources in coordination with society	Establishing greenbelt	Established greenbelt areas (in hectares)	1398	3,691		1,000	1,500	2,000
Irrigation system & network expansion	Construction and renovation of irrigation system & network	Number of irrigation system & networks rehabilitation	1398	1,251		450	500	550

Table 9: Agricultural Production and Fertility Program Output

Product	Sub-program	Output description	Output Indicator	Baseline		Target		
				Year	Figures/Percentage	1400	1401	1402
Developing industrial grains and plants	Introducing the latest technology to the farmers of the country	Amount of seeds and chemical modified fertilizers in metric tons	1398	331,532		32,000	35,000	40,000
Developing industrial grains and plants	Providing promoted services and introducing the latest saffron technology to the farmers	Increase the area under saffron cultivation in acres	1398	37,785		4,500	5,500	6,000
Developing industrial grains and plants	Providing mechanized agricultural services	Number of machine and equipment procured	1398	3,016		130	150	180
Developing Livestock	Establishing livestock farms (hens, cows, fish...) in the country	Number of farms established	1398	8,300		300	350	400
Developing Livestock	Providing livestock services	Number of animals fertilized per head/fellow in a year	1397	91,061		110,000	120,000	130,000
Developing Livestock	Providing livestock services for Kuchies	Number of barns, water reservoirs, and washing pools built in the country's pastures	1398	25		10	10	30
Developing Gardening	Promoting the latest gardening systems	Hectare of gardens newly created	1397	363		10	15	20

Table 10: Agricultural Economy Rehabilitation and Validation Program Output

Sub-program	Output Description	Output Indicator	Baseline		Target		
			Year	Figures/ Percentage	1400	1401	1402
Market Development and Validating Agricultural Products	Establishing 5 - 10 metric ton storages for potatoes, onions, and raisins	Number of storages established and utilized for potatoes, onions, and raisins	1398	14,165	300	330	360
Market Development and Validating Agricultural Products	Establishing the latest complex of large and small cold storages scaled from 25 to 1500 metric ton for the public	Number of modern large & small cold storages established and utilized	1398	487	80	100	120
Market Development and Validating Agricultural Products	Installation of solar dryers for fruits and vegetables	Number of solar dryers established	1398	1,630	300	350	380
Market Development and Validating Agricultural Products	Installation of processing and packaging centers for agricultural products	Number of packaging & processing centers for agricultural products established and utilized	1398	87	15	18	22
Financial Services for Agriculture Development	Providing agricultural loans	Agricultural loans distributed (in millions AFN)	1398	1030	180	200	220
Financial Services for Agriculture Development	Establishing 0.5 - 100 square meter crofts	Number of crofts established	1398	149,670	3000	3200	3,500
Establishing System for Quality Control, Food Safety, Productions Factors, and Agricultural Productions	Controlling pests and plant disease throughout the country	Areas where plants disease and pests are fought off	1398	1,798,134	160,000	162,000	165,000
Establishing System for Quality Control, Food Safety, Productions Factors, and Agricultural Productions	Establishing emergency barns	Number of strategic storages established	1398	13	5	7	10

Table 11: Change Program Output

Sub-program	Output Description	Output Indicator	Baseline		Target		
			Year	Figure/percentage	1400	1401	1402
Capacity Building, Planning, and Policy	Setting effective reporting and planning systems throughout the country	Number of systems established	1398	18	5	7	10
Capacity Building, Planning, and Policy	Sending employees of the ministry abroad on educative programs and providing capacity building training inside the country	Number of employees trained	1398	1353	350	400	450
Capacity Building, Planning, and Policy	Set out rules, regulations, policies, strategies, and effective economic plans for a capable peasant and legal society and raising the level of agricultural and livestock production according to the needs of the market as well as improving the environment in the country	Number of plans prepared	1398	95	21	23	25
Administration and finance	Improving information technology in all agricultural units in 34 provinces of the country	Developed systems of information technology / Percentage	1398	45%	5%	10%	15%

Output Indicators of MoE Programs

Table 12: Output Indicators of the General Education Program

Sub Program	Output Description	Output Indicator	Baseline		Target		
			Year	Figures/Percentage	1400	1401	1402
General Education Improvement	Equipment and construction of hostels and general education	Number of schools and hostel constructed	1399	5	5	5	5
General Education Improvement	Printing text books, making kits and teaching materials	Number of textbooks printed	1399	37,000,000	57,000,000	56,000,000	55,000,000
General Education Improvement	Library for schools	Number of schools with library	1399	9,000	500	500	500
General Education Improvement	Laboratory for schools	Number of schools with library	1399	6,000	500	500	500
General Education Improvement	Providing health services for schools	Number of health programs for schools	1399	34	34	34	34
Improving Access to General Education	Establishing local and quick classes	Number of local classes established	1399	10,800	11,000	11,500	12,000
Improving Access to General Education	Establishment of new schools	Number of schools to be established	1399	130	150	150	150
Improving Access to General Education	Improving existing schools	Number of schools to be improved	1399	100	110	110	110
Improving Access to General Education	Children survey outside the schools	Number of children's surveyed outside of the school	1399	324,000	330,000	345,000	360,000
Improving Access to General Education	Initiating social movements programs to increase enrollments in villages and remote areas	Number of programs conducted	1399	34	34	34	34
Improving Access to General Education	Supporting and teaching new and existing schools' councils	Number of councils trained	1399	3,000	3,000	3,000	3,000
Improving Access to General Education	Providing education services during emergencies	Number of students benefited from emergency-situation trainings	1399	174,000	180,000	190,000	200,000
Improving Access to General Education	Establishing schools for nomad children and special needs	Number of schools constructed for nomad children	1399	120	25	25	25
Improvement of Schools and General Education Administration	Distributing textbooks and learning materials	Number of textbooks and teaching materials distributed	1399	33,300,000	51,300,000	50,400,000	49,500,000

Table 13: Output Indicators of Islamic Studies Program

Product							
Sub-program	Output Description	Output Indicator	Baseline		Target		
			Year	Figures/Percentage	1400	1401	1402
Islamic Education Improvement	Equipping and Construction of hostels and Islamic Education Centers	Number of hostels and Islamic schools constructed	1399	5	3	3	3
Islamic Education Improvement	Publishing Islamic education textbooks	Number of books distributed	1399	1,900,000	1,000,000	1,000,000	1,000,000
Islamic Education Improvement	Equipping Islamic education centers with library	Number of Islamic schools with library	1399	500	10	10	10
Islamic Education Improvement	Equipping Islamic schools and education centers with computer, laboratory, and information technology	Number of Islamic Schools with laboratory, computer, and information technology	1399	200	10	10	10
Islamic Education Improvement	Providing health services for Islamic education schools and centers	Number of health programs for Islamic schools	1399	34	34	34	34
Increasing Equitable Access to Islamic Education	Establishing new schools	Number of new Islamic schools established	1399	800	4	5	6
Increasing Equitable Access to Islamic Education	Establishing new schools (for Qur'an lessons)	Number of new schools established for Qur'an lessons	1399	218	7	8	9
Increasing Equitable Access to Islamic Education	Establishing new schools for Islamic Studies	Number of new schools established for Islamic studies	1399	110	3	4	5
Improving Islamic Centers Administration	O&M for hostels and Islamic education centers	O&M for several hostels and Islamic schools	1399	900	900	900	900
Improving Islamic Centers Administration	Distributing Islamic education textbooks	Number of textbooks and teaching materials distributed	1399	1,710,000	900,000	900,000	900,000
Improving Islamic Centers Administration	Forming new councils	Number of councils created	1399	900	9,000	900	900

Table 14: Literacy Program Output

Product							
Sub-program	Output Description	Output Indicator	Baseline		Target		
			Year	Figures/Percentage	1400	1401	1402
Improving Literacy Quality	Training literacy teachers and employees of literacy centers	Members of supervision, teachers, and employees trained	1399	30,000	3,500	4,000	4,500
Improving Literacy Quality	Educational supervision of literacy courses	Number of centers supervised	1399	70	70	70	70
Improving Literacy Quality	Publishing literacy textbooks	Number textbooks published	1399	250,000	50,000	50,000	50,000
Improving Literacy Quality	Training members of literacy supervision	Number of supervision members trained	1399	2,500	2,600	2,700	2,800
Improving Literacy Quality	Equipping and construction of literacy centers	Number of literacy centers equipped and constructed	1399	17	5	5	5
Increasing Equitable Access to Literacy	Establishing new centers and literacy centers	Number of courses established	1399	10,200	10,700	11,200	11,700
Increasing Equitable Access to Literacy	Conducting public awareness programs and coordinating with relevant parties	Number of programs conducted	1399	34	34	34	34
Increasing Equitable Access to Literacy	Providing professional courses in literacy	Number of professional courses provided	1399	1,300	1,400	1,500	1,600

<i>Product</i>							
Sub-program	Output Description	Output Indicator	Baseline		Target		
			Year	Figures/Percentage	1400	1401	1402
Improving the Administration of Literacy Centers	Issuing textbooks	Number of teaching materials and textbooks distributed	1399	250,000	50,000	50,000	50,000
Improving the Administration of Literacy Centers	Enhancing technology infrastructure of literacy centers and administrations	Number of literacy centers equipped with technology	1399	70	70	70	70

Table 15: Education Administration Output

<i>Product</i>							
Sub-program	Output Description	Output Indicator	Baseline		Target		
			Year	Figures/ percentage	1400	1401	1402
Improvement of Education Administration and Supportive Services	Communication and information technology	Education information system and educational centers equipped with information technology	1399	34	34	34	34
Strategic Management	Building the planning capacity of Ministry employees	Number of employees trained in planning	1399	34	34	34	34
Strategic Management	Developing strategies and policies	Number of strategic plan and policies developed	1399	1	1	1	1
Strategic Management	Curricula research and evaluation improvement	Number of evaluation reports prepared	1399	1	1	1	1

Realistic Estimations of Medium Term Expenditure Framework (1400 – 1403)

The Mid-term Expenditure Framework for the year 1400 and the upcoming three years, has been realistically prepared and presented. The decline in the volume of international aid and other factors affecting the estimations are considered during the preparation of the medium-term expenditure framework. Effort has been made to present the financial status based on realities. However, estimating the reduction in grants for the upcoming years could be challenging, donor's policy and peacebuilding could play a decisive role when it comes to grants.

Other contributing factors to the forward estimates have been presented in the Fiscal Risk section which adds to the validity of these projections. The improved multi-year projections each year is noteworthy, and this year the figures we have obtained from our budgetary units have greatly helped to provide a clear and realistic picture of our mid-term expenditure, moreover, this trend will get far more better with time.

Gender Responsive Budgeting

Equality of men and women's rights is written in Article 22 of the Afghan Constitution. Gender-responsive budgeting is therefore one of the vital tools in ensuring gender equality. For the first time in the fiscal year 1398, a gender budget statement was prepared after the approval of the 1398 budget for twelve pilot ministries under this reform. The gender budget statement is important and is expected to help reform and improve gender-responsivness of the Natioal Budget.

Progress in Gender Responsive Budgeting

More attention has recently been paid to gender and in particular to gender-responsive budgeting, the most prominent of which is the work done in the fiscal year 1398 as follows:

- Preparation of Gender Budget Statement for the first time in 1398 MYR in Afghanistan;
- Issuing descriptive Gender Budget Statement to the relevant budgetary units/LMs
- Formation of GRB committee in the budgetary units/LMs under direct supervision of Deputy Minister for Administration
- Adding the newly raised questions regarding gender issues in the concept note of new development projects for the fiscal year 1399
- 27 female gender-responsive budget staff recruited by DGB MoF;
- Increased the budgetary units under Gender Responsive Budget from 12 to 18

Future Plans

- Completion of 1399 gender responsive budget in the fiscal year 1400
- Preparing descriptive gender responsive budget in the fiscal year 1400
- Finalization and approval of Gender Responsive Budget by the Cabinet of GoIRA
- Extending Gender Responsive Budget reform to rest of budgetary units
- Conducting capacity building training to better implement the GRB in concerned ministirs

Policy Reforms in the National budget of 1400

Budget relation with policy

Budget relation with policy: By adopting a multi-year budget forecasting policy, the government has prepared a forward-looking budget that will allow decisions not only in the budget-year but also in the medium term. The multi-year budget forecasting approach represents a comprehensive estimation of the current costs of government policies in the context of existing budget constraints. New policy proposals will be funded through savings in existing portfolios or through the available financial range, taking into account government priorities and their specific expected outcomes to improve people's well-being.

Given the National Priority Program – referred to as NPP Hereinafter – of which implementation plans have been fully developed – the existing portfolio of ministries were reviewed, taking into account the principle of compatibility with the objectives of the relevant NPP. In the next few years, the government will focus on reviewing existing policy assumptions that will eliminate activities with less priority and poor performance. This means that the government has taken measures to save resources by incorporating new programs in line with the objectives of the Afghan National Peace and Development Framework.

Reforms in Public Investments

The regulation on Public Investment Management was approved by the cabinet of the Islamic Republic of Afghanistan on 3rd Sunbula 1399. Considering that regulation and the operational endurance of this directorate, under the (ANPDF-II), (NPPs), (SDGs) all the large and small development projects of budgetary units and provincial projects are analyzed prior to the inclusion of the projects in the national budget by the PIM directorate of MoF.

During the year, project analysis was carried out in accordance with goals of the Afghanistan National Strategy for Peace and Development, coordination with the NPPs and Afghan Self-reliance Strategy, cost-benefit and economic analysis, multi-criteria analysis, and Scoring tools. The government has undertaken public investment management reforms to improve the efficiency of its allocation of domestic budget resources, donor development grants, and the use of private sector funds to achieve its development priorities. Directorate of public investment and infrastructure of Finance Ministry has undertaken reforms in the following two areas: (a) Improving the technical and human capacity of its staff; (b) Identifying organizational structures and establishing processes related to public investment in the country.

Project Evaluation Committee (PEC): This committee was found post the analysis of PIM Directorate of MoF for the coordination and technical decision-making on the new large projects of the budgetary units, this committee is comprised of General Directorate of Public Private Partnership, Deputy Minister of Policy, Representative of Economic Advisory of Chief of Staff to the President, Directorate General Budget, and Representative of Ministry of Economy. The Project Evaluation Committee will turn in the new proposals to the Ministry of Finance after evaluating projects for further steps. This committee presents its proposals after technical analysis.

Segregating Project development process from Budgeting: Preparation of development projects was excluded from the budgeting process in the year 1398. In this regard, the Directorate of Infrastructure and Public Investment of Finance Ministry shall issue a public investment circular each quarter to apply on new development projects of budgetary units

in accordance with the Afghan Public Investment Management Process Guidelines. Budgetary units can plan out their new development projects during the year considering the budget status and include them in the national budget after the process of evaluation by PEC. In the year 1398, costing formats were set up and presented to the budgetary units so that they can accurately predict the multi-year expenditure of their new projects. In addition, project descriptions have been developed in the form of a standard concept note so that agencies can well-describe their new projects. New projects and activities must have good logic to solve the problem and have a specific plan of change and real costing for many years. Integrated Public Investment also includes financial and economic analysis guidelines, so that budgetary units can prioritize new proposals that have both financial and economic benefits. According to the reform, no new project will exceed \$ 7.5 million for subsequent phases of the Discretionary Development Budget of the National Budget of 1399 without evaluating strategic fit analysis with national strategies and assessing gender impacts will not be processed. In addition, no project exceeding \$ 7.5 million will be funded through the Discretionary Development Budget of 1399 without the economic and financial evaluation of the Public Investment Department of Finance Ministry.

Consolidated Budget 1399

The budget for the fiscal year 1400 was based on actual events and level of estimated expenditure till the end of the year 1399, where expenditure levels were kept reasonable, and on the other hand government priorities were reflected as much as possible. In the fiscal year 1400, the budget deficit is projected to be AFN 37 billion, but it is expected to reduce the deficit to a minimum level in the year 1400 if revenues increase.

The total national budget for the year 1400 is AFN 473 billion, of which AFN 311 billion is the operating budget constituting 66% of the total budget. The remaining AFN 161 billion constituting 34% of the total budget is the development budget. Overall the budget for the year 1400 has increased in comparison to the year 1399.

Operating Budget

The budget for the fiscal year 1400 has increased by 7.6% in comparison to the budget of the fiscal year 1399. The following elements have increased the operating budget for the fiscal year 1400:

- Increase in tashkeel
- Salaries norm
- Increased rate of recruitment
- Professional and Cadre salaries
- Peace Expenditure
- Electricity expenditure
- Purchase of vehicles in the budgetary unit
- Distribution of electric Tazkira

Overall, the operating budget has increased in comparison to the fiscal year 1399.

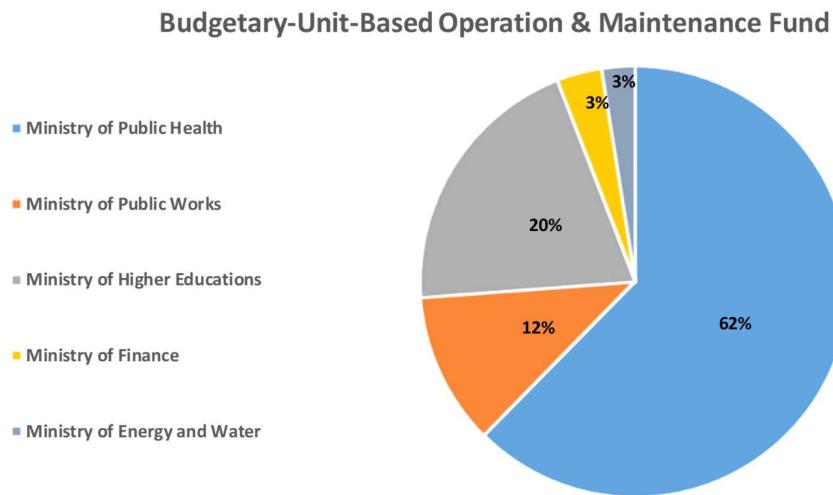
Norm-based O&M Funds Allocation

Based on the new reform prepared by the Ministry of Finance, AFN 2.9 billion has been allocated for the O&M of Roads, Vehicles, and Buildings, Ministry of Public Health, Ministry of Public Works, Ministry of Higher Education, Ministry of Finance, and Ministry of Energy and Water will undergo the revised O&M reform. It is worth mentioning that, the technical team of the Finance Ministry has recently developed norms for vehicles and building O&M norms. The funds are allocated based on the aforementioned norms in line with the World Bank benchmarks. It should be noted that the share of the National Road Authority for graveled and paved roads is also considered.

Table 16: Operation & Maintenance Fund

Budgetary units	Buildings -22416	Vehicles -22400	Roads Maintenance - 22426	Total
Ministry of Public Health	1,686,571,777	123,890,458		1,810,462,235
Ministry of Public Works	18,809,280	15,740,637	296,961,808	331,511,725
Ministry of Higher Education	574,297,920	13,557,498		587,855,418
Ministry of Finance	72,794,400	25,911,463		98,705,863
Ministry of Energy and Water	32,438,460	39,915,608		72,354,067
	2,384,911,837	219,015,663	296,961,808	2,900,889,308

Figure 6: Budgetary-Unit-Based Operation & Maintenance Fund



Development Budget

The development budget for the fiscal year 1400 has been planned 16% more compared to the beginning of the year 1399. This increase has been added to the discretionary budget and effort has been made to use the donor's budget in the best ways possible. It should be noted that the discretionary development budget has increased by 39% in comparison to the beginning of the fiscal year 1399. Overall, the increase in the development budget during financial constraints means, the government is concerned about the development of the country. Most of the discretionary development budget is allocated to the completion of ongoing projects. It is worth mentioning that, plenty of funds are required to complete the

ongoing projects, but due to the limitations in financial resources, the government will have to prioritize and share the financial burden over several years.

Mid-year Review Budget 1400

The budget for the fiscal year 1400 is presented based on realistic estimations given the spending capacity of budgetary units. More attention has been paid to budget planning, where the gap between the planned budget and the actual budget is at minimum. On the other hand, the government strives to make the budget more goal-oriented. This issue has been considered in the budget for the year 1400 for the expenditures to be more goal-oriented and it should be addressed as a goal for the MYR of the fiscal year 1400. In MYR of 1400, the focus will be on transferring the funds of poorly performing projects to the ones with better economic performance and economic purpose. This practice will cause some of the budgetary units to lose a portion of their budget in case of low performance. And this is precisely based on the popular term of (Use it or Lose it).

Expenditure based on Functional Classification – Operating and Development

Classification of Functions of Government (COFOG) is detached from the government's administrative structure, which shows the allocation of resources in different sectors, regardless of which department they are related to. COFOG is vital in terms of international policy analysis and comparison and puts the government in a better position to understand the financial situation of the region and the world

Classification of Functions of Government (COFOG) is considered to be of importance from various analytical aspects. For example, the effectiveness of health, education, social security, and environmental protection of government programs can statistically be studied, and thereby, government expenditure and priorities can be compared

COFOG is reflected in three detailed levels, this classification includes 10 divisions and main groups, Like; health (division 7) social protection (division 10th) In every division there are three figure categories like (group 073) is categorized for hospital services. There are one or more classes in each group, like nurses and sanitation services (class 0734) the "7" prefix is added for COFOG compatibility with the guidelines of the statistics' codes.

Summary of Expenditure by Functions

Table (17) shows the planned budget according to expenditures based on government functions. National Defense is allocated 24% (AFN 115 Billion) of the budget which is an indicator of the unstable security situation in Afghanistan, followed by economic affairs which have been allocated 22% (AFN 104 Billion) of the total budget,

Public order and safety forms the third part of the government's expenditure, Likewise, the education and health sector combined makes 15% of the total national budget, AFN 51 billion and AFN 21 billion respectively.

Public Services

The expenditure of Public Services comprises executive and legislative organizations, financial and fiscal affairs, external affairs, and general services of which executive, financial and foreign affairs, and legislative organizations make 73%

(AFN 43 billion) of the total division, likewise, the general services category, accounts for 25% of the total the mentioned division.

Defense

Ground & military operations, naval and air defense operations comprise the functions of Defense sector which accounts for 77% (AFN 89 billion) of the total defense budget. The defense, which is not classified elsewhere, comes under the second category, accounting for 23% (AFN 26 billion) of the total mentioned division. The defense that is not classified elsewhere includes administrative costs, support activities such as preparation, setting and overseeing general policies, defense-related plans, and programs, likewise, this division includes preparation and approval of statistical documents of defense.

Public order and safety

The duties of public order and safety include the expenses of the Department of Police Affairs and Services, as well as the statistics and registration of detainees in connection with police duties, road traffic regulations, control and prevention of smuggling.

Details of expenditures that are subdivided under the duties of public order and safety. Most of the planned expenditures were related to police services (60% or 38 billion Afghanis), followed by public order and safety, which are not classified elsewhere, accounting for 14% of the total, which is 9 billion Afghanis. Administrative support activities such as managing, regulating and overseeing general policies, plans and programs related to public order and safety which are not classified elsewhere. Consequently, the law courts have the largest share (about 14% or 9 billion Afghanis).

Economic Affairs

Expenditures of economic affairs' duties include labor (manpower), commercial and economic affairs . The budget allocated under this category includes the major planned expenditures in the budget for the fiscal year 1400, ie about 22 percent of the total budget. This category includes Agriculture, Fuel and Energy, Transport, Industry and Infrastructure. Most of the budget under the tasks of this division is allocated to transport infrastructure (34% of the total sector or 35 billion Afghanis), followed by agriculture, forestry, fishing, fuel and energy. These two categories make up about 41% of the budget of this section.

Environmental Protection

Functions of Environment Protection comprises of waste management, reducing pollution and drainage management, this division accounts for AFN 1.5 Billion.

Housing and Community Amenities

Functions of Housing and Community Amenities include housing development management, community development, water supply management, street lighting and housing. Most of the expenditure in this division is dedicated to community development (45% of the total budget of this division or AFN 4.6 Billion), followed by housing and community amenities, n.e.c, accounting for 37% of the budget. In the water supply, more than 12% of the budget is spent, and housing account for 6

percent. Housing section relates to issues such as housing development management, including grants, loans, or subsidies to develop the sector, purchase of land, improvement and maintaining housing stock

Health

The Health function comprises expenditure on services provided to individuals and communal, including medical products, pharmaceuticals, medical appliances and equipment; outpatient services including dental; hospital services; support for public health services, such as blood collection, immunization, disease detection, and information services; and research & development. This division accounts for AFN 21 Billion of the total budget.

Recreation, Culture, and Religion

The Recreation, Culture, and Religion functions include government expenditure on services provided to individuals and the community for formulation and enforcement of legislation and standards for providing recreational and cultural services; and development of recreational, cultural, and religious affairs and services.

Education

Government's expenditure on the Education division includes expenditure on services provided to students individually and in the form of community for formulation and administration of government policy; setting and enforcement of standards; regulation, licensing, and supervision of educational establishments; and applied research and experimental development into education affairs and services.

The largest portion of the budget has been allocated to Education which N.E.C amounts to 45% of the total budget of this division, or AFN 23 Billion. The 2nd portion of the budget is mainly allocated to tertiary educations (18% budget of this part) education N.E.C refers to the expenditure that cannot be assigned to the more specific classifications listed under Pre-primary and Primary Education, Secondary Education, Tertiary Education, and Postsecondary No Tertiary Education. Expenditure under this classification relates to administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall educational policies, plans, programs, and budgets; preparation and enforcement of legislation and standards for the provision of education, including licensing of educational establishments; production and dissemination of general information, technical documentation, and statistics on education. The third part of the budget of this division is allocated to pre-primary and primary eduction accounts for 17% of the total budget of this division.

SOCIAL PROTECTION

Government expenditure on social protection includes expenditure on services and transfers provided to households and individuals for: ill and disabled, aged, and orphans, cash benefits and benefits-in-kind to households with dependent children, benefits in cash and kind for the household and children in need of help, likewise helping those who are capable of work and available for work but are unable to find suitable employment, Of course, the subsidy provided to the families are commensurate with the living cost of that particular family. The subsidy might be in cash or in-kind, to people who are socially isolated or at risk of being isolated, like; People with disabilities, lower wages and salaries, refugees, rural population, violence victims, etc.

Table 17: Budget Based on the Government Functions

COFOG		1400	1401	1402	1403
1	General public services	59,153,613,834	58,648,199,080	60,649,879,458	62,712,830,225
11	Executive and legislative organs, financial and fiscal affairs, external affairs	43,283,103,826	43,642,992,464	45,847,970,991	48,096,676,788
13	General services	14,710,732,943	13,811,099,281	13,503,430,585	13,192,585,102
14	Basic research	295,772,169	338,376,020	370,683,483	410,907,175
16	General public services n.e.c.	864,004,896	855,731,314	927,794,399	1,012,661,160
10	Social Protection	20,338,151,767	22,397,620,877	24,549,018,504	26,961,937,962
102	Old age	28,109,614	31,814,005	34,953,547	38,636,585
103	Survivors	17,522,214,866	19,474,733,737	21,401,100,373	23,581,958,314
104	Family and Children	203,003,465	233,868,664	256,172,351	284,341,141
105	Unemployment	266,550	315,181	345,980	384,917
107	unemployment	709,873,663	742,387,522	780,312,683	790,059,311
108	Other social exclusions	12,159,278	13,192,710	14,396,411	15,908,748
109	R&D social protection	1,862,524,331	1,901,309,058	2,061,737,160	2,250,648,946
2	Defense	115,478,234,780	111,979,840,192	112,703,167,369	113,548,342,885
21	Defense	89,275,273,970	83,554,349,848	81,678,764,050	79,294,705,942
25	Defense n.e.c.	26,202,960,810	28,425,490,344	31,024,403,319	34,253,636,943
3	Public order and safety	64,831,340,360	51,696,692,592	51,681,367,204	49,241,034,551
31	Police services	38,682,705,567	30,160,949,277	28,987,736,046	25,404,071,181
32	Fire-protection services	4,136,300,465	1,102,446,195	1,045,106,538	983,384,529
33	Law courts	8,983,368,263	10,073,479,882	11,019,736,992	12,200,809,550
34	Prisons	3,660,243,621	2,894,014,438	2,850,548,668	2,633,419,809
36	Public order and safety n.e.c.	9,368,722,445	7,465,802,800	7,778,238,960	8,019,349,482
4	Economic affairs	104,985,833,158	112,262,481,502	111,342,060,441	108,566,225,539
41	General economic, commercial and labor affairs	6,442,995,169	6,801,337,973	6,680,317,195	6,528,373,538
42	Agriculture ,forestry, fishing and hunting	24,262,877,983	26,044,163,858	26,014,412,085	25,547,360,281

COFOG		1400	1401	1402	1403
43	Fuel and energy	19,254,888,520	20,719,375,018	20,048,564,160	19,126,046,459
44	Mining ,manufacturing and construction	687,361,073	728,897,922	789,367,801	852,328,692
45	Transport	35,727,811,704	37,888,878,698	38,786,844,726	38,589,582,979
46	Communication	1,239,216,149	1,294,674,697	1,372,712,459	1,420,700,734
47	Other industries	17,005,006,524	18,389,207,210	17,223,471,017	16,052,176,153
48	R&D Economic affairs	365,676,036	395,946,127	426,370,998	449,656,703
5	Environmental protection	1,509,732,611	1,572,927,115	1,675,786,260	1,728,352,782
53	Pollution abatement	351,120,598	370,290,358	394,611,233	402,220,836
54	Protection of biodiversity and landscape	909,074,529	942,096,620	1,001,940,335	1,034,828,483
56	Environmental protection n.e.c.	249,537,484	260,540,137	279,234,691	291,303,463
6	Housing and community amenities	10,250,402,752	10,899,027,292	11,423,524,419	11,597,291,801
61	Housing development	637,315,300	685,813,653	735,267,222	763,775,969
62	Community development	4,614,037,472	4,900,361,727	5,082,062,693	5,101,711,969
63	Water supply	1,197,147,282	1,276,409,267	1,290,265,760	1,268,339,786
66	Housing and community amenities n.e.c.	3,801,902,698	4,036,442,645	4,315,928,744	4,463,464,078
7	Health	21,201,166,284	21,386,301,840	21,190,622,478	20,986,147,064
72	Outpatient services	11,787,740,837	12,459,697,350	11,743,248,844	11,018,383,493
73	Hospital services	1,478,885,266	1,012,071,018	983,431,459	932,306,252
76	Health n.e.c.	7,934,540,181	7,914,533,472	8,463,942,174	9,035,457,320
8	Recreation, culture and religion	5,635,821,722	5,617,613,035	6,059,133,903	6,518,191,948
81	Recreational and sporting services	488,564,000	443,845,775	473,322,465	498,081,373
82	Cultural services	786,340,067	813,159,624	878,098,529	942,371,197
83	Broadcasting and publishing services	1,568,768,097	1,540,743,539	1,654,752,623	1,755,741,715
84	Religious and other community services	2,729,453,663	2,769,712,206	3,000,133,849	3,267,234,860
85	R&D Recreation, culture and religion	62,695,896	50,151,890	52,826,437	54,762,803
9	Education	51,467,446,050	58,117,724,232	63,051,220,106	69,073,111,887
91	Pre-primary and primary education	8,670,553,462	9,801,299,918	10,638,066,208	11,602,818,817

COFOG	1400	1401	1402	1403
92 Secondary education	326,347,991	391,423,512	430,070,817	478,975,986
93 Post-secondary non-tertiary education	456,580,479	538,203,976	590,512,090	656,202,927
94 Tertiary education	9,310,879,271	9,815,456,199	10,498,826,857	11,289,351,428
95 Education not definable by level	7,660,491,545	8,497,988,660	9,077,619,739	9,831,971,953
96 Subsidiary services to education	260,574,510	302,027,419	331,101,345	367,810,173
97 R&D Education	1,731,354,486	1,996,543,260	2,183,205,350	2,419,076,364
98 Education n.e.c.	23,050,664,306	26,774,781,288	29,301,817,699	32,426,904,239
99 Un Allocated	18,189,974,582	11,110,996,920	10,075,838,863	9,140,202,930
990 Contingency Code	18,189,974,582	11,110,996,920	10,075,838,863	9,140,202,930
991 Total	473,041,717,901	465,689,424,677	474,401,619,004	480,073,669,574

Fiscal Risks

General Fiscal Risks

Multi-year projections of the 1400 budget include assumptions based on the information available at the time of budget preparation. Several possible-factors may affect the budgetary outcomes, and illustrating the issues may add to the transparency of financial figures. Following are the events that may affect budget outcomes

- Changes in the economic and other parameters, particularly global economic developments;
- Matters not included in fiscal forecasts due to uncertainty over timing, magnitude, or likelihood; and
- The realization of contingent liabilities or assets;

Fiscal Risks Associated With Security

The current war in Afghanistan puts the budget at risk. Investment, Expenditure, collaboration in production, and the economy will be adversely affected. Any escalation in war may have an adverse impact on growth and reduce revenue. Alternatively, a decline in the conflict may allow economic activity to increase leading to improved revenue. The conflict may also increase the cost of investment through the destruction of infrastructure or increased security costs.

Additionally, a large portion of funds for security is provided outside the core budget through the Resolute Support Mission, which is an international mission subject to the policies of foreign governments that are not under the direct control of the Government of Afghanistan. Should there be a major reduction in funding under Resolute Support, it would have a significant impact on the capacity of the Afghan Security forces. The Government and international partners have agreed on the goal that by 2024, Afghanistan will finance the security costs from domestic revenues. The attainment of this goal is subject to a number of factors that may be a huge burden for the National Budget and government capabilities to provide operating expenditure.

Internally Displaced and Repatriates

Repatriates

Immigration is the point of attention for countries and international organizations nowadays. All the countries are trying to manage this phenomenon through domestic and international structures and turn this into an opportunity. Immigration has many factors, but the most important factor in Afghanistan is unstable security, which stems from unemployment and poverty.

Statistics from the Ministry of Refugees and Repatriation show that starting from 2002 by mid-2019, about 10.7 million Afghans have returned to the country, with Afghanistan currently having the largest number of immigrants after Syria, and currently, 6.5 Million Afghans live in foreign countries. Whereas the outbreak of Corona Virus, the unpleasant living situation of Afghans in the neighbor countries, and the completion of Peace Process MoRR with its international partners has predicted the return of 900 thousand refugees in the year 1400, 800 thousand in the year 1401, and 700 thousand in the year 1402 which sums up to 2400000 refugees during the mentioned years. Though in the year 2019 the return of 1.1

million Afghan refugees was anticipated and 370 thousand Afghans have repatriated. Unfortunately, the situation in the country is not such that most of the immigrants would return by well, But the conditions in the host country, especially the Islamic Republic of Iran, may cause a number of our compatriots to return. Also, with the new policies and relatively poor security and livelihoods, repatriation in the year 1400 – 1402 may increase than projected numbers. Therefore, the sustainable integration of returnees requires the provision of housing, employment, and education, health, and sanitation in the host countries and communities, which will result in financial burden for the budget of the mentioned years.

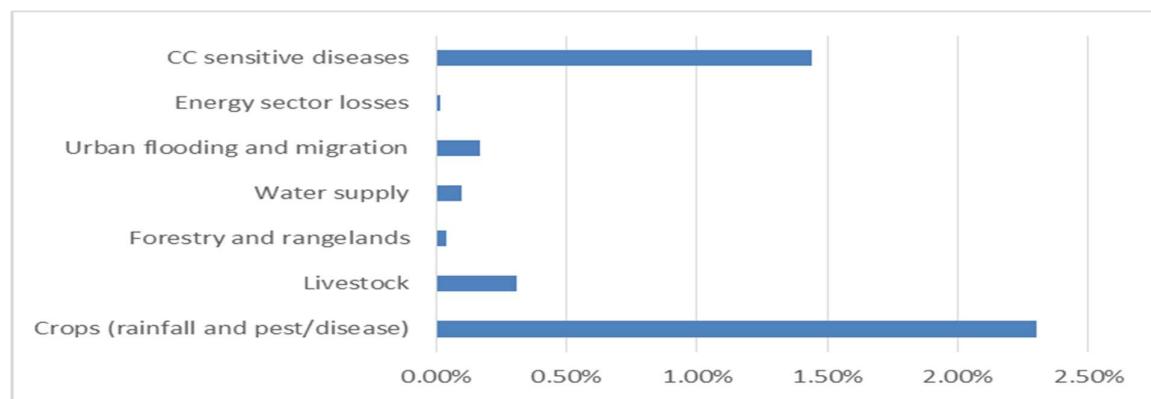
Internally Displaced

One of the main reasons for displacement is war and political instability, in addition to that, natural disasters such as floods, landslides, and especially drought, are the other causes of displacement. About 46,448 families have left their homes due to wars and 3,259 families have returned to their homes since the beginning of the year 2020 till the end of September 2020. Most of the IDPs are from Kunduz, Nangarhar, Badakhshan, Takhar, Helmand, Baghlan, Herat, Balkh, Ghazni, Wardak, and Laghman provinces and the displacement process is likely to continue. MoRR predicts more than 70,000 displaced families by 2021 (1400). In order to deal with the displaced and their return to their home, it requires a sufficient amount of budget, but if the war in the country stops and effective drought and natural disaster relief programs are implemented effectively, the number of returnees may increase, but the number of internally displaced people may decline as the situation grows, some people may return to their homes and resume their lives.

Natural Disaster and Climate Change

Climate change (CC) poses serious risks to Asian countries, and particularly in Afghanistan, in the form of rising mean annual temperatures and varying spatial patterns in spring rainfall and snowmelt. This is leading to increased frequency of both droughts and floods in different regions of the country due to its diverse topography. Afghanistan's higher exposure and sensitivity to CC is expected to severely impact rural livelihoods, food security, and the overall economy. Afghanistan has recently conducted a CC Public Expenditure Review and Indicative CC Financing Framework (CPEIR+), which considers the potential impact of CC on economic growth, the existing expenditure related to CC, and some indicative scenarios of future CC expenditure. Figure 1 provides a snapshot of the major sources of losses and damages from CC on Afghanistan's GDP growth by 2050, from the Afghan CPEIR report. It indicates that the impacts on agriculture and human health would cause the highest reductions to economic growth due to CC.

Figure 7 Sources of Loss and Damage (Reduction in GDP growth by 2050)



Source: *The Implication of Climate Change for Planning and Finance in Afghanistan: CPEIR and Indicative CCFF, 2017*

Therefore, this depicts the cost of not accounting for the future impacts of CC on the economy. Given the moderate growth projections estimated for the country, this becomes further important for the Afghan government in its development strategy. This shows the critical linkage between preserving future growth and welfare outcomes and the projected CC impacts on various sectors of the economy.

The overall fiscal risks arising from climate change is not quantifiable at the moment and have not been considered in the multi-year estimates, however, any fiscal pressures emerging from the climate change including but not limited to droughts, earthquakes, landslides, avalanches, and floods must be financed from resources currently available.

To proactively respond to the climate change losses and damages and to avoid huge fiscal risks, a concerted action from multiple stakeholders, spearheaded by the national government, is required to mobilize resources and capacities, as well as facilitate institutional reforms to address these issues. The inclusion of a CC dimension in the planning and design of large-scale development programs is widely resorted to, in pursuit of improving community resilience and adaptive capacity.

State-Owned Enterprises

Despite of the recent challenges in the country, state-owned enterprises and companies have continued their activities in different sectors. These enterprises are operating in the areas of energy, mining, security, manufacturing, tourism, transportation, water, trade, telecommunications, insurance, and industry. There are 35 state-owned enterprises, 16 state-owned companies, and 3 state-owned commercial banks including New Kabul Bank, in Afghanistan. The activities of state-owned enterprises, state-owned companies, and state-owned commercial banks are regulated under the concerning laws and their statute.

Information on Financial Status

The financial position of each enterprise varies, in general though, they can be classified into three categories:

- a) Profitable enterprises;
- b) Enterprises that can only cover their expenses through their revenues;
- c) Non-operational enterprises.

Of the above 30 enterprises were profitable in the year 1397 and the rest fall into the categories of A) and B), Since the law on state-owned enterprises has been enacted by the Legislative Decree No. 1322 dated 15/08/1397, of the Islamic Republic of Afghanistan, Evaluating auditors will make a necessary decision in this regard.

A number of state-owned enterprises, due to their low capacity, cannot submit their balance sheets on time which causes delay in submitting the necessary information and financial analysis on time. Given the situation, if these enterprises continue to function in the complete absence of a clear financial picture that may lead to potential financial risks. On the other hand, financial risks are indeterminate and unmeasurable in enterprises that do not present their balance sheet.

Performance Evaluation of State-owned Enterprises

In accordance with enacted law, DG Office for All Enterprises under MoF and the government oversees all the financial, accounting, economic, and legal Affairs of the enterprises, and the enterprises are obligated to provide their balance sheet and other financial information to the MoF and other relevant budgetary units, but the DG for Enterprises has refrained from doing

so. This barrier is mainly due to lack of professional and technical capacity in the enterprises and despite dealing with such issue some of the state-owned enterprises and companies have turned in their balance sheet and other financial information which helped fulfill the financial gap up to some extent. At the beginning of the year 1395, the government expanded the Directorate of Enterprises to General Directorate of Enterprises and State-Owned Companies under a financial upgrade plan, but, capacity building process and establishing evaluation systems are time-consuming as they need professional and technical human support. The law of state-owned enterprises has been enacted by the Legislative Decree No. 1322 dated 15/08/1397, of the Islamic Republic of Afghanistan, and the authority for change and necessary decisions in enterprises has been appointed to Supervisory Board of State-Owned Companies, the Supervisory Board, with the support and cooperation of the General Directorate of State-Owned Companies, will follow up with existing and newly-established profitable under the said law. Intended operations are enforceable in this regard.

Financial Information of State-owned Companies

State-owned companies act as trading companies and they can compete with private companies in the market, the history of establishing these companies go back to previous years during different governments, and in every government, they pursued a variety of goals. Supply and demand for provision of services increased at the same time, On the other hand, it turned out that the government's economic activity could not completely cover market demand, Indeed, by opening a new page in the political and economic history of the country and enforcing the constitution that encouraged and supported the private sector in our society, privatization programs, reforms, reconstruction, support and change of legal position of the enterprises to state-owned enterprises aimed at economic prosperity, protection and management of public assets, and the creation of employment opportunities have expanded the growth opportunity for the private sector, this provided a good platform for growth within the policies and regulations framework, meanwhile, the government did not shift the attention from the public sector as well.

Operating Method of Joint Ventures and State-owned Companies

State-owned companies used to function as LTD companies prior to law enforcement for the state-owned companies, no doubt the law had legal and technical problems in regulating the activities of all the companies when this urgent need was realized, the related authorities in cooperation with the IMF and the World Bank prepared the State-owned Companies' Law and approved by the cabinet via legislative order number 10 dated 1397/06/14 published in the Official Gazette number 1322 dated 1397/08/15, in order to improve the activity, accuracy and strengthening the performance monitoring of profitable institutions.

Monitoring the performance of state-owned enterprises

According to the provisions of the Law on State-Owned Companies, the Central Supervision Unit (Supervisory Board of State-Owned Companies) appointed based on the presidential approval, is composed of two government cadres (Minister of Finance and Professional Deputies of the Ministry of Trade and Industry) and three cadres from the private sector. Pursuant to the said law, they will attain authority and handle their responsibilities.

- Based on the second amendment, article 11th of the State-owned Enterprise enacted law, DG for State-owned Enterprises is responsible for the secretariat of Advisory Board of State-owned Enterprises.
- Overseeing the financial, accounting, and legal affairs of these companies are essential as the complete or large portion of their capital and shares are owned by the government and these State-owned Companies play a vital role in the national economy and the governmental assets are accumulated in this establishment and defining

the real taxes, implementing accepted regulations and to manage affairs and MoF policy compliance comes under current responsibilities of DG for State-owned Companies and they pursue the mentioned goals with the current working capacity on hand.

- Branches have been established to closely monitor the assets (Lands) of state-owned companies, which constitute a large portion of the companies' capital, these branches have assets' monitoring programs in compliance with the country's constitution.

Financial Position of the Companies

As of now, 17 mixed and State-owned companies are functioning, of which 10 companies generate revenues, 3 companies are running at loss and 4 other companies have not submitted their balance sheet within a reasonable amount of time due to lack of resources, therefore, necessary information about their financial, accounting and legal affairs are not available.

Pension

The government is accumulating major pension debts for civil servants that are not fully considered for the mid-term framework and multi-year predictions. The current pension payroll system for civil servants is based on years of service and last employee pay

The formula for calculating pensions is:

- In case of serving for less than 10 years one-time payment will be as follows;
 - In case of five years of service, two months of the latest salary will be paid for each year
 - In case of serving more than 5 or 10 years, 2.5 months of the latest salary will be paid
- If the service is more than 10 years, 40% of the salary will be paid with an increment of 2% each year

Different formula applies for militants In case of serving for less than 10 years, a one-time payment will be as follows

- In case of serving for less than 5 years, two months of the latest salary will be paid for every year;
- In case of serving for more than 5 or 10 years, three months of the latest salary will be paid for every year;
- In case of serving for more than 10 years, 40% of the service period will be paid and more than that, 2.35% increment for every year of service;

Currently, the government pays 8% of employees' salaries on annual basis, and the same amount is deducted from the salaries. 11% is paid for militants against 5% cut from their salaries.

The General Directorate of the Pension Treasury has functionalized the Public Retirement Fund to collect pension share in the fiscal year 1399. Pension share of (government employees) that were previously deducted from employees' salaries and added to the government revenues, hereafter, the pension share will be directly transferred to the pension fund, and retirement pension will be paid from the pension fund in the fiscal year 1399. Based on the World Bank analysis Pension Treasury will face AFN 100 Billion deficit after 17 years. As a result, the government is accumulating a loan to which there is no reimbursement fund. It should be noted that investing in the pension fund will be under the supervision of the board of directors of the public pension fund. On the other hand, the current Retirement System under Pay As You Go method (deducting from employees and paying to retirees) does not have long-term financial stability and we need to alter the current method to "Funded" system with a certain share (all the employees with a bank account)

Pension Fund

Payment of pension funds is the main duty of the DG Pension Treasury and on-time payment pensions will result in alleviating poverty, economic growth, public safety, and strengthening of the government.

The pension fund for military, public retirees, and their heirs are AFN 13 billion in the center and provinces for the fiscal year 1399. Based on the calculations of DG Pension Treasury AFN 16.5 billion is required to pay pension salaries for the fiscal year 1400. AFN 3 billion financial pressure is due to 17541 newly retired employees, education documents' benefits of militants which comes under official gazette number 548 and has not been paid for the last four years. Additions of military retirees in different categories are increasing and the required budget is calculated in the three following categories:

1st Category: Pensioners

The pensioners are a total of (148,881) retirees who are paid AFN 12,566,622,015 in pension and which is described in the following table:

Table 18: Pensioners

Number	Type of Retirees	Number	Amount
1	Living Civilians	56,959	3,788,510,772
2	Living Militants	42,329	6,300,444,744
3	Civilians Hiers	23,781	1,104,565,188
4	Militants Hiers	7,231	505,794,228
5	Provincial Retirees	18,581	867,307,083
Total		148,881	12,566,622,015

2nd Category: Newly Registered Retirees

The remaining of retirees registered in the year 1399, newly registered retirees in the fiscal year 1400 a total of (17,541) people and AFN 2,528,512,893 has been estimated for their salaries; described in the following table.

Table 19: Newly Registered Retirees

Type	Description	Number	Amount
Newly Registered	Newly registered retirees in 1399 that has not been paid	4,041	714,256,446
	Newly Registered retirees in the fiscal year 1400 based on predictions	13,500	1,814,256,447
Total		17,541	2,528,512,893

3rd Category: Additions

To pay for three additions of 22,160 retirees AFN 1,404,328,042 is required, described in the following table:

Table 20: Additions

Type	Descriptions	Number	Amount
Additions	5% addition for the retirees included in the official gazette number 1272 based on decree number 2709	6,890	177,099,102
	Decree number 3060 additions on the pension of retirees under official gazette number 1016 (5% addition, AFN 3250 and AFN 1500)	9,622	730,042,600
	Decree number 3058 benefits of education documents (AFN 2000 for Undergraduate, AFN 4000 for Graduates, and AFN 6000 for PhDs) for the militant retirees under official gazette number 548 which has not been paid since 4 years	5,648	587,186,340
Total		22,160	1,494,328,042

Required Budget for the Fiscal Year 1400

DG Pension Treasury requires AFN **16,589,462,950** budget for the fiscal year 1400 to pay pensions of 166,422 retirees and additions of 22160 retirees

Table 21: Required Budget for the Fiscal Year 1400

Descriptions	Number of Retirees	Amount to be Paid
1 st Category	148,881	12,566,622,015
2 nd Category	17,541	2,528,512,893
Total of 1st and 2nd Category	166,422	15,095,134,908
3 rd Category	22,160	1,494,328,042
Total	188,582	16,589,462,950

Public Private Partnership

The Government of Afghanistan has put public and private partnerships at the forefront of major economic policy to provide services and build physical infrastructure, attract private-sector business skills, make effective use of public property and assets, and make effective use of private-sector funds and banks. In order to achieve these goals, the GoIRA has achieved the following:

The Public-Private Partnership Act was approved by the Cabinet and passed through a legislative decree and was promulgated in the Official Gazette (Jareeda) 1228, according to the necessity and conditions of participation of the public and private sectors in the country has been adjusted and published in the Official Gazette 1322 dated 15 Aqrab 1397 and is effective. The Public Private Partnership Law is approved by the National Assembly and is awaiting the President's enactment. The Ministry of Finance, in accordance with the Law on Public Private Partnership, has prepared its legal and administrative framework and started processing Public Private Partnership projects.

Law, policy, partnership benchmarks that include prior qualification assessment notices, proposal request documents, contract models of partnerships, benchmark forms and checklists, document assessing the appropriateness of project implementation through partnerships and prioritizing them, and arrangement work guidelines and are finalized and can be used by all departments .

The administrative framework of the partnership has been established under the Public Private Partnership Act, which is subject to the establishment of a central partnership unit within the Ministry of Finance and its project units in the relevant ministries. Since mid-2017, the General Directorate of Public and Private Partnerships has been leading all the partnership activities in the country.

The Ministry of Finance has provided more than 65 domestic and 11 international programs to government officials, government employees, Businessmen, university professors, academics, civil society members, the media, and other stakeholders in order to further build capacity and enhance public awareness.

A five-year plan of Public Private Partnerships has been developed in coordination with all stakeholders and the Directorate-General of Public-Private Partnership has already connected with all the stakeholders. A list of Public Private Partnership projects is also included, 200 projects from various ministries and government's service, agriculture, energy, and transport sectors.

Table 22: List of Approved Partnership Projects by the High Economic Council

Number	Projects	Status
1	Badakhshan Electricity Project	Implementation in progress
2	Constructing a water supply network in district 12 and district 22 of Kabul city	The contract is being finalized
3	Jenah and Jumhooriat hospitals	Procurement process in progress
4	Market design for expensive gemstones	High Economic Council has approved the project plan
5	Electricity generation from Sheberghan gas	Being used
6	2nd Phase of Kajaki electricity	Implementation in progress
7	Kandahar 10 MV solar electricity	The project is inaugurated
8	Construction plan for 5 slaughterhouses in Herat, Mazar, Kunduz, and Kabul	Has been announced
9	Baghdara electricity dam	The feasibility study is completed
10	2nd phase of Suroobi	High Economic Council has approved the project plan
11	Qala-e-Mammi electricity dam	High Economic Council has approved the project plan
12	Naghlo solar power	High Economic Council has approved the project plan
13	Hesar Shaahi solar project	High Economic Council has approved the project plan
14	Kandahar 15 MV solar project	Being used
15	Kandahar 15 MV solar project	Being used
16	Installation of diagnostic machines in Ibn Sina Hospital	Has been announced for bidding
17	Jenah and Jumhooriat hospitals	High Economic Council has approved the project plan

Number	Projects	Status
18	New passengers' terminal of Hamed Karzai International Airport	High Economic Council has approved the project plan
19	New cargo terminal of Hamed Karzai International Airport	High Economic Council has approved the project plan
20	Process Center Of Hamed Karzai International Airport	High Economic Council has approved the project plan
21	Hamed Karzai Internationa Airport Hotel	High Economic Council has approved the project plan
22	Noori fiber for every house	The feasibility study is completed
23	Old Market	The feasibility study is completed
24	Baareek Aab industrial park	The feasibility study is completed
25	Managing water drainage and establishing pistachio garden in Herat	High Economic Council has approved the project plan

The related departments to the General Directorate of Public Private Partnership currently implementing 6 projects signed by the National Procurement Commission and are contracted between the government and its private partners. The 4 solar electricity projects approved by the High Economic Council Includes Balkh, Kabul (Naghlo), Herat solar electricity, and wind electricity of Herat province.

Government Commitments regarding Public Private Partnership Projects

Public Private Partnership usually has long-term Projects, Government as one of the two main partners (government and private parties) plays a major role in identifying, preparing, procuring, implementing, and monitoring public and private partnership projects. And as a major partner in the project, it undertakes commitments to public-private partnership projects that refers these responsibilities and financial risks in the short and long term to the government, which includes the following two types of commitments:

Direct Commitments

The Amount and Time of these commitments are mentioned in the contract, like; letter of credit, Viability Gap Fund, Customs Exemption, and so on... which assigns clear responsibilities to the government at a given time.

Indirect Commitments

Indirect government commitments include a variety of government guarantees to mitigate project risks, including ministries' implementation guarantee, institutions, enterprises, and government companies, security risks, Partial Risk Guarantee, Guarantees against Unexpected political and non-political events, and other types of guarantees and obligations. The following are government commitments to each of the projects that have been contracted.

Table 23: Governments' commitments for public and private projects

Project	Government's Direct Commitment	Indirect (Contingency) Commitment
Sheberghan Gas Energy Project (40 MW)		<ul style="list-style-type: none"> - <u>Compensation in case of contract termination due to Breshna Sherkat Shortfall and the occurrence of an unexpected political incident as follows</u> o Average electricity generation per day 0.045 * USD + unabsorbed energy * 365 o Minus the insurance that has not been spent on reconstruction of electricity device - <u>Compensating in case of procurement contract termination due to the occurrence of the unexpected and unpolitical incident</u> o average electricity generation per day 0.045 * USD + unabsorbed energy * 90 o Minus the insurance that has not been spent on the reinstallation of electricity device
Mazar-e-sharif 50 MW Gas Energy		<ul style="list-style-type: none"> - <u>USD 10 million as Payment guarantee until the end of the contract as letter of credit which is provided by IDA (part of the World Bank), if not provided by the said institution the government of Afghanistan will have to pay the mentioned amount.</u> - <u>Electricity procurement contract compensation due to Breshna Sherkat shortfall and the occurrence of unexpected political incident as follows</u> o Loans received by the company for the project o Depreciated capital of the company o In case of terminating the contract until the fifth year, the projected annual turnover of the company's capital for three years from the beginning of operation, in case of terminating the contract after the 5th to 10th year of the contract, the projected annual turnover of the company's capital for two years from the beginning of the operation and Terminating the contract after the 10th year of the contract the company's annual turnover for one year. - <u>Compensation in case of unexpected incident</u> ▪ Consumed loans of the project ▪ Minus non-consumed receivables by the company for device maintenance ▪ Minus received amounts by the company or its representatives
	Unavailable	<ul style="list-style-type: none"> - <u>Sovereign Guarantee for payments guarantee and Breshna Sherkat's commitments until the end of the contract</u> - <u>Payment of 60% damage tariff in case of unexpected incident</u> - <u>Compensation in case of terminating the contract due to implementing the company's shortfall and the occurrence of unexpected and unpolitical incident</u> - <u>Loans spent and capital used in the project; minus insurance, minus capital on hand by the representatives of the company minus loans agreed by the donors but not spent on the project.</u> - <u>Compensation in case of shortfall of the government of Afghanistan and the occurrence of unexpected political incident</u> o <u>Loan spent on the project, plus company's stakeholders capital used in the project, plus annually projected turnover in case of contract termination until 10th year of the contract or yearly projected turnover after the 10th year of using the project minus insurance money, minus existing cash of the project with the representatives of the company, minus loan commitments by the financing organization which has not been spent on the project.</u> - <u>Compensation in case of shortage of projects funds</u> ✓ <u>Company's capital used in the project, minus net revenue from electricity sales</u>

Project	Government's Direct Commitment	Indirect (Contingency) Commitment
Two Projects of Kandahar Solar Projects (30 MW)		<ul style="list-style-type: none"> - <u>Compensation due to unexpected political incident</u> - <u>Compensation due to unexpected unpolitical incident</u>
Badakhshan 91 MW Energy Project	Unavailable	Compensation in case of contract termination due to the government's shortfall on spending the same amount as the capital of the company's partners used in the project and loans used in the project and unpaid previous revenue as a result of an unexpected political event.
Naghlo 24 MW Rotating Solar Energy Project		<ul style="list-style-type: none"> - <u>Payable and executive guarantee of Breshna Sherkat during the contract</u> - <u>Compensation in case of Breshna Sherkat Shortfall or an unexpected political event</u> ✓ Unpaid project loans that have not been paid to the lender due to Breshna Sherkat shortfall; plus ✓ <u>Depreciated capital of the company's stakeholders capital</u>; plus ✓ 11.9 % stakeholders' capital income for two years in case of contract termination on 10th year, at the stage of utilization. Stakeholders' capital income for one year after the 10th year of utilization stage of the project and Company's capital income for the rest of the contract duration if the contract is terminated in the final year of utilization; plus ✓ Contract termination expenditure; minus ✓ Insurance funds transferred to the private entity; minus ✓ Project cash on hand in possession of the private entity ✓ <u>In case the contract is terminated by the implementing company and unexpected incident</u> ✓ Unpaid loans to the lender; plus ✓ Depreciated capital of the company's stakeholders capital; minus ✓ Insurance money paid to the private entity; minus ✓ Cash reserve in the project in possession of the private entity ✓ The amount of loan that has been terminated by the debtor in the project financing contracts
Herat 25 MW Wind Electricity Project		<ul style="list-style-type: none"> - <u>Breshna Sherkat guarantee of payables and executive around \$ 6 million on annual basis</u> - <u>Compensation in case of unexpected political event and Breshna Sherkat shortfall;</u> ✓ Project loans that have not been paid to the debtor by the private entity; plus ✓ Depreciated capital of the company's stakeholders capital; plus ✓ 11.9 % of stakeholders' capital income for two years up to the 10th-year of utilization. Stakeholders' capital income for one year after the 10th year of utilization, and for the rest of the contract duration if the contract is terminated in the final year of utilization; plus ✓ Contract termination expenditure; minus ✓ The money paid by the insurer to the company; minus project cash in possession of the private entity, minus The amount of loan that has been terminated by the debtor in the project financing contracts - <u>Compensation in case of implementing company shortfall and unpolitical incident:</u> ✓ Project loans that have not been paid by the private entity to the debtor; plus ✓ Stakeholders' depreciated capital; minus ✓ The money paid to the private entity by the insurer entity; minus ✓ Project cash in the possession of the private entity ✓ The amount of loan that has been terminated by the debtor in the project financing contracts
Balk 40 MW Solar Energy Project		<ul style="list-style-type: none"> - <u>Payable and executive guarantee of Breshna Sherkat during the contract duration</u> - <u>Compensation in case of government shortfall and/or unexpected political event as follows:</u>

Project	Government's Direct Commitment	Indirect (Contingency) Commitment
		<ul style="list-style-type: none"> ✓ Project loans that have not been paid to the debtor by the private entity, plus Stakeholders' depreciated capital; plus ✓ The amount of stakeholders' capital income at a rate of 11.9% as follows: ✓ The amount of stakeholders' capital income for two years in case of contract termination up to the 10th year of utilization stage, the amount of stakeholders' capital income for one year after the 10th year, and the amount of stakeholders' capital income for the rest of the contract duration if the contract is terminated in the final year of utilization; plus ✓ Contract termination expenditure; minus ✓ The insurance money paid to the private by the insurer; minus ✓ Project cash in the possession of private entity; minus - The borrowed money that has been terminated by the debtor in the project financing contracts ✓ <u>Compensation in case of contract termination due to the shortfall of implementing company and/or unexpected and unpolitical event as follows:</u> ✓ Unpaid loans to the debtors by the private entity; plus ✓ Stakeholders' depreciated capital; minus ✓ The money to the private entity by the insurer entity; minus ✓ The borrowed amount that has been terminated by the debtor in the project financing contracts
25 MW Herat Solar Energy		<ul style="list-style-type: none"> - <u>Payable and executive guarantee of Breshna Sherkat during the contract duration</u> - <u>Compensation in case of government shortfall and/or unexpected political event as follows:</u> ✓ Unpaid project loans to the debtors by the private entity; plus ✓ Stakeholders' depreciated capital; minus ✓ The amount of stakeholders' capital income at the rate of 6% for two years in case of contract termination up to the 10th year of utilization, stakeholders' capital income for one year after the 10th year of utilization stage; plus ✓ Contract termination expenditure; minus ✓ The money paid by the insurer to the private entity; minus ✓ Project's cash in the possession of private entity; minus ✓ The borrowed amount that has been terminated by the debtor in the project financing contracts - <u>Termination of the contract by the implementing company or in case of unexpected incident</u> ✓ Unpaid loans of private entity to the debtors; plus ✓ Stakeholders' depreciated capital; minus ✓ The money paid by the insurer to the private entity; minus ✓ Project's cash in the possession of private entity; minus ✓ The borrowed amount that has been terminated by the debtor in the project financing contracts

Budget Execution Rules

This section sets out guidelines for the implementation of the budget.

Budget Implementation Legal Framework

1. Under article (37) of the Public Expenditure and Financial Management Law, all the budgetary units are required to execute funds in accordance with the budget execution guidelines which is approved by the Parliament. In the case of any conflict with other prevailing laws, except the Constitution, the Budget Execution guidelines will still apply.

Administrative Rules for Budget Implementation

General

2. The expressions in the budget execution guidelines stand for:
 - **Budget execution guidelines:** a document regarded as law, proposed by the government and approved by the parliament, operating against this document is considered violation of the law. Supreme Audit Office is responsible for reporting the activities running against the budget execution guidelines in the Annual Qatia.
 - **Fiscal Year 1400:** a period starting on 1st of Jaddi 1399 till the end Qaws 1400
 - **Mid-year Review Budget:** The national budget amendments causing changes in the budget ceiling of the approved discretionary budget at the beginning of the year. Under article 97 of the constitution, the Mid-year Review plan is sent to the parliament 15 days after the second quarter of the fiscal year for approval. Parliament cannot delay the proposed draft for more than one month.
 - **Budgetary Unit:** According to Article 90th of the constitution approved by the parliament budgetary unit Is a governmentally-authorized body to authorized to operate budgetary commitments and budgetary allocations on behalf of the government.
3. After the approval of the budget by the Cabinet, Parliament, and Presidential decree, the budget is considered final and all budgetary units are required to align their spending plans and execution in accordance with the approved budget. No over expenditure can be afforded in/from the budget unless prior to the approval of MoF, DGB;
4. The Ministry of Finance is required to issue the Executive Budget for all the budgetary units /LMs post the cabinet approval and send the details of the operating budget to the parliament specifying the budgetary codes. Budgetary units should prepare and circulate their procurement and financial plans in accordance with directions provided by the Ministry of Finance prior to the beginning of the fiscal year in line with the approved budget. Financial plans should be prepared by month, by expenditure code, and by province for both operating and development budgets and must be submitted to the Ministry of Finance and Directorate General Budget;
5. Under Article (12) Paragraph (3) of the Procurement Law, no procurement shall be carried out unless the budget is allocated in accordance with the Public Financial and Expenditure Management Law. However, after the approval of the 1400 budget by the Cabinet, budgetary units can commence their procurement procedures

- in order to save time. Contracting can only be done after the approval of the budget by Parliament and enactment by the President;
6. To speed up the process of the implementation of the construction projects, the procurement processing of the contracts up to AFN 100 million shall take place in accordance with the procurement law by the budgetary units. The projects included in the approved national budget document are non-transferrable to the organizations that are not approved by the parliament during the fiscal year.
 7. In accordance with article (42) of the Constitution and article (2) of the PFM law, no entity, (high-ranking officials and/or budgetary unit) can possess and/or use domestic revenue, neither can anyone open public or private bank accounts (provincial or central) to collect domestic revenue prior to the approval of Ministry of Finance. Likewise, foreign agencies of Afghanistan are required to transfer revenues, on quarterly basis, to the special account specified by MoF and the expenditures must be made by issuing allotments;
 8. Taxes, customs revenue, Transit fee and other monetary and financial derivatives such as import and export of petroleum, diesel, gas, crude oil, etc. shall be paid in accordance with the relevant legal documents unless payment is exempted by law and existing agreements. The Ministry of Finance should provide the parliament with details of revenue collection by the end of each quarter. Supreme Audit Office should report this in the Qatia
 9. Recently created, adjusted, and removed budgetary units can execute their budget based on the previously allocated budget if they have not gone through their legal process yet.
 10. No budgetary unit including the Finance Ministry has the right of providing loan without the approval of the parliament.

Changes and Amendments

11. MoF has the authority to adjust major economic codes from one to another, procurements and contracts are limited and should be prepared according to the approved budget. No budgetary unit can contract more than the amount of budget that they have been allocated, in order to do so they have to ask for written approval from Ministry of Finance;
12. The operating budget of the fiscal year 1400 has been calculated in accordance with major economic codes and budgetary units are required to spend the allocated amount observing the budget limitations. Without MoF's approval, no budgetary unit can pay their previous years' debts from the budget of the year 1400. Therefore, all the budgetary units are required to settle their accounts in the same year of the budget;
13. In the budget of the year 1400, these minor object codes are non-amendable to other codes.
 - Salaries
 - Food allowance
 - Electricity bill
 - Water
 - Clearance
 - Communications' fee
 - O&M Vehicles
 - Ikramia (for military martyred hiers)
 - O&M buildings

14. Amendments within the ring-fenced object codes come under the authority of MoF (except electricity bills). Overtime fund is also included in the list of ring-fenced codes and cannot be adjusted, in case of need the concerned budgetary units can use the allocated budget while observing rules and regulations of overtime. Overtime wages and salaries of the hirelings are forecasted and approved based on the fund-code percentage. Therefore, subject to article (21) of Civil Service Employment Law, the overtime wage of employees are paid considering their monthly salary.
15. The funds provided to MoD and MoI's operating budget by the donor can be amended after the donor's approval. Ring-Fenced codes adjustment to codes which are not ring-fenced is allowed in donors' fund. Considering the country's current situation, MoD, MoI, and National Directorate of security is exempted from the 5% amendment enacted in article number 47 of PFML;
16. Amending from other object codes, and the codes inside the budget of the budgetary unit into operative codes are not valid. And operative expenditures are allotted to the following Ministries/Budgetary units;
 - Ministry of Defense
 - Ministry of Interior
 - National Directorate of Security
 - National Security Council
 - President Protective Services
17. Amendments of major codes (one code to another) come under the authorities of MoF and to prevent budgetary units back fall Ministry of Finance can adjust major codes without the written approval of the budget committee. Amendment from code 21 to other codes is prohibited;
18. In case revenues increase during the year in comparison to the revenues planned at the beginning of the year, the Ministry of Finance can use the accrued revenues to finance the budget deficit;
19. Ministries and budgetary units included in the O&M process should communicate the allocated amount to the respective budgetary units in the provinces at the beginning of the fiscal year and transfer the budget in accordance with the financial plan, all the remaining activities will be carried out in that respective province. This fund cannot be adjusted from one province to another without reasonable justifications and approval of the General Directorate of Budget;
20. To implement development projects land exchange and acquisition should be done, cash payment against land acquisition is chosen as the last option.
21. Amendments from other codes to policy-code 91 is prohibited, in case of urgent need adjustment more than the assigned ceiling, approval of Budget & Financial Commission of the lower house is mandatory.

Management of Projects and Contracts

22. For any type of over-time in contracts prior to their commencement, written approval of project donor, and in case of the discretionary budget, written agreement of General Directorate of Budget of MoF is necessary. Over-performance exceeding 15% in projects under the discretionary budget shall not be approved;
23. Projects with no progress for two years will be eliminated by the Budget Committee from the projects' list unless the relevant budgetary unit provides proper justifications on why no progress has been made or pledge fund (Taaminat) is included in the budget;

24. Budgetary units/LMs cannot sign contracts based on the oral commitment of donors, written commitments are required. In case of reverting their commitments, the respective organizations must inform the Ministry of Finance ten working-days in advance. The concerned budgetary unit will be called up on by the parliament in case of poor performance.
25. All the payments and contracts shall be in AFN inside the country. No contract can be made in two currencies, but the contracts outside the country are exempted from this procedure;
26. All the budgetary units/LMs are required to send their quarterly activities reports in accordance with guidelines within two weeks of the first quarter-end to the Finance Ministry and Ministry of Economy. In case of demand, the Ministry of Finance prepares the consolidated report from all budgetary units and submit it to the lower house;
27. Except for the contingency codes, Operating and Development budget allotments are prepared in accordance with separate budget circular of Finance Ministry;
28. All the budgetary units are required to clear their advance payments and submit their calculation documents of advance remittances to the Ministry of Finance by the end of the fiscal year. Supreme Audit Office should consider the issue of advance remittances clearance while auditing financial affairs and in case of not clearing their previous records, the concerned budgetary unit will be ineligible to receive advance remittances from the discretionary budget but, advance payments of contracts, *LCs* and reasonable justifications for not clearing advance payments' records are exempted;
29. According to the article (96) of the constitution, whenever any rule or regulation causes new financial pressure or reduces the government's revenues, the compensation should also be mentioned in the respective document. Any new rule or regulation in which Military and Public sector employees' salary increments, benefits & allowance upraise is against the Budget Document, cannot be carried out. If a new rule/regulation is approved, all the expenses and benefits of the new rule will be included in the next year's budget;
30. To better use the funds for road maintenance, the Ministry of Public Works will conclude all maintenance contracts under a discretionary development budget. In addition, 65% of the money is for road maintenance and fundamental maintenance, 20% for ongoing maintenance, 15% for emergency road rehabilitation;
31. All the (construction and non-construction) contracts are based on a fixed price. Also, the contract start and end date should be specified according to the calendar (not working days);
32. All construction, water supply, and other contracts that have open procurement policy cannot be contracted by a single source;
33. For the sake of transparent expenditure of the budget and the private sector participation in the bidding competitions held with the participation of state-owned enterprises and companies, the mentioned bidings run observing the 5th part of the 18th article of procurement law (procurements are carried forward through open-bidding session). National Procurement Authority cannot postpone contracts for more than 21 business days in accordance with procurement law;
34. The National Procurement Authority is required to submit performance progress-report to parliament at the end of each quarter of the fiscal year, the National Procurement Authority is required provide the documents of their processed contracts up on the request of the Finance and Budget Commission of the parliament.

Members of the Finance and Budget Commission of the parliament will also attend the National Procurement Commission meetings to further coordinate and oversee the utilization of public funds;

35. The decision to finance discretionary projects comes under the authority of GoIRA and to finance non-discretionary projects is under the authority of donors. Including non-discretionary projects as annexes in the budget, adding and deducting the funds, comes under the authority of the Finance Ministry, and the Ministry of Finance is required to submit the said information to the National Assembly within 7 working days;
36. Annex executions, (Addition and deduction) of operating budget from non-discretionary funds on the basis of justified reasons and necessities shall be enforceable by the approval of Finance Ministry along with the written commitment of the donor during the fiscal year and shall be submitted to the lower house within 7 working days;
37. Projects included in the National Rural Roads Program and the National Rural Access Program of the Ministry of Rural Rehabilitation and NRAP of Ministry of Public Works have the same budgetary code and cannot be amended once approved by the Lower House;
38. Those cadre members of higher education, educations (Maaref), academy of sciences, judicial offices, and other governmental departments, institutes designated in state-owned organization & enterprises, and other budgetary units are not eligible to receive Cadre allowances;
39. All departments that receive funds from the national budget are required to spend the approved funds and are responsive to Lower House against their expenditure. In case of any problem they can contact the Ministry of Finance in written format;
40. Salaries and Contracts will be levied based on the Income Tax Law. International Agreements are exempted;
41. All budgetary units, especially the ministry of foreign affairs, is to avoid hiring short-term employees on contract basis. No employee can be sent abroad on short-term basis. Appointing personnel in the embassies or diplomatic offices is within the authority of the Ministry of Foreign Affairs only if there is no increase in the salaries, expenses, and other benefits of the staff. In the fiscal year 1400 the Ministry of Foreign Affairs is required to prepare and run the remuneration and benefits of its overseas employees in agreement and the after approval of the Ministry of Finance. Supreme Audit Office is to share its finding of the process in the Qatia report with the parliament.
42. All the ministries working for infrastructure should consider fiber optic, electric cables, canalization, and water supply system while designing their construction projects and implement them in a coordinated manner, in particular, Ministry of Public Works, Ministry of Communication and Information Technology, Ministry of Rural Rehabilitation, Ministry of Water and Energy, Municipalities, Water supply, and Canalization Company, Breshna Company e.t.c. Also, the Department of National Procurement has to take this into consideration while approving the new contracts;
43. Budget execution is not only the responsibility of the ministers or heads of budgetary units but the deputies of the departments, relevant heads of departments, and projects' Manager are also responsible for this;
44. Drafting laws, regulations, and policies that have a financial impact on the national budget must be approved by the Cabinet of GoIRA, However, prior to the approval of the Cabinet, the approval of the Ministry of Finance is considered necessary. Otherwise, the Ministry of Finance is not obliged to implement it;

45. In the non-discretionary budget, the Ministry of Finance opens a Letter of Credit (LC) with the donor following GoIRA's agreement with the donor and only include funds that can be spent in the national budget;
46. The deadline for submission of remittances or payments (M16) in the fiscal year 1400 at the Center and the Mustofiatas for the operating budget is the 20th of Qows and for the development budget 28th of Qows 1400, the budgetary units are also required to report this issue to their sub-organization in the provinces;
47. Operations Unit is to report their projects' list along with the total expenditure to the budget and financial commission so that the commission can arrange the payments withing the available financial resources in installments. The Operations' Unit can carry out new projects that are urgently needed to be implemented with the approval of the Finance and Budget Commission of parliament.

Employees-related Issues

48. All ministries and departments are required to prepare their Tashkeel in accordance with the approved budget ceiling by National Assembly, Center & province differences, and avoid any increase in Tashkeel during the fiscal year. The approved Tashkeel in the budget document is final;
49. The Ministry of Finance and the Independent Administrative Reform and Civil Service Commission are assigned to work on the salaries of civil servant employees and submit the plan to the parliament by the Mid-year Review for the fiscal year 1400;
50. All the high and low ranking employees of the government cannot receive salary from two different organizations at the same time;
51. Discretionary and non-discretionary development projects' staff salaries will be processed through the national budget and are prepared under the (NTA) Policy and no salary shall exceed 250,000 AFN per month. Of course, salaries under applied laws are exempted;
52. All the budgetary units having employees under NTA in discretionary projects in the current fiscal year should reduce their employees by 25% under the assessment of Finance Ministry (excluding new activities and situations which lead to savings, and prioritized areas and affairs result in revenue growth). The authorized committee is assigned to report the NTA expenditure to the parliament and the cabinet on quarterly basis;
53. The retiring employees of the government shouldn't be re-hired, in exceptional cases, approval of the Finance Ministry should be obtained;
54. Until the amendment and the approval of USD salary norms of employees inside the country will be paid in AFN at exchange rate of 74.4
55. To make the concession salary more efficient until the approval of new salaries' norm, the salaries' committee is required to arrange the salaries within the budget ceiling of the budgetary units.
56. Budgetary Units cannot hire contractual/temporary employees unless they get the budget committee's approval.
57. The officials' table expenditure should be arranged in accordance with salaries law of governmental high-ranking officials
58. As far as donors fund some parts of the operating budget, the Ministry of Finance should not consider the discretionary budget in those parts

New Policies of 1400

Overview

Afghanistan has limited financial resources, so expected budgetary outcomes should be based on national priorities. The overall development goals of Afghanistan are outlined in the 2nd ANPDF 1400-1405, which is the country's five-year strategic plan to attain self-reliance and improve the welfare of the people. Policy priorities need to be directly focused on economic growth, revenue generation, service delivery, and poverty reduction, as outlined in the Afghanistan National Peace Development Framework.

Implementing National Priority Programs for the Year 1400: The government of Afghanistan is committed to implementing the 2nd ANPDF for the betterment of citizens' livelihood, economic growth, peace build-up, and a developed Afghanistan. Given the previous achievements of ANPDF (1396 – 1400), the 2nd ANPDF is focused on attaining self-resilience and a better Welfare for the citizens of this country. Changing strategies to actions require prioritization of expenditures which will help us in achieving the peace goals and defined growth by the National Priority Program, a convenient policy for relevant ministries. National Priority Programs are goal-oriented and result-based programs that guide ministries in addressing their major policy issues and development goals.

The budget for the National Priority Program is prepared based on realistic projections, availability of fiscal space in line with PFM reform. National Priority Programs play a key role in improving policy and budget coordination considering the alignment of new development proposals by budgetary units with relevant nationally-priority programs. Developing these programs is not an easy task, but we have been able to make significant progress on the country's top priorities.

All National Priority Programs have the following common principles. New public investment development proposals for budgetary units are prioritized under these programs:

- These are national programs and they focus on geographically balanced development & gender issues
- Reduce poverty, accelerate economic growth, and improve the well-being of the Afghan people
- The new government policy will consider the accurate estimation of O&M costs
- They are rational and provide a coordinated executive approach to problem-solving.

Table24 : National Priority Program

National Priority Programs		Duration	Leadership Council
Creating Peace			
1	Peace process	2021 – 2025	High Council for Peace
2	Security Sector	2014 – 2024	National Security Council
3	Justice for Everyone	2017 – 2021	High Council for Justice
4	Reintegration	2020 – 2022	Human Resource Development Council
State Building			
1	Good Governance	2018 – 2024	Leadership Council
2	Human Resource Development (Service Delivery)	2019 – 2023	Human Resource Development Council
3	Citizen Charter	2017 – 2027	Human Resource Development Council
4	Programs' Implementation Support	2020 – 2024	Leadership Council

National Priority Programs		Duration	Leadership Council
5	Infrastructure	2020 – 2024	High Economic Council
6	Public Health care	2020 – 2024	Human Resource Development Council
Marketing			
1	Trade and Transit	2020 – 2024	High Economic Council
2	Private Sector Development	2016 – 2021	High Economic Council
3	Industrial Development	2020 – 2024	High Economic Council
4	Urban Development	2016 – 2025	Human Resource Development Council
5	Women Economy Empowerment	2017 – 2027	High Economic Council

What are the new Policy Activities?

New policy activities include government policies, programs, and decisions that issue approval on changes in the pre-determined cost of the programs, and the projects starting in the fiscal year 1399 (or later). It also includes the decisions which result in major changes to the scope or cost of previously approved programs.

New policies include the following:

- Activities or new initiative expenditure
- New activities or initiatives to reduce the unnecessary expenditure of the government
- Changing the specifications/usage patterns of existing programs in order to reflect the true cause of expenditure

Town Hall Meetings (Counseling assemblies between Government and the People)

THM is a way of communicating with people and getting their views on the functions of the government. Gathering information about people's problems and needs through their representatives from different parts of their society, receiving productive suggestions on how to provide services to the people, and finally bridge the gap between the people and government comprises the main goals of this practice.

THM is an open and democratic process that enables the government to make decisions in consultation with the people and to invest the government's resources on developable areas and ensure effectiveness.

The government gathers the people's needs using different tools and tries to meet those needs with productive policies, but experiences indicate that most policies, projects, and development plans are based on figures, and the information available from different sources has not been 100 percent reflective of what the people need and has been influenced by the theorists at the center.

Implementation Method

Considering the importance of participatory budgeting, the Ministry of Finance decided to hold consultative meetings with the people in order to integrate local priorities into the national budget, in FY 1397. In previous years, these meetings were held in eight provinces of the country, and in the fiscal year 1399, the Ministry of Finance held consultative meetings in 16 provinces (Laghman, Kunar, Ghor, Farah, Herat, Nimroz, Kandahar, Balkh, Badakhshan, Takhar, Bamyan, Logar, Khost, Paktia, Zabul and Jawzjan) with the participation of the officials of the Ministry of Finance from the center, the projects reflecting the priority of the people were selected and presented by the people. Considering the time limitation,

it was not possible to hold these meetings with the participation of high-ranking officials of the center in some provinces, instead the technical team of Directorate General of National Budget in coordination with the provincial authorities held these meetings in the provinces with the participation of people's representatives. The complete list of proposed projects, after the approval of provincial governor office, was sent to the MOF and included in the national budget draft of FY 1400.

Consultative meetings are held directly with the people in the relevant province, in which three members of the district development council, district elders, 30 active members of youth associations of the province, members of civil society, heads of sectoral departments and a representative of the Provincial Councils, share their priorities and needs with the government, on behalf of the people. After discussions are held, people's needs are prioritized by the provincial government office and are presented for inclusion in the National budget of FY 1400. The implementing departments are responsible to implement and complete the projects reflected in the budget document of FY1400 during the same year, and no arrears will be acceptable for the next year.

Budget Ceiling to Finance Consultative Meeting's Projects

The budget ceiling has been foreseen in order to finance the proposed projects of the consultative meetings, taking into account the financial possibilities, based on the specific formulas and factors. Important factors in estimating the provincial budget ceiling for financing the proposed projects includes (Fixed share to each province, population size, and provincial grading in terms of poverty). Therefore, considering the determined ceiling, the total amount of budget for each province is different and the total cost of the proposed projects for each province is proposed within the same provincial ceiling and submitted to the Ministry of Finance. It should be noted that the amount of 150 million AFN for the nomads' share also includes the provincial ceiling, whose consultative meetings will be held in coordination with their representatives.

Table 25: THM Projects' Budget Ceiling

Number	Provinces	Population	Population Percentage	Fixed Share	Based on Population	Provinces' Share based on population percentage	Total
1	Kabul	5,029,850	14.7	50,000,000.00	89,725,342.26	2,205,000.00	141,930,342
2	Nengarhar	1,668,481	66.3	50,000,000.00	43,283,322.63	9,945,000.00	103,228,323
3	Helmand	1,420,682	73.9	50,000,000.00	36,854,982.08	11,085,000.00	97,939,982
4	Ghazni	1,338,597	58.7	50,000,000.00	34,725,553.26	8,805,000.00	93,530,553
5	Kunduz	1,113,676	77.3	50,000,000.00	28,890,708.14	11,610,000.00	90,500,708
6	Faryab	1,089,228	68.3	50,000,000.00	28,256,484.16	10,260,000.00	88,516,484
7	Baghlan	995,814	58	50,000,000.00	25,833,161.20	8,700,000.00	84,533,161
8	Parwan	724,561	42.4	50,000,000.00	18,796,382.77	6,360,000.00	75,156,383
9	Maidan Wardak	648,866	67.1	50,000,000.00	16,832,721.75	10,080,000.00	76,912,722
10	Sar-e-Pul	609,986	61.3	50,000,000.00	15,824,106.38	9,210,000.00	75,034,106
11	Badghees	540,009	85.5	50,000,000.00	14,008,780.30	12,825,000.00	76,833,780

Number	Provinces	Population	Population Percentage	Fixed Share	Based on Population	Provinces' Share based on population percentage	Total
12	Daikundi	507,610	67.4	50,000,000.00	13,168,293.44	10,110,000.00	73,278,293
13	Kapisa	479,875	24.7	50,000,000.00	12,448,798.91	3,720,000.00	66,168,799
14	Urzgan	428,466	71.2	50,000,000.00	11,115,159.31	10,680,000.00	71,795,159
15	Samangan	422,859	72.7	50,000,000.00	10,969,703.89	10,920,000.00	71,889,704
16	Nooristan	160,993	80.2	50,000,000.00	4,176,440.70	12,030,000.00	66,206,441
17	Panjsher	167,000	25	50,000,000.00	4,332,272.82	3,750,000.00	58,082,273
18	Herat	2,095,117	57.6	50,000,000.00	74,725,386.17	19,208,323.61	143,933,710
19	Khoost	625,473	51.6	50,000,000.00	22,308,401.61	7,650,000.00	79,958,402
20	Balkh	1,475,649	45	50,000,000.00	52,631,161.59	15,009,837.60	117,640,999
21	Kandahar	1,368,036	66.7	50,000,000.00	48,792,987.88	22,242,971.95	121,035,960
22	Takhar	1,073,319	51.9	50,000,000.00	38,281,478.67	7,800,000.00	96,081,479
23	Badakhshan	1,035,658	64.9	50,000,000.00	36,938,244.49	21,642,711.84	108,580,956
24	Ghoor	751,254	70.1	50,000,000.00	26,794,563.39	23,376,796.61	100,171,360
25	Farah	553,058	66.7	50,000,000.00	19,725,615.62	22,200,000.00	91,925,616
26	Kunar	490,690	57	50,000,000.00	17,501,170.45	19,008,236.90	86,509,407
27	Bamiyan	486,928	59.3	50,000,000.00	17,366,993.27	19,775,235.94	87,142,229
28	Laghman	484,952	62.7	50,000,000.00	17,296,516.36	20,909,060.59	88,205,577
29	Jawzjan	590,866	43	50,000,000.00	21,074,092.77	6,450,000.00	77,524,093
30	Logar	426,821	30.4	50,000,000.00	15,223,189.95	10,137,726.35	75,360,916
31	Nimrooz	180,200	47.5	50,000,000.00	6,427,094.33	15,840,197.42	72,267,292
32	Zabul	377,648	76.9	50,000,000.00	13,469,363.59	11,520,000.00	74,989,364
33	Paktiya	601,230	48.3	50,000,000.00	21,443,739.86	7,230,000.00	78,673,740
34	Paktiya	762,108	77	50,000,000.00	27,181,687.04	11,280,000.00	88,461,687
35	Kochies' share						150,000,000
Total							3,150,000,000

Projects' Proposal and Selection Mechanism

Projects proposed through the consultative meetings are generally selected based on two elements:

- 1 :Employment creation
- 2 :Poverty reduction

Unemployment and poverty rates are higher in the provinces, especially in the villages, i.e. (Out of every 5 poor people, four of them live in the villages and in the mountainous areas of the east, northeast and west-central regions, almost half

of the population is poor and vulnerable). Therefore, the government's serious focus is on financing projects that will create jobs and reduce poverty in the provinces and villages. To this end, projects proposed through consultative meetings should create employment, reduce poverty, and provide basic services in villages and provinces. The projects should be selected and proposed based on the following principles- :

- The projects should reflect the urgent needs and priorities of the people and provide employment opportunities in the provinces and villages.
- The projects should provide the ground for creating facilities and small economic activities in various income oriented sectors such as (agriculture, small industry, handicrafts and)
- Projects should provide basic services in the areas of (health, education, drinking water, and professional skills).

Considering the above conditions, the proposed projects have been identified and selected from provincial development plans (PDPs) or outside of it. In selecting the projects all participants of the consultative meetings have unanimously agreed. It is also important to note that the proposed projects should be such that could be fully implemented within a year and to be completed by the end of the fiscal year 1400.

The process for the selection of proposed projects, and their inclusion in the National Budget draft of FY 1400:



Poverty Analysis Report on Afghanistan, Ministry of Economy and World Bank

<http://documents1.worldbank.org/curated/en/357251468189530627/pdf/100638-v1-DARI-WP-P145128-PUBLIC-Box393238B-Overview-Report-dari.pdf>
<http://www.acbar.org/upload/1494232625214.pdf>

The following table represents projects proposed in THMs in 34 provinces:

Table26 : Requirements proposed by each province

Number	Province	Number of Projects
1	Takhar	22
2	Balkh	14
3	Herat	17
4	Paktia	10
5	Farah	18
6	Ghoor	11
7	Zabul	16
8	Khost	4
9	Jowz Jaan	11
10	Nimrooz	11
11	Kandahar	17
12	Logar	15
13	Badakhshan	26
14	Kunar	16
15	Bamiyan	10
16	Laghman	14
17	Baghlan	17
18	Badghees	8
19	Diakudi	11
20	Faryab	10
21	Kapisa	6
22	Kunduz	13
23	Nengarhar	18
24	Helmand	4
25	Ghazni	18
26	Noorestan	9
27	Urzgan	3
28	Panjsher	11
29	Parwan	3
30	Samangan	6
31	Sar pul	5
32	Maidan Wardak	14
33	Paktika	11
34	Kabul	28
Total		427

Budget for the proposed projects of consultative meetings:

The total cost of the proposed projects of 34 provinces through THMs conducted for the fiscal year 1400, has been estimated to amount to 3.15 billion Afghanis. The complete list of projects and budget ceiling for each province and the share of kuchies are incorporate in the national budget for the fiscal year 1400. In order to implement the mentioned projects in the FY 1400, 3 billion AFN has been considered under development budget codes, which after the approval of the budget, will be adjusted through the relevant budgetary units and the budget will be transferred to the mentioned provinces. Separate guidelines will be sent to budgetary units and relevant provinces regarding the process of adjustments and projects implementation.

Public Expenditure Review

Public and the security sector expenditures review to provide the necessary recommendations for effective expenditure management, preventing unnecessary expenditures, identifying financial saving options and constructive solutions for better management of resources and public expenditures. In addition to that, public and security sector expenditure review is aimed at defining improved expenditure for achieving Afghanistan's development goals. Overall, in comparison to the countries with low-income Afghanistan has an unstable and higher expenditure. Public expenditure accounts for 58% of GDP, the main reason is the upscale expenditure in the security sector. Security expenditure accounts for 30% of the GDP, while the security expenditure of countries with low-income averages 3% of their GDP. Foreign aid accounts for more than 75% of the total expenditure, which is about \$11 billion, while the government's revenue is about \$ 2.5 billion. The security sector had spent around \$6 billion in the year 1398, the reduction in financial aid over time pushes the government to look for an alternative to cover the reduction in aid.

Likewise, reviewing the expenditure in the public and security sector is a joint evaluation process between the Ministry of Finance and the World Bank for the purpose of providing clearance to the public.

Therefore, we need to improve our expenditure management and secure the achievements we have attained thus far as a country.

New Activities in Development Budget

There were a total of 25 new development projects in 1400, most of which have been benchmarked based on the Economic and Technical Assessments of the Public Investment Management Directorate and under the Deputy Minister of Policy in accordance with the Concept Note. Unlike the previous years' project changes on how projects are evaluated may cause these projects to be implemented effectively and achieve the specified goals.

Table 27: New Projects in the fiscal year 1400

Number	Organization	Name Project	Donor	1400
Ministry of Energy and Water				4,800,000,000
1	AFG/410792	Prioritized water projects	حكومة افغانستان	3,000,000,000
2	AFG/410789	Design studies of large and small dams construction project	حكومة افغانستان	1,800,000,000
Ministry of Mines and Petroleum				131,000,000
3	AFG/320157	5 extractive wells in Yateem Taaq of Jowzjaan province	حكومة افغانستان	131,000,000

Number	Organization	Name Project	Donor	1400
Afghanistan National Standard Authority				140,000,000
4	AFG/580051	Supplying three laboratory sets for Farah, Nimrooz, and Kandahar provinces	حكومة افغانستان	77,647,600
5	AFG/580052	Supplying meteorology laboratory for Kabul province	حكومة افغانستان	20,000,000
6	AFG/580053	Supplying high and low voltage cables' laboratory with different cross-sections	حكومة افغانستان	21,600,000
7	AFG/580054	Certification system for Kabul province	حكومة افغانستان	20,752,400
Ministry of Martyr and Disabled Affairs				17,745,700
8	AFG/330002	Activating health services system in Kabul	حكومة افغانستان	17,745,700
Ministry of Women Affairs				35,660,580
9	AFG/380148	Establishing shops, restaurants, parking lot, and other requirements in the female market	حكومة افغانستان	29,310,550
10	AFG/380149	Construction of warehouse for the Directorate of Women Affairs in Badghes province	حكومة افغانستان	767,985
11	AFG/380150	Constructing protection wall for Bagh Zanana of Badghes province	حكومة افغانستان	5,582,045
Independent Election Commission				45,500,000
12	AFG/720069	Construction of elections' office in Ghazni province	حكومة افغانستان	45,500,000
Afghanistan Civil Aviation Authority				160,000,000
13	AFG/440234	Purchase of vehicles and equipment for airports in the country	حكومة افغانستان	100,000,000
14	AFG/440235	Zabul airport runwat project	حكومة افغانستان	60,000,000
Ministry of Finance				500,000,000
15	AFG/200303	Issuing passport and valuable documents	حكومة افغانستان	500,000,000
Ministry of Public Work				400,000,000
16	AFG/420612	Construction of Jaani khail road to Samkanai district (23 KM)	حكومة افغانستان	230,000,000
17	AFG/420613	Reconstruction of Gardez road to Dand Patan district	حكومة افغانستان	170,000,000
Ministry of Hajj and Religious Affairs				70,000,000
18	AFG/240099	Renovation of Dharamsal for Hindus and Sick citizens Construction of	حكومة افغانستان	70,000,000
De Afghanistan Breshan Sherkat				546,700,000
19	AFG/830063	Surkhan of Uzbekistan to Dasht Alwan Transferring 500 Kva from	بانک انکشاف اسیابی	546,700,000
Administrative Office of the President				90,000,000
20	AFG/130213	Partnership Fund Public and Private	حكومة افغانستان	50,000,000
21	AFG/130214	Empowering peace programs Arrangement and	حكومة افغانستان	40,000,000
Afghanistan Urban Water Supply and Sewerage Corporation				385,000,000
22	AFG/820025	Project in Afghanistan Water and Sanitation	بانک جهانی	385,000,000
Ministry of Agriculture Irrigation and livestock				80,000,000
23	AFG/390780	Effeciency Program Grassland Water	حكومة افغانستان	80,000,000
Ministry of Public Health				40,000,000
24	AFG/370897	services for nomads (Koochies) in the southern zone Providing health	حكومة افغانستان	40,000,000
General Directorate of Koochi Affairs				5,000,000
25	AFG/760021	Nomadic Women (Koochie Women) Empowerment program	حكومة افغانستان	5,000,000
Total				7,446,606,280

Infrastructure Portfolio Review 2020

In the Infrastructure Portfolio survey of 1399 (2020), portfolio conditions, implementation process, and barriers are identified and a series of suggestions on project actions, coordination, and implementations are made. An infrastructure Portfolio review is based on the analysis made on previous projects and budgetary figures in the year 1398.

The 2020 Infrastructure Portfolio Review is based on the findings of review from the years 2018 and 2019. Preliminary proposals of these assessments have been approved and included in the same year's circular for the betterment of public investment management. Infrastructure Portfolio Review is aimed at improvement and accuracy of the figures of future financial commitments for each project included in the portfolio, especially for government-funded projects. Consultative meetings with sectoral ministries have taken place.

Details of effective contracts (awarding contract, expenditure, and current balance) also the contracts under the procurement process, and the projects planned for the future have been requested.

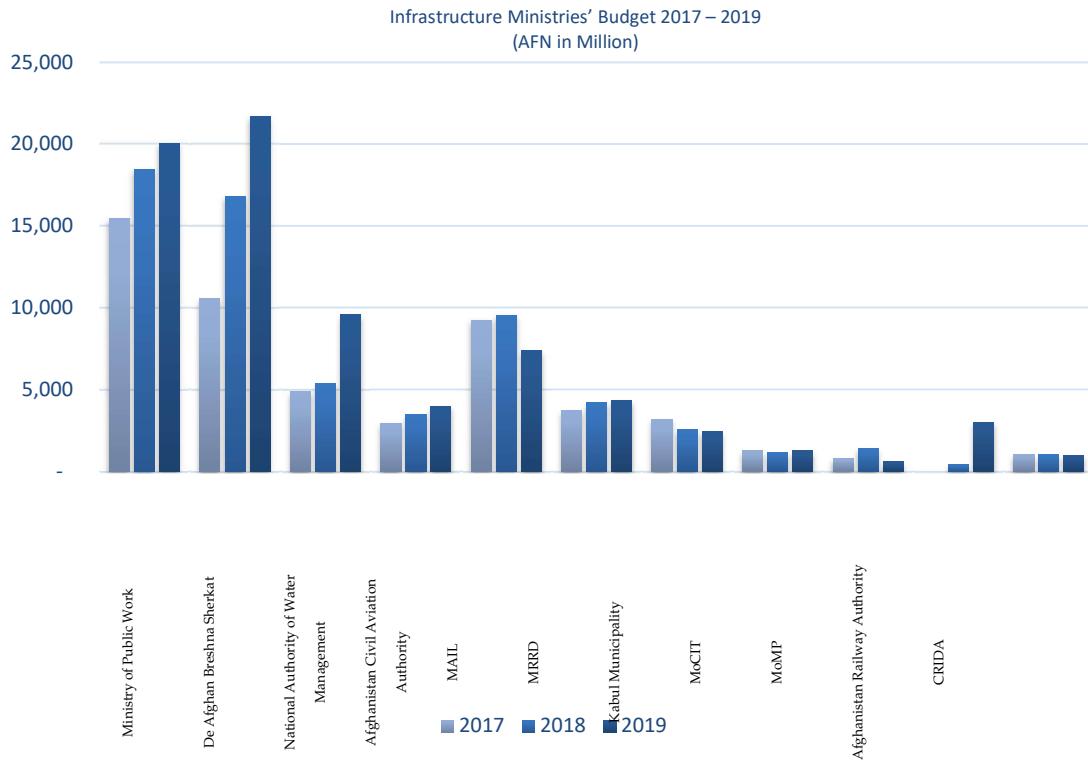
This preview will provide the government with a clear picture of accurate information and estimations on contingent liability, and potential future commitments under the current portfolio. The information provided will be used to set out Fiscal Space for new potential investments.

The 2020 portfolio review is focused on 11 infrastructural ministries under 4 prioritized national programs. The Infrastructure Portfolio review includes the following LMs and budgetary units:

- According to the National Infrastructure Plan, which is inclusive of regional connectivity, the Ministry of Public Works, National Authority of Water Management (Energy and Water); De Afghanistan Breshna Sherakt, Afghanistan Railway Authority, Afghanistan Civil Aviation Authority, Ministry of Communication and Information Technology
- According to the National Prioritized Program of extractive industries; Ministry of Mines and Petroleum under Urban National Priority Program, Ministry of Housing and Urban Development
- Kabul Municipality and CRIDA (Capital Region Development Authority)
- According to the National Priority Program for Agriculture Development, Ministry of Agriculture, Irrigation, and Livestock

Portfolio expenditure: In 2019, the ministries under the review of infrastructure portfolios were allocated AFN 80.8 billion, their expenditure reached AFN 75.2 billion which sums up to 93% of their budget. The percentage of the expenditure (depending on the budget allocated) among these ministries was between 88% and 97% and for large ministries this amount was 91% to 97%.

Figure 8: Infrastructure Budget of the Ministries 2017 - 2019



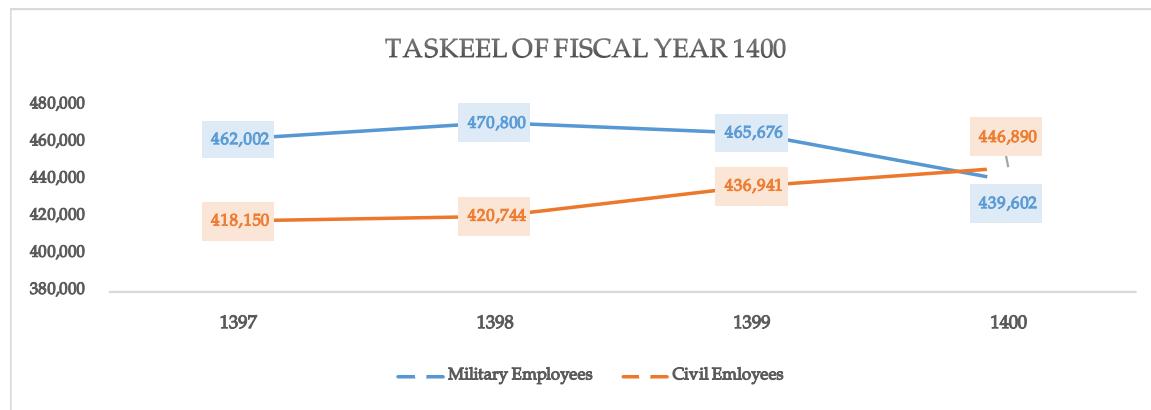
In this review, 11 Ministries/budgetary units and 270 projects were revised. The number of these projects is almost equal to the year 2018. Ministry of Public Works, National Authority of Water Management, and MAIL have the most projects, followed by De Afghanistan Breshna Sherkat, Ministry of Housing and Urban Development, and Afghanistan Civil Aviation Authority. Projects funded by the government are rapidly increasing in recent years. Of 270 projects, 217 projects are funded by the government, and 53 projects are funded by development partners.

Following the completion of the 2020 review, the findings and proposed measures will be sent to the High Council for Infrastructure for review and approval by the government and will be used to review the budget process and preliminary meetings for the 2021 budget.

Tashkeel

The total number of Tashkeel in the fiscal year 1400 is about 886,492 (civilian and military), shows a 2% decreased compared to the beginning of the fiscal year 1399. This decrease is attributed to the changes in Tashkeel.

Figure 9: Government's Tashkeel



Note: Tashkeel figures are derived from the information provided by the independent Administrative Reform and Civil Service Commission

The total Wages and Salaries Expenditure planned for the fiscal year 1400, is AFN 198 billion, which accounts for 42% of the total national budget. Based on the same level of increase in salary and wages code, the mentioned amount is expected to increase up to AFN 236 Billion by the year 1403, which raises the question of the sustainability of the operating budget for the mid-term. To prepare a more sophisticated development budget, the government is planning to prepare the operating budget in cost-efficiency while applying control measures to create more fiscal space in the development budget.

Table 28: Ministries with maximum Tashkeel

Number	Budgetary Unit	1400
1	Ministry of Education	265,366
2	Ministry of Defense	240,525
3	Ministry of Interior	167,335
4	National Department of Security	47,520
5	Health Sector	18,665
6	Ministry of Higher Education	15,684
7	Ministry of Haj and Religious Affairs	10,386
8	Ministry of Finance	9,888
9	Technical Vocational Education and Training	8,502
10	Supreme Court	7,996
11	Other Budgetary Units	94,625
Total		886,492

National Technical Assistance (NTA)

According to the data provided, the number of NTA staff funded through the national budget has overall decreased. According to budget execution guidelines the in the fiscal year 1399, all the budgetary units were required to reduce their NTA expenditure by 15 percent, but at the same time, some organizations launched new activities and projects, which led to more expenditure in this field. The total number of (NTA) employees hiked from 19,271 in 1397 to 24,301 in the year 1399, a 26% increase in total. The government is determined to gradually reduce the number of (NTA) employees. To have the efficiency maintained in duties and main services of the government and prevention of low-service delivery risk, the government has decided to keep the NTA staff to a minimum number and hire them in the key positions of the government.

Figure10 : NTA Employees

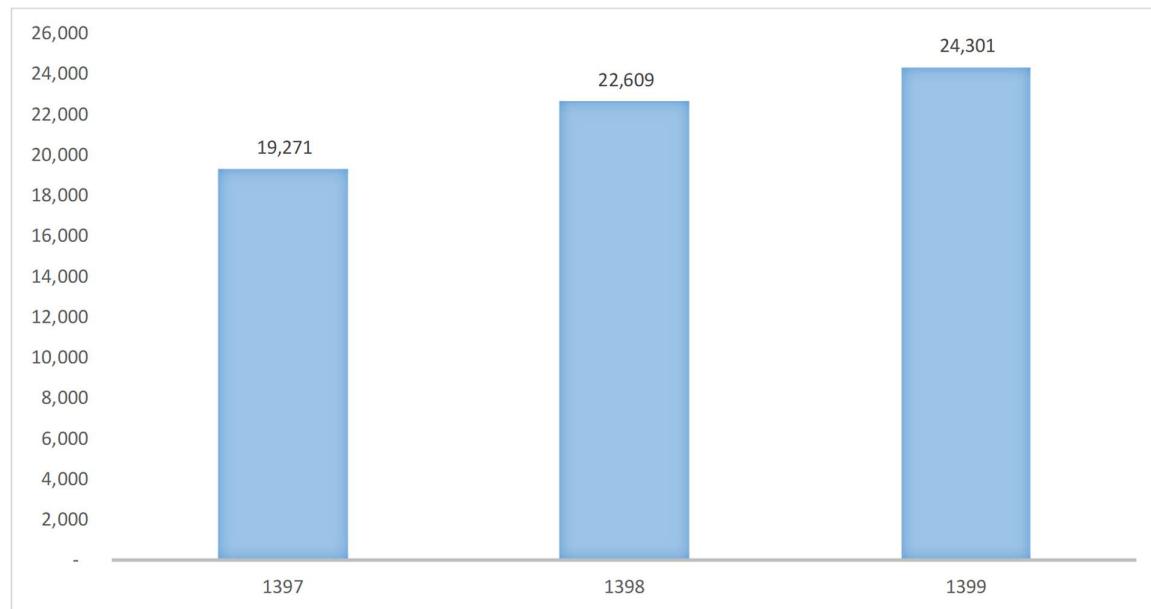


Table 29: 10 Budgetary Units with Highest Number of NTA Employees

NO	Budgetary Unit	1399
1	Health	11073
2	Ministry of Rural Rehabilitation and Development	3437
3	Ministry of Urban Development Affairs	1851
4	National Statistics and Information Office	1403
5	Ministry of Agriculture Irrigation and Live Stock	1252
6	Ministry of Public Work	681
7	Ministry of Finance	649
8	Independent Directorate of Local Governance	556
9	Office of Administrative Affairs of Presidency	467
10	Capital Region Independent Development Authority	328
11	Other Budgetary Unit	2604
Total		24,301

Fiscal Operations in Provinces

Overview

This section of the National Budget provides information about funds allocation on the provincial level. The effective distribution of financial resources to meet the real needs of the citizens and the country's highest interests in overcoming self-reliance tops the government's agenda. The government is committed to enhancing the delivery of essential services and reinforce infrastructure for all citizens in order to achieve peace and stability in the country. To increase transparency and accountability, the government must consider precise provincial budget ceilings while developing provincial budget

This report covers the following topics:

- Provincial Expenditures - Expenses from the fiscal year 1395 to 1399
- Citizen Charter - This section Provides Citizen Charter services including estimation of required resources for the financial years (1396, 1397, 1398, 1399, and 1400)

Government's Expenditure in provinces 1395 – 1399

Through the Afghanistan Financial Management Information System (AFMIS), the government monitors and manages provincial expenditures, where the money comes from, where it is used, and how it is spent.

Overall, more than 50% of government expenditure is allocated to provinces and the rest (less than 50%) is spent by central ministries and other budgetary units, and due to geographical location and governmental goals, it cannot be attributed to one specific province. This segment includes equipment, operating costs, as well as national investments.

Given the high level of urbanization in Afghanistan in recent years, Kabul ad other urban cities have experienced steady growth in population and the budget allocation is not compatible with expenditures in provinces, the population of Kabul has increased from 3.6 million in 1389 to 5 million in 1398. While per-capita cost rapidly increased in other provinces, it has been relatively stable in Kabul province, during this period, Kabul, one of the 10th provinces having the highest per-capita cost dropped to 31st province.

Table30 : Government's Expenditure According to Provinces - Figures in Million

Province	1395	1396	1397	1398	1399
01Kabul	22,314	25,334	18,427	14,947	9,607
06Nangarhar	17,188	17,001	17,487	12,469	13,436
27Kandahar	15,417	15,221	16,059	11,622	11,629
21Balkh	15,584	15,994	16,724	12,067	9,421
32Herat	14,991	14,859	18,960	11,631	11,314
13Paktia	11,710	11,607	11,909	8,089	8,527
30Helmand	12,691	10,573	9,842	6,908	6,794
17Badakhshan	7,732	6,922	7,611	4,790	4,364
19Kunduz	6,631	5,970	4,875	4,012	7,668
09Baghlan	7,921	7,829	6,674	4,268	3,791

Province	1395	1396	1397	1398	1399
18Takhar	4,782	5,120	5,322	3,530	3,629
03Parwan	5,007	4,977	8,317	6,316	4,705
28Jowzjan	3,909	5,373	5,448	4,931	4,925
10Bamiyan	3,187	4,016	3,869	2,400	2,429
11Ghazni	4,611	4,366	3,970	2,645	3,015
29Faryab	4,624	5,154	5,608	3,582	3,526
15Kunar	2,914	3,648	3,676	2,826	3,157
14Khost	4,085	3,274	3,581	2,900	2,690
33Farah	3,064	3,273	2,748	2,453	1,880
04Wardak	3,324	3,813	3,732	2,849	2,490
02Kapisa	2,895	3,119	3,630	2,259	2,212
12 Paktiya	3,150	3,376	3,894	2,474	1,859
34Nimrooz	2,249	2,982	2,086	2,371	2,401
05Logar	2,738	3,160	3,313	2,101	1,945
07Laghman	2,958	2,878	3,700	2,551	2,236
22Sarpul	2,950	2,890	2,899	2,201	1,698
23Ghoor	3,503	3,254	2,941	2,475	2,009
20Samangan	2,616	2,395	3,189	1,780	2,110
24Diakundi	2,268	2,668	2,812	2,036	1,669
26Zabul	1,883	2,217	1,959	1,218	1,072
31Badghis	2,205	2,767	3,235	2,651	2,324
25Uruzgan	2,027	1,897	1,882	1,366	1,158
16Noorestan	1,922	1,937	2,000	1,290	1,228
08Panjsher	1,892	1,816	2,010	1,466	1,240

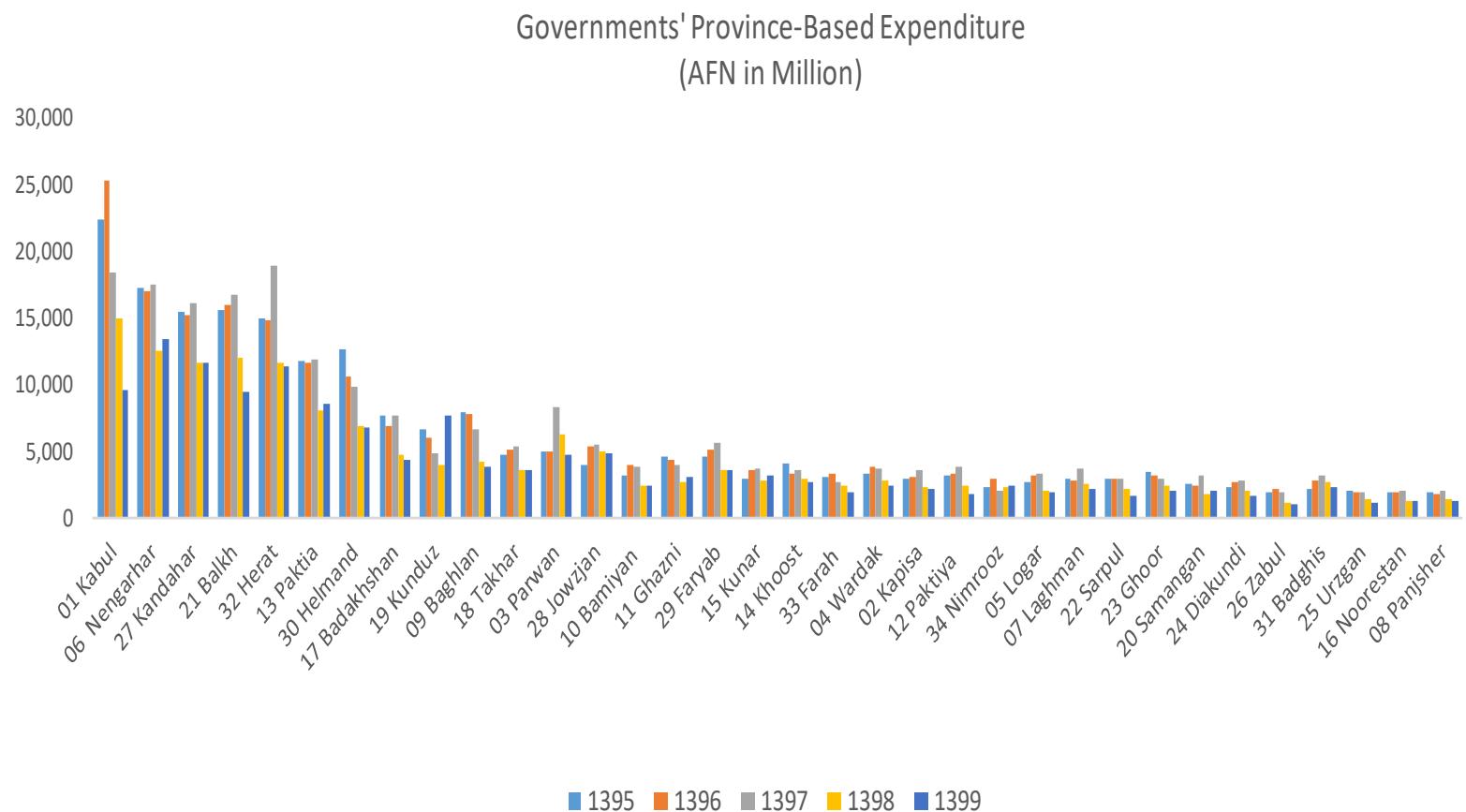
Provincial Expenditure Analysis

The first option to evaluate provincial expenditure is to compare the annual real-nominal expenditure. The following chart shows provincial expenditures for the year 1399; it should be noted that the expenditures for the fiscal year 1399 are calculated till the end of Mizan, changes may appear by the end of the year 1399.

Kabul, Nangarhar, Kandahar, Balkh, and Herat are five provinces with the highest nominal expenditures, which accounts for 38% of provincial expenditure and 13% of the total budget, as these provinces are the ones with the highest population which makes 38% of the total population.

Meanwhile, Zabul, Nuristan, Uruzgan, Panjsher, and Diakundi are the provinces with the lowest nominal expenditure, which accounts for about 4% percent of total provincial expenditure. These provinces make up 5% of the country's total population.

Figure11 : Provincial Expenditure of the Government



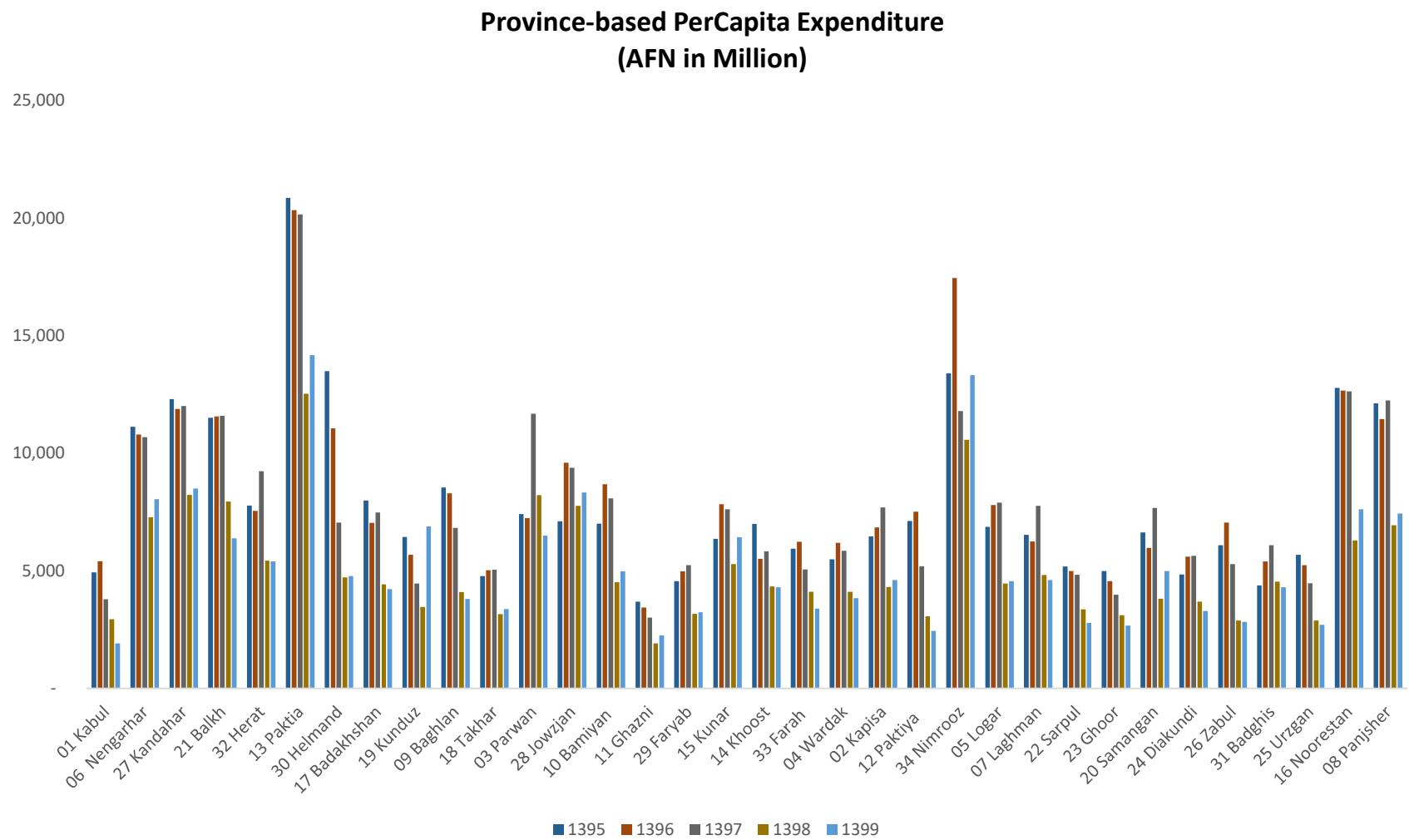
Per-capita expenditure analysis of the government could be carried out in all provinces. This method shows how much is spent per individual in a province. In other cases, this is a better way to understand equal resource allocation.

In terms of per capita expenditure, Paktia, Nimroz, Kandahar, Jowzjan, and Nangarhar have been highlighted with the highest expenditure. Paktia has been spending the most in all five provinces over the past five years, and its per-capita expenditure in 1399 reaches up to 14,183 Afghanis (USD 184).

Ghazni, Ghor, Uruzgan, Kabul, and Paktika are the 5 provinces with the lowest per-capita expenditure, Kabul has had the lowest per-capita expenditure with AFN 1910 equivalent to 25 USD. Paktiya province having the highest level of per-capita expenditure is equivalent to seven times higher than per-capita expenditure in Kabul province. This analysis shows the level of inequality in financial resources that the government will address in the coming years.

The top five provinces and five lower provinces have been fairly stable in terms of government per-capita expenditure relative to other provinces over the past years. The rest of the majority have seen significant government expenditure in other provinces. Some of the provinces with larger projects are moving towards development in midst of half-secure and non-secure situations. Some of them have been on the rise for a year with large projects, which indicates some of the provinces are moving in between safe and unsafe.

Figure12 : Per-Capita Expenditure of the Government



Citizen Charter

The goal of the Citizen Charter program is to realize the vision of self-reliance of government through the cooperation of the Afghan government with thousands of its local communities. The program is one of the key pillars of the Afghan National Peace and Development Framework, which helps the country in poverty reduction and make efficient and effective use of its financial resources.

This program like the National Solidarity Program through the budget and financial system works with mechanisms that ensure participation, resource allocation, transparency, and accountability. The citizen charter Program provides essential services such as education, health, basic rural infrastructure (including drinking water, roads, irrigation, and renewable energy), sanitation, garbage disposal, and agricultural development services in villages and cities.

The Citizen Charter Program is an intergovernmental effort to provide more effective and citizen-centered services in rural and urban areas. The top six implementers of this national program are the six budgetary units of the Ministries of Finance, Rural Rehabilitation and Development, Irrigation and Livestock, Education, Public Health, and Independent Local Governance.

This program helps eliminate the current fragile and violent process and also uses the 38,000 CDCs as an entry point to develop micro-economic and governmental activities. The Citizen Charter gathers rural communities, districts, provinces, and central government, thereby enabling the government to respond to the needs of more people. At least 25 million people, 50% of whom are women, benefit from advanced services throughout Afghanistan.

The Citizen Charter is a 10-year plan, implemented in three phases with a cost of AFN 60.50 billion, equivalent to \$801.37 million, funded through the international community, the Afghan government, and the World Bank.

Table 31: Local Councils

Cities	Number of Local Councils	Total	1396 Real Expenditure	1397 Real Expenditure	1398 Real Expenditure	Expenditure Forecast Till the End of 1398	1399	1400
Kandahar	300	33,000,000	1,190,111	9,977,546	4,996,969	4,997,041	9,555,000	2,283,343
Jalalabad	200	22,000,000	1,673,974	3,750,542	2,366,489	4,556,511	7,219,000	2,433,484
Herat	200	22,000,000	2,328,359	5,568,057	3,958,047	3,727,537	6,418,000	-
Mazar	150	16,500,000	2,803,378	5,765,727	1,412,588	2,590,307	3,928,000	
Kabul		30,270,780	4,417,853	6,236,327	3,511,685	3,890,694	10037379	2,176,842
Total	850	123,770,780	12,413,675	31,298,199	16,245,778	19,762,080	37,157,379	6,893,669

Table 32 Province-Wise Citizen Charter Expenditure - Figures in USD

Province	District	Village Council	Kuchies Council	Total	1396	1397	1398	1399	1400	1401
Badakhshan	Baharak	0	26	63,128	-	-	-	30,586	32,541	-
	Keshm	0		95,084	-	-	-	74,701	20,384	-
	Kuran-o-Munjan	64		1,736,639	-	119,617	337,347	99,153	756,461	424,062
	Eshkashum	54		1,852,011	-	164,274	217,933	86,889	886,149	496,764
	Wakhan	64		2,101,182	-	177,933	317,878	63,846	987,785	553,740
	Teshkan	100		3,037,609	-	242,609	529,685	78,106	1,401,529	785,680
	Faizabad	160		5,530,884	-	-	447,995	161,747	3,153,390	1,767,751
	Yawan	135		5,567,684	-	181,522	277,085	201,667	3,144,591	1,762,818
	Shahrak Buzurg	128		5,707,412	-	503,348	897,801	550,619	2,406,557	1,349,086
	Darayem	141		5,934,884	-	652,834	1,253,634	297,179	2,390,918	1,340,319
Badghees	Qades	0	42	185,780	-	-	-	185,780	-	-
	Aab Kamari	0		227,960	-	-	-	201,896	26,064	-

Province	District	Village Council	Kuchies Council	Total	1396	1397	1398	1399	1400	1401
Faryab	Jawand	157	34	8,740,351	-	1,231,356	2,110,331	1,601,698	2,433,036	1,363,930
	Muqr	247		9,983,883	613,873	3,391,940	2,320,118	1,769,074	1,210,364	678,515
	Dooshi	0		58,875	-	-	-	28,526	30,349	-
	Pul-e-Hesar	28		1,814,874	-	285,652	312,363	-	779,744	437,115
	Guzargah Noor	30		1,886,814	-	672,434	377,231	120,270	459,365	257,514
	De Salah	40		2,344,179	-	452,960	375,019	57,596	934,651	523,954
	Pul-e-Khumri	294		6,953,574	-	373,445	1,817,007	761,852	2,563,951	1,437,319
	Baghlan Jadid	442		17,725,771	786,930	2,894,726	3,391,663	722,475	6,362,974	3,567,004
Balkh	Kushundeh	0	33	21,870	-	-	-	21,870	-	-
	Solgreh	0		36,772	-	-	-	17,817	18,956	-
	Nahr Shaahi	0		37,334	-	-	-	37,334	-	-
	Dowlatabad	0		52,930	-	-	-	25,645	27,285	-
	Chamtal	0		389,493	-	-	-	294,631	60,786	34,076
	Marmel	26		734,572	58,760	351,907	166,819	65,518	58,675	32,892
	Chaarkent	59		1,977,571	332,948	1,010,564	350,732	238,548	28,694	16,085
	Khulm	89		2,697,927	357,181	1,183,937	661,374	365,619	83,184	46,632
	Balkh	112		6,747,111	708,192	2,723,162	1,660,680	1,149,852	323,740	181,485
Bamiyan	Yakawolang	0	20	24,933	-	-	-	-	15,977	8,956
	Kahmard	0		54,984	-	-	-	-	35,233	19,751
	Saighan	0		57,946	-	-	-	-	37,131	20,815
	Panjab	95		5,280,850	241,413	2,376,197	1,618,171	529,390	330,439	185,240
	Wuras	186		11,150,804	3,021,061	2,385,067	1,339,988	642,283	2,410,891	1,351,515
Diakundi	Nulai (Diakundi)	100	20	3,695,089	1,217,709	746,687	1,197,944	350,231	116,955	65,564
	Geeti	148		6,326,066	1,412,889	822,693	1,668,250	1,272,383	736,806	413,044
	Miramoor	248		9,547,045	2,535,217	679,839	1,275,688	766,453	2,748,867	1,540,981
	Parchaman	127	35	8,524,604	-	-	64,605	1,135,176	4,693,632	2,631,192

Province	District	Village Council	Kuchies Council	Total	1396	1397	1398	1399	1400	1401
Farah	Farah (Center)	421		22,521,196	5,743,237	3,754,076	3,808,591	891,551	5,333,723	2,990,018
Faryab	Qaisaar	0	28	115,770	-	-	-	115,770	-	-
	Pashtoon	0		346,906	-	-	-	146,871	128,179	71,856
	Qaramqul	6		416,351	-	-	-	35,661	243,940	136,750
	Khaan Chaarbagh	16		942,749	188,404	129,008	161,837	206,230	164,854	92,415
	Qarghan	65		2,240,003	180,502	788,404	98,301	538,596	406,385	227,814
	Andkhoeey	70		2,654,812	278,983	867,708	526,563	650,674	212,025	118,859
	Maimana	64		3,316,877	1,315,697	989,458	599,346	286,471	80,678	45,227
	Pulcheraagh	62		3,650,399	-	277,283	493,426	1,067,349	1,161,319	651,021
Ghazni	Qarabagh	0	27	50,221	-	-	-	-	32,181	18,040
	Andar	0		57,402	-	-	-	-	36,782	20,620
	Khwaja Omari	25		1,301,482	161,565	351,754	116,755	11,887	422,611	236,910
	Bahrami Shaheed	122		4,328,613	-	864,861	414,759	249,881	1,793,627	1,005,485
	Nawar	204		8,076,227	201,285	560,985	709,895	79,233	4,181,008	2,343,821
	Jaghoori Ghazni	283		14,141,180	528,369	2,446,465	1,271,077	468,716	6,040,386	3,386,165
	Center of Ghazni	374		32,752,605	-	123,500	3,391,591	177,125	18,621,442	10,438,948
Ghoor	Ghaagh Chenaar	0	27	549,652	-	-	-	-	352,209	197,444
	Shahrak	213		6,594,570	170,194	1,162,184	381,537	804,913	2,611,671	1,464,070
	Tolak	166		6,813,609	469,974	945,923	254,840	431,456	3,019,001	1,692,414
	Lal o Sarjangal	391		15,818,166	808,605	1,022,515	1,321,167	938,635	7,514,634	4,212,610
Helmand	Maarja	0	30	138,663	-	-	-	138,663	-	-
	Lashkargah	273		5,369,291	-	958,923	1,195,940	650,122	1,643,166	921,139
	Naad Ali	131		7,486,119	-	250,661	2,024,435	1,354,841	2,470,981	1,385,201
	Naawa Barekzaye	211		8,426,239	-	2,099,299	1,736,127	2,147,660	1,565,534	877,619
	Guzare	0	42	54,044	-	-	-	26,185	27,859	-

Province	District	Village Council	Kuchies Council	Total	1396	1397	1398	1399	1400	1401
Herat	Shindand	0	32	244,843	-	-	-	114,918	83,254	46,671
	Keshk Kuhnna	0		345,506	-	-	-	133,396	135,916	76,193
	Kahsaan	44		2,720,917	640,898	217,962	216,260	-	1,054,601	591,196
	Zenda Jan	60		3,186,335	763,381	720,517	706,292	172,009	528,093	296,042
	Farsi	76		5,054,861	444,773	113,059	119,638	31,995	2,784,461	1,560,934
	Karukh	145		7,646,390	1,066,531	1,565,979	1,257,418	836,354	1,871,160	1,048,949
	Ooba	134		8,517,014	719,536	1,170,413	2,048,817	1,123,317	2,213,866	1,241,065
	Pashtoon Zarghoon	147		8,997,472	583,688	1,263,658	1,560,334	414,626	3,316,165	1,859,001
Jowzjan	Khwaja Dukoh	0	32	66,123	-	-	-	-	42,370	23,752
	Faizabad Jowzjan	68		7,154,846	-	1,536,144	272,198	425,363	3,153,390	1,767,751
	Sheberghan (Jowzjan Center)	132		7,255,181	-	1,856,639	1,262,057	2,100,524	1,304,611	731,349
Kabul	Kalakan	0	42	37,765	-	-	-	-	24,199	13,566
	Khaak Jabar	26		829,127	-	538,662	190,343	89,463	6,830	3,829
	Chahar Asiyaab	43		1,460,322	23,596	639,393	206,886	118,870	302,180	169,398
	Guldara	45		1,976,433	554,647	617,429	644,560	130,215	29,582	-
	Mosahi	62		2,311,011	45,436	907,385	189,998	374,783	508,404	285,005
	Bagraami	81		3,468,421	308,820	943,262	983,821	556,602	433,117	242,800
Kandahar	Shega	112	34	2,396,256	-	1,410,200	-91,407	324,139	482,718	270,606
	Panjwaye	310		8,105,834	-	1,925,885	708,710	2,822,061	1,697,552	951,626
	Shahr Kandahar	0		10,353,462	-	-	-	-	6,634,336	3,719,126
Kapisa	Mahmood Raaqi	0	28	111,152	-	-	-	-	71,224	39,928
	Nejraab	222		12,709,215	1,586,370	3,117,928	1,604,927	1,344,060	3,239,760	1,816,169
Khoost	Tanai	0	28	27,309	-	-	-	-	17,499	9,810
	Teerzai	0		71,811	-	-	-	20,989	32,566	18,256

Province	District	Village Council	Kuchies Council	Total	1396	1397	1398	1399	1400	1401
	Naader Shaah Koot	19		812,247	115,186	268,917	244,234	52,314	84,325	47,271
	Gurbaz	57		2,679,512	136,441	471,924	498,783	104,101	940,840	527,423
	Mandoozai	73		3,588,596	78,751	489,825	730,690	213,152	1,330,382	745,795
	Khoost – Khoost Center	210		9,887,783	798,507	635,022	1,234,900	1,372,335	3,746,678	2,100,341
Kunar	Sarkundi	0	21	18,370	-	-	-	18,370	-	-
	Noorgaal	0		24,365	-	-	-	-	15,612	8,752
	Shaygul o Sheltaal	0		82,740	-	-	-	38,266	28,498	15,976
	Watapoor	0		115,296	-	-	-	53,322	39,712	22,262
	Khaas kunar	0		263,337	-	-	-	-	168,742	94,595
	Chowki	33		1,194,700	202,796	400,952	205,784	322,349	40,253	22,565
	Narang	56		2,494,387	567,208	742,408	497,910	447,729	153,232	85,900
	Asadabad (Center of Kunar)	47		3,084,507	422,507	923,704	388,289	690,628	422,519	236,859
	Dara Pech	67		3,621,799	371,065	1,306,188	381,209	844,705	460,488	258,144
	Chahaar Dara	0		53,841	-	-	-	26,087	27,754	-
Kunduz	Aliabad	64	26	3,054,110	347,934	555,833	506,877	586,544	677,259	379,663
	Kunduz (Center)	615		14,631,413	3,181,297	-591,383	2,099,575	1,375,246	5,489,392	3,077,285
	Mehtarlam	171		9,252,178	60,240	1,598,067	376,773	948,852	4,016,594	2,251,652
Laghman	Qarrayee	437	21	10,303,411	1,987,444	1,566,559	1,491,781	1,293,486	2,540,159	1,423,981
	Mohammad Aagha	0		164,898	-	-	-	6,614	101,426	56,858
Logar	Khooshi	129	28	3,296,681	673,562	403,726	873,501	915,118	276,033	154,741
	Pul Alam (center of Logar)	513		15,009,147	1,306,319	2,097,130	3,647,942	1,755,939	3,974,026	2,227,790
	Lal Pur	0		39,761	-	-	-	-	25,478	14,283
Nengarhar	Koot	0	44	50,966	-	-	-	-	32,658	18,308

Province	District	Village Council	Kuchies Council	Total	1396	1397	1398	1399	1400	1401
Nangarhar	Goshta	0	22	52,984	-	-	-	-	33,952	19,033
	Rodaat	0		70,831	-	-	-	-	45,388	25,444
	Behsood	0		84,382	-	-	-	-	54,071	30,311
	Durbaba	37		1,585,130	402,009	599,749	80,390	103,296	256,112	143,573
	Dara-e-Noor	55		2,657,104	271,851	503,110	954,559	75,220	546,181	306,182
	Kooz Kunar	76		3,331,838	116,611	497,902	612,493	266,993	1,177,658	660,181
	Kaama	189		5,952,064	2,232,274	376,599	1,095,803	52,955	1,406,158	788,275
	Surkh Rood	281		7,958,832	3,099,453	1,224,980	2,069,212	374,076	763,245	427,866
	Shenwari	250		10,557,686	-	-	1,055,495	88,813	6,031,945	3,381,433
	Chaparhaar	261		12,170,351	-	363,872	1,070,676	179,899	6,764,057	3,791,846
	Khoogiyani	511		22,981,429	-	10,243	2,184,480	301,795	13,126,410	7,358,502
Neemroz	Zaranj	0		100,658	-	-	-	40,900	38,292	21,466
	Khushrood	0		147,875	-	-	-	34,143	72,878	40,854
	Chaharburjak	54		1,656,163	119,763	1,297,397	143,335	95,669	-	-
	Gank	58		2,799,270	1,742,036	226,079	467,822	217,328	93,558	52,447
		62		4,002,101	-	2,436,917	1,213,946	300,880	32,269	18,090
Nooristan	Noorgram	76	0	1,912,537	-	407,986	205,694	297,312	641,774	359,771
	Du Aab	62		2,278,840	37,241	578,361	276,549	200,730	759,944	426,015
	Wama	108		2,760,785	41,469	752,753	132,139	495,447	857,995	480,982
Paktika	Sroobi	0	28	61,316	-	-	-	-	39,291	22,026
	Mataa khan	0		63,182	-	-	-	30,612	32,569	-
	Yousufkhail	0		192,565	-	-	-	28,751	104,969	58,845
	Orgoon	0		221,429	-	-	-	-	141,888	79,541
	Sar Rowza	8		412,186	-	98,571	186,720	65,570	39,296	22,029
	Jaani khail	9		551,681	196,573	216,083	119,074	19,951	-	-
	Yahyaa khail	56		4,158,572	1,173,467	1,294,219	470,860	974,502	157,327	88,196

Province	District	Village Council	Kuchies Council	Total	1396	1397	1398	1399	1400	1401
	Sharena (Paktika Center)	91		4,788,985	1,217,426	574,645	1,432,132	534,340	660,292	370,151
Paktiya	Gardez	0	28	565,015	-	-	-	39,761	336,574	188,679
	Showak	21		666,223	78,061	90,026	155,260	82,004	167,163	93,709
	Mirzaka	33		1,335,331	159,545	282,441	141,040	66,241	439,619	246,445
	Zadran	43		1,457,545	421,538	147,497	365,054	71,047	289,897	162,513
	Sayed karam	48		2,207,130	341,812	261,550	99,125	104,346	897,288	503,008
	Ahmadababd	76		3,417,904	248,173	728,366	358,993	256,407	1,170,050	655,915
	Chamkani	111		5,024,702	286,234	643,793	463,638	491,472	2,011,784	1,127,781
Panjsher	Shatal	14	0	887,370	402,002	59,285	129,127	187,869	69,901	39,186
	Abshaar	15		1,040,180	475,358	156,907	163,811	107,279	87,675	49,149
	Anaabaa	34		1,749,981	254,488	381,085	268,253	134,263	456,169	255,723
Parwan	Shinwari	0	21	213,034	-	-	-	55,003	101,264	56,767
	Shaikh Ali	55		3,350,575	457,397	874,562	250,024	182,843	1,016,123	569,626
	Siyagerd ghoor	181		11,577,019	2,130,004	3,826,916	1,551,484	1,068,855	1,922,199	1,077,561
Samangan	Aibak	0	14	192,906	-	-	-	-	123,611	69,295
	Khuram o suraagh	50		3,299,962	968,409	919,153	810,621	403,353	127,148	71,278
	Hazrat Sultan	55		3,904,414	1,445,253	665,060	560,684	690,249	348,053	195,114
	Roey Du Aab	67		5,530,996	1,626,144	1,042,584	1,246,751	1,037,036	370,681	207,799
Sarpul	Sayaad	0	8	22,635	-	-	-	22,635	-	-
	Gosfandi	79		3,579,002	-	1,410,607	1,163,134	367,226	408,843	229,192
	Sar Pul – (Center of Sar-e-Pul)	161		9,257,914	-	827,317	594,099	1,752,890	3,898,280	2,185,327
Takhar	Farkhar	0	20	93,985	-	-	-	-	60,224	33,761
	Hazar Sumuch	25		1,267,136	-	25,901	295,169	196,083	480,577	269,406
	Namak Aab	25		1,290,531	-	109,421	99,635	78,264	642,842	360,369

Province	District	Village Council	Kuchies Council	Total	1396	1397	1398	1399	1400	1401
Faryab	Baharak	80		1,665,840	-	556,465	690,012	386,821	32,541	-
	Worasj	70		3,390,606	-	196,408	213,920	207,768	1,776,581	995,929
	Dasht Qala	60		3,866,475	-	527,974	722,806	349,798	1,451,951	813,945
	Khwaja Ghaar	64		4,645,471	-	140,512	286,915	229,331	2,555,905	1,432,808
	Jaah Aab	107		5,675,381	-	42,610	978,352	216,948	2,843,462	1,594,009
	Taleqan	730		14,561,880	-	-	160,977	102,139	9,162,424	5,136,340
Urzgan	Treinkot	215	25	7,007,211	1,352,240	801,021	567,131	974,511	2,122,475	1,189,833
Wardak	Maidan Shahr	46	28	2,054,998	-	701,129	751,795	529,419	46,556	26,099
	Jalrez	80		3,024,788	424,660	1,499,758	732,785	294,940	46,550	26,095
	Hesa-e-Awal Behsood	165		3,747,658	1,532,395	1,270,472	743,582	180,597	13,208	7,404
Zabel	Tarang o Jeldak	87	40	3,228,698	1,079,754	59,098	461,832	734,229	572,724	321,062
	Qalat	79		3,447,452	724,939	119,388	897,715	643,633	680,370	381,407
Total		15689	902	677,600,000	63,378,500	100,457,869	98,247,731	64,648,183	224,940,394	125,927,304

Loans

Although the government of Islamic Republic of Afghanistan does not have a good financial situation, in addition to supporting grants in the budget, in some cases it has to take up loans as well.

Loan payments by the debtors/ countries are rolled out in accordance with installments mentioned in the contract. Overall, the Islamic Republic of Afghanistan borrows to finance development projects, and there are two types of loans:

Loans without interest

1. The only installments paid without interest belong to the Saudi Development Fund, Bulgaria, and Italy.

Loans with Interest and Administration Cost

2. Loans with administration costs are payable every 'six months' along with administration costs which belong to the Asian Development Bank, Islamic Development Bank, World Bank, Kuwait Fund, and OPEC Fund. The amount provided by debtor to the borrower, and due to some project-related issues the borrower is unable to spend the money, the borrower has to return that amount along with specific administration cost and interest in accordance with the contract, which is called Commitment Fee, and all the loans borrowed from the World Bank are under these conditions. This fee is the same in every country.

Islamic Republic of Afghanistan Loans

The loans received by the Government of the Islamic Republic of Afghanistan are related to two different periods, one is before the formation of the new government, which dates back to the years before 1381, and the second loans after the year 1381 to finance the national budget due to insufficient domestic revenues, international grants were also utilized to support the national budget.

Table 33: Quarter Report by Loans Department – Third Quarter of FY 1397

Figures in Million	Amount Committed	Beginning of the Period		Utilized Loan in this Period	Reimbursement of Loan in Period		Loan Exemption		Admin Costs including the Original Loan		Currency Changes	Original Loan Balance at the end of the Period	Remaining Loan	Unpaid Commitment Balance	
		Remaining Loan	Original Loan Balance		Reimbursement of the Original Loan	Admin Costs	Original Loan	Admin Costs	In-period	Total Admin Costs					
International debtors/liquid loans															
IDA	30,910.90	25,711.10	25,711.10	-	-	20.5	67.3	0.9	-	-	-524.7	26,168.50	26,168.50	-	
ADB	51,830.50	42,937.70	42,937.70	-	195.4	87.8	124.4	20.9	-	2,272.70	-936.7	43,554.60	43,554.60	-	
IDB	9,981.10	3,170.00	3,170.00	-	9.2	120	-	-	-	-	57.5	3,103.30	3,103.30	5,971.90	
Saudi Development Fund		5,938.10	5,938.10	532.2	-	-	-	-	-	-	341.2	6,129.10	6,129.10	8,711.00	
OPEC	-	117	117	-	-	-	-	-	-	-	2.8	114.2	114.2	-	
Kuwait Fund	-	1,714.80	1,714.80	-	-	-	-	-	-	-	4.4	-13.4	1,728.20	1,728.20	-
IMF	16,427.90	21,546.90	21,546.90	-	-	-	-	-	-	-	3,072.80	18,474.10	18,474.10	-	
Bulgaria	-	323.8	323.8	-	-	-	-	-	-	-	-	323.2	323.2	-	-
Italy	-	1,804.60	1,804.60	-	-	-	-	-	-	-	1,616.90	1,904.20	1,904.20	14,775.30	-
Total Liquid Loan	109,150.30	103,264.00	103,264.00	532.2	204.6	228.3	191.7	21.8	-	2,277.10	3,616.40	101,499.40	101,499.40	29,458.20	
Non-liquid Loan															
Iran	-	837.4	837.4	-	-	-	-	-	-	-	-	837.4	837.4	-	-
Russian Federation	-	61,180.20	61,180.20	-	-	-	-	-	-	-	115.1	61,065.10	61,065.10	-	-
Total non-liquid loans	-	62,017.60	62,017.60	-	-	-	-	-	-	-	115.1	61,902.50	61,902.50	-	
Non-negotiable domestic loans' papers	41,352.50	166.8	166.8	-	-	-	-	-	-	-	-	166.8	166.8	-	-
Total Loans (Liquid, Non-liquid and Domestic)	150,502.80	165,448.40	165,448.40	532.2	204.6	228.3	191.7	21.8	0	2,277.10	3,731.50	163,568.70	163,568.70	29,458.20	

Table 34: Budget and Financing Summary for FY 1400

Budget and Financing Summary	Budget
Total Resources	435,441,636,147
Domestic Revenue	216,500,000,000
External Resources	218,941,636,147
Total - National Budget	473,041,717,901
Operating Budget	311,406,411,161
Development Budget	161,635,306,740
Overall Balance	(37,600,081,754)
Operating Budget	
Total Operating Budget	311,406,411,161
Domestic Revenue	216,500,000,000
Donor Assistance in Operating Budget	107,144,617,085
Total Operating Budget Fundings	323,644,617,085
Operating Budget Deficit/Surplus	12,238,205,924
Development Budget	
Discretionary Development Budget	89,538,287,677
Non-Discretionary Development Budget	72,097,019,062
Total Development Budget - Discretionary & Non-Discretionary	161,635,306,740
Domestic Revenue Share in Development Budget	12,238,205,924
Discretionary Grants in Development Budget	39,700,000,000
Non-Discretionary Grants Including Loans	72,097,019,062
Total Financing in Development Budget	124,035,224,986
Deficit/Surplus of Development Budget Before Consideration of Reserve Fund	(37,600,081,754)
Treasury Cash Reserve	20,000,000,000
IMF ECF Loans	17,400,000,000
Balance (Unfunded)	(200,081,754)

Table 35: Operating Budget FY 1400 by Ministry and Major Economic Codes

Budgetary Units	Wages and salaries - 21	Use of Goods and services - 22	& Interest 23 Repayment of Loans	Subsidies, Grants - 24 Social Exp	Acquisition of assets - 25	Total
Governance and Public Services Sector	13,172,853,237	7,552,067,167	-	-	988,840,000	21,713,760,404
10 Office of the Chief of Staff to the President	496,000,000	515,000,000	-	-	80,000,000	1,091,000,000
13 Office of Administrative Affairs of Presidency	2,806,000,000	1,051,022,329	-	-	279,000,000	4,136,022,329
21 Ministry of State and Parliamentart Affairs	129,411,687	40,000,000	-	-	27,000,000	196,411,687
23 Ministry of Foreign Affairs	3,736,000,000	2,526,531,640	-	-	100,000,000	6,362,531,640
62 Independent Administrative Reform and Civil Service Commission	400,442,790	170,835,590	-	-	45,000,000	616,278,380
11 National Assembly Meshanro Jirga	438,253,160	142,742,701	-	-	10,200,000	591,195,861
12 National Assembly Wolesi Jirga	1,381,000,000	262,535,774	-	-	90,000,000	1,733,535,774
59 Independent Directorate of Local Governance	2,098,532,200	2,083,261,785	-	-	200,000,000	4,381,793,985
72 Independent Election Commission	267,000,000	133,366,227	-	-	60,000,000	460,366,227
71 Independent Electoral Complaints Commission	197,213,400	120,396,419	-	-	17,640,000	335,249,819
85 Independent Commission for Overseeing the Implementation of C	58,000,000	27,550,000	-	-	-	85,550,000
50 Ministry of Justice	760,000,000	218,818,994	-	-	20,000,000	998,818,994
56 State Ministry of Peace	405,000,000	260,005,708	-	-	60,000,000	725,005,708
National Defense and Security Sector	86,878,636,548	24,994,470,480	-	-	2,695,857,129	114,568,964,157
17 Office of National Security Council	2,176,452,799	452,000,607	-	-	30,030,000	2,658,483,406
64 General Directorate of National Security	15,644,239,129	4,405,827,725	-	-	385,714,387	20,435,781,241
15 President's Protective Service	2,010,000,000	355,696,164	-	-	248,000,000	2,613,696,164
22 Ministry of Defence	67,047,944,620	19,780,945,985	-	-	2,032,112,742	88,861,003,347
From Total Foreign Grants	51,051,200,000	13,446,714,131	-	-	1,145,677,292	65,643,591,423
Public Order and Safety Sector	43,264,212,836	20,914,320,472	-	-	3,093,632,199	67,272,165,507
26 Ministry of Interior	36,572,709,099	20,002,042,896	-	-	2,621,632,199	59,196,384,194
From Total Foreign Grants	25,161,403,785	12,559,989,678	-	-	1,779,632,199	39,501,025,662
51 Attorney General	2,770,703,737	393,730,433	-	-	64,000,000	3,228,434,170
14 Supreme Court	3,777,800,000	303,615,313	-	-	306,000,000	4,387,415,313
68 Afghanistan National Disaster Management Authority	97,000,000	161,561,907	-	-	102,000,000	360,561,907
86 Afghanistan Independent Human Rights Commission	46,000,000	53,369,922	-	-	-	99,369,922

Budgetary Units	Wages and salaries - 21	Use of Goods and services - 22	& Interest 23 Repayment of Loans	Subsidies, Grants - 24 Social Exp	Acquisition of assets - 25	Total
Agriculture and Economic Affairs Sector	4,663,003,000	2,595,013,642	1,500,000,000	6,000,000,000	212,442,000	15,235,458,642
35 Ministry of Economy	217,590,000	92,507,159	-	-	4,000,000	314,097,159
39 Ministry of Agriculture Irrigation and Live Stock	1,179,637,000	179,759,505	-	-	2,450,000	1,361,846,505
25 Ministry of Industry and Commerce	387,973,000	416,561,223	-	-	12,147,000	816,681,223
58 Afghanistan National Standard Authority	67,750,000	57,000,000	-	-	2,542,000	127,292,000
20 Ministry of Finance	1,600,250,000	772,750,887	1,500,000,000	6,000,000,000	29,400,000	10,167,400,887
<i>From Total fund for cricket</i>	-	-	-	-	-	100,000,000
<i>From Total fund for olympic</i>	-	-	-	-	-	100,000,000
<i>from Total fund for interest and repayment of loans</i>	-	-	1,500,000,000	-	-	1,500,000,000
<i>From Total Fund for exchange balance</i>	-	-	-	-	-	65,000,000
<i>From Total Fund for Customs protection unit</i>	100,000,000	30,000,000				130,000,000
66 Supreme Audit Office	209,803,000	75,804,250	-	-	11,903,000	297,510,250
73 National Statistics and Information Office	1,000,000,000	1,000,630,619	-	-	150,000,000	2,150,630,619
<i>Including telecommunications development fund (TDF)</i>	1,000,000,000	1,000,000,000	-	-	-	2,000,000,000
81 Micro Finance Investment support facility for afghanistan	-	-	-	-	-	-
Health Sector	3,410,000,000	3,353,637,423	-	-	10,000,000	6,773,637,423
37 Ministry of Public Health	3,410,000,000	3,353,637,423		-	10,000,000	6,773,637,423
Energy and Mining Sector	1,099,500,000	412,154,225	-	-	46,415,950	1,558,070,175
32 Ministry of Mines & Petroleum	460,000,000	146,605,466	-	-	5,000,000	611,605,466
41 Ministry of Energy and Water	588,000,000	247,283,519	-	-	6,960,000	842,243,519
83 Da Brishna Shirkat	-	-	-	-	-	-
75 Afghanistan High Atomic Energy Commission	51,500,000	18,265,240	-	-	34,455,950	104,221,190
Transport and Communication Sector	1,341,905,360	843,383,000	-	-	35,000,000	2,220,288,360
34 Ministry of Communication and Information Technology	235,000,000	119,216,149	-	-	15,000,000	369,216,149
42 Ministry of Public Work	490,000,000	465,046,342	-	-	-	955,046,342
44 Civil Aviation Authority	337,000,000	114,586,307	-	-	-	451,586,307
45 Ministry of Transport	204,000,000	95,221,153	-	-	15,000,000	314,221,153
89 Afghanistan Railway Authority	75,905,360	49,313,049	-	-	5,000,000	130,218,409

Budgetary Units	Wages and salaries - 21	Use of Goods and services - 22	& Interest 23 Repayment of Loans	Subsidies, Grants - 24 Social Exp	Acquisition of assets - 25	Total
Housing and Community Amenities Sector	1,286,805,800	348,527,263	-	-	94,932,668	1,730,265,731
79 Kabul Municipalities	-	-	-	-	-	-
84 Capital Region Independent Development Authority	40,000,000	36,681,400	-	-	4,826,500	81,507,900
49 Ministry of Urban Development Affairs	908,000,000	168,289,016	-	-	30,206,168	1,106,495,184
82 Water Supply and Canalization Corporation	-	-	-	-	-	-
43 Ministry of Rural Rehabilitation and Development	338,805,800	143,556,847	-	-	59,900,000	542,262,647
Education, Culture and Religion Sector	41,653,836,739	7,250,309,659	-	-	157,890,377	49,062,036,775
16 General Directorate of Radio Television of Afghanistan	335,323,457	369,099,680	-	-	20,000,000	724,423,137
24 Ministry of Haj and Religious Affairs	1,519,740,000	882,319,748	-	-	20,000,000	2,422,059,748
36 Ministry of Information and Culture	443,975,000	191,097,303	-	-	10,000,000	645,072,303
63 General Directorate of Physical Education	90,314,000	223,250,000	-	-	3,000,000	316,564,000
27 Ministry of Education	32,526,498,382	2,868,052,290	-	-	-	35,394,550,672
40 Technical Vocational Education and Training	1,400,140,452	494,000,000	-	-	50,000,000	1,944,140,452
28 Ministry of Higher Education	4,911,729,640	2,028,072,119	-	-	9,890,377	6,949,692,136
61 Afghanistan Academy of Sciences	255,895,000	66,418,517	-	-	9,000,000	331,313,517
52 National Examination authority	130,000,000	80,000,000	-	-	1,000,000	211,000,000
55 Access to Information Commission	40,220,808	48,000,000	-	-	35,000,000	123,220,808
Social and Environmental Protection Sector	2,079,000,000	1,278,789,407	-	13,500,000,000	94,000,000	16,951,789,407
60 Directorate of Environment	188,000,000	110,032,403	-	-	19,000,000	317,032,403
46 Ministry of Border and Tribal Affairs	266,000,000	300,792,117	-	-	16,000,000	582,792,117
29 Ministry of Refugees and Repatriates	300,000,000	131,226,901	-	-	10,000,000	441,226,901
38 Ministry of Women's Affairs	177,000,000	74,208,223	-	-	9,000,000	260,208,223
47 Ministry of Labor and Social Affairs	903,000,000	452,307,222	-	-	5,000,000	1,360,307,222
76 General Directorate of Kuchies	96,000,000	67,658,404	-	-	5,000,000	168,658,404
33 Ministry of Martyrs and the Disabled	149,000,000	142,564,136	-	13,500,000,000	30,000,000	13,821,564,136
Total Budgetary Units	198,849,753,520	69,542,672,736	1,500,000,000	19,500,000,000	7,429,010,323	297,086,436,579

Budgetary Units	Wages and salaries - 21	Use of Goods and services - 22	& Interest 23 Repayment of Loans	Subsides, Grants - 24 Social Exp	Acquisition of assets - 25	Total
Total Budgetary Units including other Codes	198,849,753,520	69,542,672,736	1,500,000,000	19,500,000,000	7,429,010,323	311,406,411,161
Contingency Codes	-	-	-	-	-	3,000,000,000
900001-Policy Contingency Fund	-	-	-	-	-	1,500,000,000
900002-Emergency Contingency Fund	-	-	-	-	-	1,500,000,000
Other Codes		-				11,319,974,582
900008-Membership of The Ministries in the National Organization	-	-	-	-	-	250,000,000
900020- Re payment of Revenue	-	-	-	-	-	300,000,000
900024- Contingency Fund for land Purchase	-	-	-	-	-	3,000,000,000
900036 Contingency Fund for Protection of Strategic Projects	-	-	-	-	-	2,119,974,582
900050 Contingency fund for Operations and maintenance	-	-	-	-	-	300,000,000
900061- Justice and judicial reform program (attorney general office, minist	-	-	-	-	-	150,000,000
900074-Pension	-	-	-	-	-	100,000,000
900052-Elections fund	-	-	-	-	-	100,000,000
900080-Fund for New Salary Policy	-	-	-	-	-	5,000,000,000

Table36 : Development Budget FY 1400 by Ministry and Major Economic Code

Budgetary Units	Wages and salaries - 21	22 - Use of Goods and services	& Interest 23 Repayment of Loans	Subsidies, Grants, Social - 24 Exp	Acquisition of assets - 25	Total
Governance and Public Services Sector	-	2,623,986,279	-	-	9,176,288,043	11,800,274,322
10 Office of the Chief of Staff to the President	-	-				-
13 Office of Administrative Affairs of Presidency	-	107,913,958			4,340,712,762	4,448,626,720
21 Ministry of State and Parliamentart Affairs	-	22,000,000			-	22,000,000
23 Ministry of Foreign Affairs	-	192,130,857			908,225,495	1,100,356,352
62 Independent Administrative Reform and Civil Service Commission	-	1,035,000,000			1,000,000	1,036,000,000
11 National Assembly Meshanro Jirga	-	-			-	-
12 National Assembly Wolesi Jirga	-	17,142,857			12,857,143	30,000,000
59 Independent Directorate of Local Governance	-	1,217,007,356			3,831,992,644	5,049,000,000
72 Independent Election Commission	-	388,850			45,500,000	45,888,850
71 Independent Electoral Complaints Commission	-	-			-	-
85 Independent Commission for Overseeing the Implementation of Cc	-	-			-	-
50 Ministry of Justice	-	32,402,400			36,000,000	68,402,400
56 State Ministry of Peace	-	-			-	-
National Defense and Security Sector	-	14,200,000	-	-	515,800,000	530,000,000
17 Office of National Security Council	-	-			-	-
64 General Directorate of National Security	-	-			235,000,000	235,000,000
15 President's Protective Service	-	-			260,000,000	260,000,000
22 Ministry of Defence	-	14,200,000			20,800,000	35,000,000
Public Order and Safety Sector	-	355,324,822	-	-	305,894,294	661,219,116
26 Ministry of Interior	-	249,864,822			281,078,172	530,942,994
51 Attorney General	-	30,000,000			-	30,000,000
14 Supreme Court	-	-			11,613,012	11,613,012
68 Afghanistan National Disaster Management Authority	-	75,460,000			7,700,000	83,160,000
86 Afghanistan Independent Human Rights Commission	-	-			5,503,110	5,503,110

Budgetary Units	Wages and salaries - 21	22 - Use of Goods and services	& Interest 23 Repayment of Loans	Subsidies, Grants, Social - 24 Exp	Acquisition of assets - 25	Total
Agriculture and Economic Affairs Sector	-	16,680,566,119	-	-	6,752,984,554	23,433,550,673
35 Ministry of Economy	-	304,000,000			-	304,000,000
39 Ministry of Agriculture Irrigation and Live Stock	-	8,895,475,225		3,425,561,683	12,321,036,908	
25 Ministry of Industry and Commerce	-	437,311,688		317,688,312	755,000,000	
58 Afghanistan National Standard Authority	-	158,732,394		2,267,606	161,000,000	
20 Ministry of Finance	-	2,293,466,832		2,699,375,009	4,992,841,841	
66 Supreme Audit Office	-	200,886,222		49,992,702	250,878,924	
73 National Statistics and Information Office	-	4,044,193,757		258,099,243	4,302,293,000	
81 Micro Finance Investment support facility for afghanistan	-	346,500,000		-	346,500,000	
Health Sector	-	10,631,586,732	-	-	2,623,596,368	13,255,183,100
37 Ministry of Public Health	-	10,631,586,732		2,623,596,368	13,255,183,100	
Energy and Mining Sector	-	1,103,734,907	-	-	29,444,528,378	30,548,263,285
32 Ministry of Mines & Petroleum	-	888,642,202		419,194,798	1,307,837,000	
41 Ministry of Energy and Water	-	77,090,032		17,047,909,968	17,125,000,000	
83 Da Brishna Shirkat	-	82,002,673		11,977,423,612	12,059,426,285	
75 Afghanistan High Atomic Energy Commission	-	56,000,000		-	56,000,000	
53 Gas and Petroleum Independent Agency	-	-		-	-	
Transport and Communication Sector	-	13,083,512,784	-	-	19,251,987,216	32,335,500,000
34 Ministry of Communication and Information Technology	-	422,696,970		447,303,030	870,000,000	
42 Ministry of Public Work	-	6,550,954,066		12,069,045,934	18,620,000,000	
44 Civil Aviation Authority	-	5,895,117,268		1,759,882,732	7,655,000,000	
45 Ministry of Transport	-	64,545,450		135,454,550	200,000,000	
89 Afghanistan Railway Authority	-	150,199,030		4,840,300,970	4,990,500,000	
Housing and Community Amenities Sector	-	5,248,632,899	-	99,000,000	27,507,683,129	32,855,316,028
79 Kabul Municipalities	-	410,000,000		1,145,540,750	1,555,540,750	
84 Capital Region Independent Development Authority	-	-	99,000,000	1,721,000,000	1,820,000,000	
49 Ministry of Urban Development Affairs	-	1,164,335,031		4,784,640,247	5,948,975,278	
82 Water Supply and Canalization Corporation	-	57,028,125		1,127,971,875	1,185,000,000	
43 Ministry of Rural Rehabilitation and Development	-	3,617,269,743		18,728,530,257	22,345,800,000	

Budgetary Units	Wages and salaries - 21	22 - Use of Goods and services	& Interest 23 Repayment of Loans	Subsidies, Grants, Social - 24 Exp	Acquisition of assets - 25	Total
Education, Culture and Religion Sector	-	2,440,981,481	-	-	5,287,144,722	7,728,126,203
16 General Directorate of Radio Television of Afghanistan	-	-			555,000,000	555,000,000
24 Ministry of Haj and Religious Affairs	-	35,153,337			286,723,592	321,876,929
36 Ministry of Information and Culture	-	297,576,166			11,294,704	308,870,870
63 General Directorate of Physical Education	-	5,666,667			266,333,333	272,000,000
27 Ministry of Education	-	1,461,331,596			2,440,160,550	3,901,492,146
40 Technical Vocational Education and Training	-	92,304,220			120,183,142	212,487,362
28 Ministry of Higher Education	-	539,849,495			1,603,818,201	2,143,667,696
61 Afghanistan Academy of Sciences	-	9,100,000			3,631,200	12,731,200
52 National Examination authority	-	-			-	-
55 Access to Information Commission	-	-			-	-
Social and Environmental Protection Sector	-	3,888,582,200	-	-	729,291,812	4,617,874,012
60 Directorate of Environment	-	-			513,000,000	513,000,000
46 Ministry of Border and Tribal Affairs	-	30,000,000			10,000,000	40,000,000
29 Ministry of Refugees and Repatriates	-	532,770,688			127,229,312	660,000,000
38 Ministry of Women's Affairs	-	2,804,982,212			-	2,804,982,212
47 Ministry of Labor and Social Affairs	-	415,000,000			75,000,000	490,000,000
76 General Directorate of Kuchies	-	15,437,500			4,062,500	19,500,000
33 Ministry of Martyrs and the Disabled	-	90,391,800			-	90,391,800
Total Budgetary Units	-	56,071,108,224	-	99,000,000	101,595,198,516	157,765,306,740
Total Budgetary Units including Contingency Codes	-	56,071,108,224	-	99,000,000	101,595,198,516	161,635,306,740
Other Codes	-	-	-	-	-	3,870,000,000

Note: The development budget figures by economic codes serve an informational purpose only

Table 37 :Consolidated Budget FY 1400 by Ministry and Major Economic Codes

Budgetary Units	Wages and salaries - 21	Use of Goods and services - 22	& Interest 23 Repayment of Loans	Subsidies, Grants, Social Exp - 24	Acquisition of assets - 25	Total
Governance and Public Services Sector	13,172,853,237	10,176,053,445	-	-	10,165,128,043	33,514,034,726
10 Office of the Chief of Staff to the President	496,000,000	515,000,000	-	-	80,000,000	1,091,000,000
13 Office of Administrative Affairs of Presidency	2,806,000,000	1,158,936,287	-	-	4,619,712,762	8,584,649,049
21 Ministry of State and Parliamentart Affairs	129,411,687	62,000,000	-	-	27,000,000	218,411,687
23 Ministry of Foreign Affairs	3,736,000,000	2,718,662,497	-	-	1,008,225,495	7,462,887,992
62 Independent Administrative Reform and Civil Service Commission	400,442,790	1,205,835,590	-	-	46,000,000	1,652,278,380
11 National Assembly Meshanro Jirga	438,253,160	142,742,701	-	-	10,200,000	591,195,861
12 National Assembly Wolesi Jirga	1,381,000,000	279,678,631	-	-	102,857,143	1,763,535,774
59 Independent Directorate of Local Governance	2,098,532,200	3,300,269,142	-	-	4,031,992,644	9,430,793,985
72 Independent Election Commission	267,000,000	133,755,077	-	-	105,500,000	506,255,077
71 Independent Electoral Complaints Commission	197,213,400	120,396,419	-	-	17,640,000	335,249,819
85 Independent Commission for Overseeing the Implementation of C	58,000,000	27,550,000	-	-	-	85,550,000
50 Ministry of Justice	760,000,000	251,221,394	-	-	56,000,000	1,067,221,394
56 State Ministry of Peace	405,000,000	260,005,708	-	-	60,000,000	725,005,708
National Defense and Security Sector	86,878,636,548	25,008,670,480	-	-	3,211,657,129	115,098,964,157
17 Office of National Security Council	2,176,452,799	452,000,607	-	-	30,030,000	2,658,483,406
64 General Directorate of National Security	15,644,239,129	4,405,827,725	-	-	620,714,387	20,670,781,241
15 President's Protective Service	2,010,000,000	355,696,164	-	-	508,000,000	2,873,696,164
22 Ministry of Defence	67,047,944,620	19,795,145,985	-	-	2,052,912,742	88,896,003,347
Public Order and Safety Sector	43,264,212,836	21,269,645,293	-	-	3,399,526,493	67,933,384,623
26 Ministry of Interior	36,572,709,099	20,251,907,718	-	-	2,902,710,371	59,727,327,188
51 Attorney General	2,770,703,737	423,730,433	-	-	64,000,000	3,258,434,170
14 Supreme Court	3,777,800,000	303,615,313	-	-	317,613,012	4,399,028,325
68 Afghanistan National Disaster Management Authority	97,000,000	237,021,907	-	-	109,700,000	443,721,907
86 Afghanistan Independent Human Rights Commission	46,000,000	53,369,922	-	-	5,503,110	104,873,032

Budgetary Units	Wages and salaries - 21	Use of Goods and services - 22	& Interest 23 Repayment of Loans	Subsidies, Grants, Social - 24 Exp	Acquisition of assets - 25	Total
Agriculture and Economic Affairs Sector	4,663,003,000	19,275,579,761	1,500,000,000	6,000,000,000	6,965,426,554	38,669,009,315
35 Ministry of Economy	217,590,000	396,507,159	-	-	4,000,000	618,097,159
39 Ministry of Agriculture Irrigation and Live Stock	1,179,637,000	9,075,234,730	-	-	3,428,011,683	13,682,883,413
25 Ministry of Industry and Commerce	387,973,000	853,872,911	-	-	329,835,312	1,571,681,223
58 Afghanistan National Standard Authority	67,750,000	215,732,394	-	-	4,809,606	288,292,000
20 Ministry of Finance	1,600,250,000	3,066,217,719	1,500,000,000	6,000,000,000	2,728,775,009	15,160,242,728
66 Supreme Audit Office	209,803,000	276,690,472	-	-	61,895,702	548,389,174
73 National Statistics and Information Office	1,000,000,000	5,044,824,377	-	-	408,099,243	6,452,923,619
81 Micro Finance Investment support facility for afghanistan	-	346,500,000	-	-	-	346,500,000
Health Sector	3,410,000,000	13,985,224,155	-	-	2,633,596,368	20,028,820,523
37 Ministry of Public Health	3,410,000,000	13,985,224,155	-	-	2,633,596,368	20,028,820,523
Energy and Mining Sector	1,099,500,000	1,515,889,132	-	-	29,490,944,328	32,106,333,460
32 Ministry of Mines & Petroleum	460,000,000	1,035,247,668	-	-	424,194,798	1,919,442,466
41 Ministry of Energy and Water	588,000,000	324,373,551	-	-	17,054,869,968	17,967,243,519
83 Da Brishna Shirkat	-	82,002,673	-	-	11,977,423,612	12,059,426,285
75 Afghanistan High Atomic Energy Commission	51,500,000	74,265,240	-	-	34,455,950	160,221,190
Transport and Communication Sector	1,341,905,360	13,926,895,784	-	-	19,286,987,216	34,555,788,360
34 Ministry of Communication and Information Technology	235,000,000	541,913,119	-	-	462,303,030	1,239,216,149
42 Ministry of Public Work	490,000,000	7,016,000,408	-	-	12,069,045,934	19,575,046,342
44 Civil Aviation Authority	337,000,000	6,009,703,575	-	-	1,759,882,732	8,106,586,307
45 Ministry of Transport	204,000,000	159,766,603	-	-	150,454,550	514,221,153
89 Afghanistan Railway Authority	75,905,360	199,512,079	-	-	4,845,300,970	5,120,718,409
Housing and Community Amenities Sector	1,286,805,800	5,597,160,162	-	99,000,000	27,602,615,797	34,585,581,759
79 Kabul Municipalities	-	410,000,000	-	-	1,145,540,750	1,555,540,750
84 Capital Region Independent Development Authority	40,000,000	36,681,400	-	99,000,000	1,725,826,500	1,901,507,900
49 Ministry of Urban Development Affairs	908,000,000	1,332,624,047	-	-	4,814,846,415	7,055,470,462
82 Water Supply and Canalization Corporation	-	57,028,125	-	-	1,127,971,875	1,185,000,000
43 Ministry of Rural Rehabilitation and Development	338,805,800	3,760,826,590	-	-	18,788,430,257	22,888,062,647

Budgetary Units	Wages and salaries - 21	Use of Goods and services - 22	& Interest 23 Repayment of Loans	Subsides, Grants, Social Exp - 24	Acquisition of assets - 25	Total
Education, Culture and Religion Sector	41,653,836,739	9,691,291,140	-	-	5,445,035,099	56,790,162,978
16 General Directorate of Radio Television of Afghanistan	335,323,457	369,099,680	-	-	575,000,000	1,279,423,137
24 Ministry of Haj and Religious Affairs	1,519,740,000	917,473,085	-	-	306,723,592	2,743,936,677
36 Ministry of Information and Culture	443,975,000	488,673,469	-	-	21,294,704	953,943,173
63 General Directorate of Physical Education	90,314,000	228,916,667	-	-	269,333,333	588,564,000
27 Ministry of Education	32,526,498,382	4,329,383,887	-	-	2,440,160,550	39,296,042,818
40 Technical Vocational Education and Training	1,400,140,452	586,304,220	-	-	170,183,142	2,156,627,814
28 Ministry of Higher Education	4,911,729,640	2,567,921,614	-	-	1,613,708,578	9,093,359,832
61 Afghanistan Academy of Sciences	255,895,000	75,518,517	-	-	12,631,200	344,044,717
52 National Examination authority	130,000,000	80,000,000	-	-	1,000,000	211,000,000
55 Access to Information Commission	40,220,808	48,000,000	-	-	35,000,000	123,220,808
Social and Environmental Protection Sector	2,079,000,000	5,167,371,607	-	13,500,000,000	823,291,812	21,569,663,419
60 Directorate of Environment	188,000,000	110,032,403	-	-	532,000,000	830,032,403
46 Ministry of Border and Tribal Affairs	266,000,000	330,792,117	-	-	26,000,000	622,792,117
29 Ministry of Refugees and Repatriates	300,000,000	663,997,589	-	-	137,229,312	1,101,226,901
38 Ministry of Women's Affairs	177,000,000	2,879,190,435	-	-	9,000,000	3,065,190,435
47 Ministry of Labor and Social Affairs	903,000,000	867,307,222	-	-	80,000,000	1,850,307,222
76 General Directorate of Kuchies	96,000,000	83,095,904	-	-	9,062,500	188,158,404
33 Ministry of Martyrs and the Disabled	149,000,000	232,955,936	-	13,500,000,000	30,000,000	13,911,955,936
Total Budgetary Units	198,849,753,520	125,613,780,960	1,500,000,000	19,599,000,000	109,024,208,839	454,851,743,319
Total Budgetary Units including Coningency Codes	198,849,753,520	125,613,780,960	1,500,000,000	19,599,000,000	109,024,208,839	473,041,717,901

Note: The Consolidated budget figures by economic codes serve an informational purpose only

Table 38: Tashkeel FY 1400 by Ministry and Major Economic Codes

Code	Sector Ministry	1400
	Governance and Public Services Sector	26,677
10	Office of the Chief of Staff to the President	570
13	Office of Administrative Affairs of Presidency	6,585
21	Ministry of State and Parliamentart Affairs	417
23	Ministry of Foreign Affairs	1,371
62	Independent Administrative Reform and Civil Service Commission	965
11	National Assembly Meshanro Jirga	1,207
12	National Assembly Wolesi Jirga	3,605
59	Independent Directorate of Local Governance	7,659
72	Independent Election Commission	582
71	Independent Electoral Complaints Commission	410
85	Independent Commission for Overseeing the Implementation of Constitution	131
50	Ministry of Justice	2,528
56	State Ministry of Peace	647
	National Defense and Security Sector	295,413
17	Office of National Security Council	4,868
64	General Directorate of National Security	47,520
15	President's Protective Service	2,500
22	Ministry of Defence	240,525
	Public Order and Safety Sector	184,156
26	Ministry of Interior	167,335
51	Attorney General	7,996
14	Supreme Court	7,734
68	Afghanistan National Disaster Management Authority	433
86	Afghanistan Independent Human Rights Commission	658
	Agriculture and Economic Affairs Sector	24,678
35	Ministry of Economy	1,017
39	Ministry of Agriculture Irrigation and Live Stock	7,506
25	Ministry of Industry and Commerce	1,314
58	Afghanistan National Standard Authority	300
20	Ministry of Finance	9,888
66	Supreme Audit Office	633
73	National Statistics and Information Office	4,020
	Health Sector	18,665
37	Ministry of Public Health	18,665

Code	Sector Ministry	1400
	Energy and Mining Sector	6,028
32	Ministry of Mines & Petroleum	1,803
41	Ministry of Energy and Water	4,064
83	Da Brishna Shirkat	-
75	Afghanistan High Atomic Energy Commission	161
	Transport and Communication Sector	6,496
34	Ministry of Communication and Information Technology	1,106
42	Ministry of Public Work	2,640
44	Civil Aviation Authority	1,370
45	Ministry of Transport	1,019
89	Afghanistan Railway Authority	361
	Housing and Community Amenities Sector	7,301
79	Kabul Municipalities	-
84	Capital Region Independent Development Authority	156
49	Ministry of Urban Development Affairs	5,037
82	Water Supply and Canalization Corporation	-
43	Ministry of Rural Rehabilitation and Development	2,108
	Education, Culture and Religion Sector	305,111
16	General Directorate of Radio Television of Afghanistan	1,762
24	Ministry of Haj and Religious Affairs	10,386
36	Ministry of Information and Culture	2,202
63	General Directorate of Physical Education	554
27	Ministry of Education	265,366
40	Technical Vocational Education and Training	8502
28	Ministry of Higher Education	15,684
61	Afghanistan Academy of Sciences	383
55	Access to Information Commission	51
52	National Examination Authority	221
	Social and Environmental Protection Sector	11,967
60	Direktorate of Environment	850
46	Ministry of Border and Tribal Affairs	1,447
29	Ministry of Refugees and Repatriates	1,247
38	Ministry of Women's Affairs	875
47	Ministry of Labor and Social Affairs	6,530
76	General Directorate of Kuchies	380
33	Ministry of Martyrs and the Disabled	638
	Total Budgetary Units	886,492

Note: The number of Tashkeel is prepared following the information provided by the Administrative Reform and Civil Service Commission.

Table39 : Development Budget FY 1400 by Discretionary and Non Discretionary

Budgetary Units	Discretionary	Non-Discretionary	Total
Governance and Public Services Sector	6,180,543,567	5,619,730,755	11,800,274,322
10 Office of the Chief of Staff to the President	-	-	-
13 Office of Administrative Affairs of Presidency	4,342,895,965	105,730,755	4,448,626,720
21 Ministry of State and Parliamentart Affairs	22,000,000	-	22,000,000
23 Ministry of Foreign Affairs	950,356,352	150,000,000	1,100,356,352
62 Independent Administrative Reform and Civil Service Commission	36,000,000	1,000,000,000	1,036,000,000
11 National Assembly Meshanro Jirga	-	-	-
12 National Assembly Wolesi Jirga	30,000,000	-	30,000,000
59 Independent Directorate of Local Governance	685,000,000	4,364,000,000	5,049,000,000
72 Independent Election Commission	45,888,850	-	45,888,850
71 Independent Electoral Complaints Commission	-	-	-
85 Independent Commission for Overseeing the Implementation of Constitution	-	-	-
50 Ministry of Justice	68,402,400	-	68,402,400
56 State Ministry of Peace	-	-	-
National Defense and Security Sector	530,000,000	-	530,000,000
17 Office of National Security Council	-	-	-
64 General Directorate of National Security	235,000,000	-	235,000,000
15 President's Protective Service	260,000,000	-	260,000,000
22 Ministry of Defence	35,000,000	-	35,000,000
Public Order and Safety Sector	577,859,116	83,360,000	661,219,116
26 Ministry of Interior	530,742,994	200,000	530,942,994
51 Attorney General	30,000,000	-	30,000,000
14 Supreme Court	11,613,012	-	11,613,012
68 Afghanistan National Disaster Management Authority	-	83,160,000	83,160,000
86 Afghanistan Independent Human Rights Commission	5,503,110	-	5,503,110
Agriculture and Economic Affairs Sector	13,462,794,031	9,970,756,642	23,433,550,673
35 Ministry of Economy	124,000,000	180,000,000	304,000,000
39 Ministry of Agriculture Irrigation and Live Stock	6,155,934,559	6,165,102,349	12,321,036,908
25 Ministry of Industry and Commerce	755,000,000	-	755,000,000
58 Afghanistan National Standard Authority	161,000,000	-	161,000,000
20 Ministry of Finance	4,041,625,548	951,216,293	4,992,841,841
66 Supreme Audit Office	75,940,924	174,938,000	250,878,924
73 National Statistics and Information Office	2,149,293,000	2,153,000,000	4,302,293,000
81 Micro Finance Investment support facility for afghanistan	-	346,500,000	346,500,000
Health Sector	4,375,183,100	8,880,000,000	13,255,183,100
37 Ministry of Public Health	4,375,183,100	8,880,000,000	13,255,183,100
Energy and Mining Sector	15,387,483,285	15,160,780,000	30,548,263,285
32 Ministry of Mines & Petroleum	1,057,837,000	250,000,000	1,307,837,000
41 Ministry of Energy and Water	12,620,000,000	4,505,000,000	17,125,000,000
83 Da Brishna Shirkat	1,653,646,285	10,405,780,000	12,059,426,285
75 Afghanistan High Atomic Energy Commission	56,000,000	-	56,000,000
Transport and Communication Sector	23,535,000,000	8,800,500,000	32,335,500,000
34 Ministry of Communication and Information Technology	790,000,000	80,000,000	870,000,000
42 Ministry of Public Work	10,050,000,000	8,570,000,000	18,620,000,000
44 Civil Aviation Authority	7,605,000,000	50,000,000	7,655,000,000
45 Ministry of Transport	200,000,000	-	200,000,000
89 Afghanistan Railway Authority	4,890,000,000	100,500,000	4,990,500,000
Housing and Community Amenities Sector	14,274,826,578	18,580,489,450	32,855,316,028
79 Kabul Municipalities	590,000,000	965,540,750	1,555,540,750
84 Capital Region Independent Development Authority	1,820,000,000	-	1,820,000,000
49 Ministry of Urban Development Affairs	5,804,426,578	144,548,700	5,948,975,278
82 Water Supply and Canalization Corporation	800,000,000	385,000,000	1,185,000,000
43 Ministry of Rural Rehabilitation and Development	5,260,400,000	17,085,400,000	22,345,800,000

Budgetary Units	Discretionary	Non-Discretionary	Total
Education, Culture and Religion Sector	5,604,507,695	2,123,618,508	7,728,126,203
16 General Directorate of Radio Television of Afghanistan	555,000,000	-	555,000,000
24 Ministry of Haj and Religious Affairs	321,776,929	100,000	321,876,929
36 Ministry of Information and Culture	308,370,870	500,000	308,870,870
63 General Directorate of Physical Education	272,000,000	-	272,000,000
27 Ministry of Education	2,617,966,298	1,283,525,848	3,901,492,146
40 Technical Vocational Education and Training	112,487,362	100,000,000	212,487,362
28 Ministry of Higher Education	1,404,275,036	739,392,660	2,143,667,696
61 Afghanistan Academy of Sciences	12,631,200	100,000	12,731,200
52 National Examination authority	-	-	-
55 Access to Information Commission	-	-	-
Social and Environmental Protection Sector	1,740,090,305	2,877,783,707	4,617,874,012
60 Directorate of Environment	513,000,000	-	513,000,000
46 Ministry of Border and Tribal Affairs	40,000,000	-	40,000,000
29 Ministry of Refugees and Repatriates	600,000,000	60,000,000	660,000,000
38 Ministry of Women's Affairs	77,198,505	2,727,783,707	2,804,982,212
47 Ministry of Labor and Social Affairs	400,000,000	90,000,000	490,000,000
76 General Directorate of Kuchies	19,500,000	-	19,500,000
33 Ministry of Martyrs and the Disabled	90,391,800	-	90,391,800
Total Budgetary Units	85,668,287,677	72,097,019,062	157,765,306,740
Total Budgetary Units including Contingency and Other Codes	89,538,287,677	72,097,019,062	161,635,306,740
Other Codes	3,870,000,000		3,870,000,000

Table 40 : Development Budget FY 1400 by Ministry and Projects

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
Agriculture and Economic Affairs Sector						23,433,550,673
Ministry of Finance						4,992,841,841
AFG/200122	Custom Moderanization Phase-II and Consturction of domestic custom offices	1387				2,775,000,000
			Government of Afghanistan	Discretionary	Grant	2,775,000,000
AFG/200187	Expansion, improvement and monitoring of planning system and national budget execution (SBPS)	1389				184,000,000
			Government of Afghanistan	Discretionary	Grant	184,000,000
AFG/200237	Making budget and aid work (MBAW)	1391				120,000,000
			Government of Afghanistan	Discretionary	Grant	120,000,000
AFG/200264	Non-tax revenue project	1394				25,000,000
			Government of Afghanistan	Discretionary	Grant	25,000,000
AFG/200265	Taxation Academy	1394				16,900,000
			Government of Afghanistan	Discretionary	Grant	16,900,000
AFG/200276	Public Private Partnership Development Fund	1395				100,274,284
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	100,274,284
AFG/200281	Modernization of State Banks	1396				14,123,648
			International Development Assistance/World Bank	Non Discretionary	Grant	14,123,648

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/200282	Construction, Expansion and Acquisition of Fixed Asset for MoF	1396				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000
AFG/200283	Fiscal Performance Improvement Support Project	1397				440,802,098
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	440,802,098
AFG/200291	Air Corridor for balancing trade of Afghanistan	1397				345,000,000
			Government of Afghanistan	Discretionary	Grant	345,000,000
AFG/200292	Pension Reform & Social Protection Project	1397				25,725,548
			Government of Afghanistan	Discretionary	Grant	25,725,548
AFG/200299	Fiber optic installation in five musfiat (Treasuries)	1398				95,481,977
			Telecommunication Development Fund	Non Discretionary	Grant	95,481,977
AFG/200300	Increase investment opportunity and developing commercial agriculture	1398				13,102,894
			International Development Assistance/World Bank	Non Discretionary	Grant	13,102,894
AFG/200301	Electronic payment and MoF's Salaries integration	1399				110,022,000
			World Bank	Non Discretionary	Grant	110,022,000
AFG/200302	Electronic payment and DAB's Salaries integration	1399				100,409,392
			World Bank	Non Discretionary	Grant	100,409,392
AFG/200303	Passport issuance and valuable documents	1399				500,000,000
			Government of Afghanistan	Discretionary	Grant	500,000,000
AFG/200304	Afghanistan financial system development	1399				77,000,000
			World Bank	Non Discretionary	Grant	77,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400	
Ministry of Commerce and Industry						755,000,000	
AFG/250080	Business Environment Support	1388				14,000,000	
			Government of Afghanistan	Discretionary	Grant	14,000,000	
AFG/250084	Provincial Development	1388				126,000,000	
			Government of Afghanistan	Discretionary	Grant	126,000,000	
AFG/250155	International Trade	1395				245,000,000	
			Government of Afghanistan	Discretionary	Grant	245,000,000	
AFG/250157	Supporting Industrial Parks	1395				250,000,000	
			Government of Afghanistan	Discretionary	Grant	250,000,000	
AFG/250163	Supporting carpet export (providing 6 percent subsidy)	1399				120,000,000	
			Government of Afghanistan	Discretionary	Grant	120,000,000	
Ministry of Economy						304,000,000	
AFG/350036	National and International Consultants Recruitment & Technical Assistance	1386				80,000,000	
			Government of Afghanistan	Discretionary	Grant	80,000,000	
AFG/350037	Construction of Economy Directorate Offices in Provinces	1386				24,000,000	
			Government of Afghanistan	Discretionary	Grant	24,000,000	
AFG/350074	Managing small border projects with high social impact	1396				68,000,000	
			India	Non Discretionary	Grant	68,000,000	
AFG/350075	Employment Program (EZ-KAR)	1397		ARTF-IDA	Non Discretionary	Grant	112,000,000
						112,000,000	

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/350077	Empowering the main duties of the Ministry of Economy (planning and evaluation, economic analysis, sustainable development goals, transparency and accountability of NGOs)	1397				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
Ministry of Agriculture, Irrigation and Livestock						12,321,036,908
AFG/390244	construction and equipping agricultures' offices in districts and provinces	1383				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
AFG/390258	provision and distribution of Improved Seeds and Fertilizer	1384				700,000,000
			Government of Afghanistan	Discretionary	Grant	700,000,000
AFG/390323	National program of livestock development and animal health	1384				280,000,000
			Government of Afghanistan	Discretionary	Grant	280,000,000
AFG/390331	Construction, Development & Surveillance of Research, Extension & Productions' farms	1385				170,000,000
			Government of Afghanistan	Discretionary	Grant	170,000,000
AFG/390356	National Horticulture & Livestock Program(NHLP)	1385				921,242,524
			Government of Afghanistan	Discretionary	Grant	723,830,524
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	197,412,000
AFG/390357	Fighting plant pest and diseases	1385				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/390505	Agricultural predictions, meteorology, empowering information technology systems and agricultural statistics	1388				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000
AFG/390594	Nangarhar irrigation canals infrastructure rehabilitation program	1389				54,060,000
			Asian Development Bank	Non Discretionary	Grant	54,060,000
AFG/390604	Expanding saffron and cotton cultivation	1390				170,000,000
			Government of Afghanistan	Discretionary	Grant	170,000,000
AFG/390624	Construction of Strategic wheat Reserve	1391				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
AFG/390654	National program of natural resource management with community engagement	1390				400,000,000
			Government of Afghanistan	Discretionary	Grant	400,000,000
AFG/390711	Community, Livestock Agriculture Program (CLAP)	1392				860,201,929
			International Fund for Agriculture Development	Non Discretionary	Grant	860,201,929
AFG/390741	Establishing kitchen gardens and food security	1394				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000
AFG/390742	Kabul Green Belt	1394				125,000,000
			Government of Afghanistan	Discretionary	Grant	125,000,000
AFG/390747	National Priority Program	1394				700,000,000
			International Fund for Agriculture Development	Non Discretionary	Grant	700,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/390749	Construction of modernized cold storages' complex	1395				840,000,000
			Government of Afghanistan	Discretionary	Grant	840,000,000
AFG/390754	Amo river offshore project	1396				487,700,008
			Asian Development Bank	Non Discretionary	Grant	487,700,008
AFG/390758	Water Resource Development Investment Program	1396				327,417,999
			Asian Development Bank	Non Discretionary	Grant	327,417,999
AFG/390763	Feasibility study of strategic projects	1397				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
AFG/390765	Development of investment and marketing of agricultural products	1397				40,000,000
			Government of Afghanistan	Discretionary	Grant	40,000,000
AFG/390766	Construction of Household Qoria's in Paktia, Paktika and Khost Provinces	1397				130,000,000
			Government of Afghanistan	Discretionary	Grant	130,000,000
AFG/390767	Nomad's Development project(Agriculture)	1397				70,000,000
			Government of Afghanistan	Discretionary	Grant	70,000,000
AFG/390768	Horticulture Value Chain Development Project	1397				764,970,000
			Asian Development Bank	Non Discretionary	Grant	764,970,000
AFG/390770	Sustainable range-land management plan base on cumulative approach	1398				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
AFG/390771	Horticulture Development Program	1398				200,000,000
			Government of Afghanistan	Discretionary	Grant	200,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/390772	Supporting agriculture and marketing rural products' valuchain	1399				47,730,413
			Italy	Non Discretionary	Grant	47,730,413
AFG/390773	Expanding Arghandab water resources	1399				225,610,000
			Asian Development Bank	Non Discretionary	Grant	225,610,000
AFG/390774	Afghanistan Agricultural Products Management	1399				800,000,000
			Government of Afghanistan	Discretionary	Grant	800,000,000
AFG/390777	Emergency Agriculture and Food Security (EATS)	1399				2,500,000,000
			World Bank	Non Discretionary	Grant	2,500,000,000
AFG/390778	Wheat Transportation Project	1399				747,104,035
			Government of Afghanistan	Discretionary	Grant	747,104,035
AFG/390780	Farm water efficiency program	1399				80,000,000
			Government of Afghanistan	Discretionary	Grant	80,000,000
Afghanistan National Standard Authority						161,000,000
AFG/580048	Procurement project for construction material's laboratory equipment	1399				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/580049	Procurement of temperature laboratories and preparation & certification of high tonnage scales	1399				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/580050	Accrediting central laboratories	1399				1,000,000
			Government of Afghanistan	Discretionary	Grant	1,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/580051	Procurement of three experimental laboratories sets of construction materials for Farah, Neemroz and Kandahar provinces	1399				77,647,600
			Government of Afghanistan	Discretionary	Grant	77,647,600
AFG/580052	Procurement of Metrology laboratory for Kabul province	1399				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/580053	Procurement of laboratory equipment for high and low voltage power cables with different cross sections	1399				21,600,000
			Government of Afghanistan	Discretionary	Grant	21,600,000
AFG/580054	Establishing certification system for Kabul province	1399				20,752,400
			Government of Afghanistan	Discretionary	Grant	20,752,400
Supreme Audit Office						250,878,924
AFG/660010	External audit, capacity building, consultants and human resource support project	1386				71,438,000
			Government of Afghanistan	Discretionary	Grant	1,000,000
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	70,438,000
AFG/660014	Supporting the Budget and Finance Commission in the Public Accounts Unit	1387				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/660015	procurement of equipment	1389				121,440,924
			Government of Afghanistan	Discretionary	Grant	16,940,924
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	104,500,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/660022	Construction of complex for the Supreme Audit Office	1391				48,000,000
			Government of Afghanistan	Discretionary	Grant	48,000,000
National Statistics and Information Authority						
AFG/730008	Construction of Central Statistics Offices in Center and Provinces	1389				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
AFG/730014	Information system reform project for Afghanistan	1397				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000
AFG/730018	Technology equipment and Technical support	1398				153,000,000
			Telecommunication Development Fund	Non Discretionary	Grant	153,000,000
AFG/730020	Implementation of statistical surveys	1398				1,204,293,000
			Government of Afghanistan	Discretionary	Grant	1,204,293,000
AFG/730021	Distribution of electricinic tazkira (National Identity cards)	1398				2,730,000,000
			Government of Afghanistan	Discretionary	Grant	730,000,000
			Telecommunication Development Fund	Non Discretionary	Grant	2,000,000,000
AFG/730022	Salary payments via Mobile	1396				85,000,000
			Government of Afghanistan	Discretionary	Grant	85,000,000
Microfinance Investment Support Facility for Afghanistan						
AFG/810001	Micro Finance Investment Support facility for Afghanistan (MISFA)	1382				346,500,000
			World Bank	Non Discretionary	Grant	346,500,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
Energy and Mining Sector						30,548,263,285
Ministry of Mines and Petroleum						1,307,837,000
AFG/320090	Construction of Building and its Equipping in Kabul and provinces	1385				165,660,000
			Government of Afghanistan	Discretionary	Grant	165,660,000
AFG/320112	Project Support Unit	1389				22,000,000
			Government of Afghanistan	Discretionary	Grant	22,000,000
AFG/320118	Giological research and seisimic surveys	1390				61,177,000
			Government of Afghanistan	Discretionary	Grant	61,177,000
AFG/320124	Mes Ainak Project	1387				5,000,000
			Government of Afghanistan	Discretionary	Grant	5,000,000
AFG/320125	Feasibilty Study for TAPI project	1390				7,000,000
			Government of Afghanistan	Discretionary	Grant	7,000,000
AFG/320144	petrolium development project	1392				154,000,000
			Government of Afghanistan	Discretionary	Grant	154,000,000
AFG/320149	Installation of new 94 Km pipe line from Shabergan to mazair- sharif	1393				480,000,000
			Government of Afghanistan	Discretionary	Grant	480,000,000
AFG/320153	Extraction of two gas wells in Yatem Taq area of Jawzjan province	1396				32,000,000
			Government of Afghanistan	Discretionary	Grant	32,000,000
AFG/320156	Afganistan Gas Project	1398				250,000,000
			International Development Assistance/World Bank	Non Discretionary	Grant	250,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/320157	Digging five wells in yateem Taq region of Jawzjan province	1399				131,000,000
			Government of Afghanistan	Discretionary	Grant	131,000,000
Ministry of Energy and water						17,125,000,000
AFG/410066	Kamal Khan Irrigation and Lashkari Flood Control Project (Bankable)	1382				770,000,000
			Government of Afghanistan	Discretionary	Grant	770,000,000
AFG/410074	Restoration and Development project of irrigation system in Afghanistan	1383				770,000,000
			Government of Afghanistan	Discretionary	Grant	269,500,000
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	500,500,000
AFG/410133	Design and Construction project of Irrigation and electricity dam Of Bakhshabab Farha Province	1384				911,750,000
			Government of Afghanistan	Discretionary	Grant	911,750,000
AFG/410213	Construction Of Shahtoot Dam of Kabul Province	1385				53,900,000
			Government of Afghanistan	Discretionary	Grant	53,900,000
AFG/410254	Design and construction of water and electricity dame in machalgho of paktiya province	1386				11,550,000
			Government of Afghanistan	Discretionary	Grant	11,550,000
AFG/410257	offshores gabion fences	1386				500,500,000
			Government of Afghanistan	Discretionary	Grant	500,500,000
AFG/410285	Supervision and Construction of Power and Irrigation Dam of Shah wa Aros in Shakardara District (Capacity: 1,500 Hectares & 1.2 Mega Watt)	1386				369,600,000
			Government of Afghanistan	Discretionary	Grant	369,600,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/410391	Water Resource Development Investment Program	1388				154,000,000
			Asian Development Bank	Non Discretionary	Grant	154,000,000
AFG/410399	Design and Construction of Almar Water Dam in Faryab Province	1389				77,000,000
			Government of Afghanistan	Discretionary	Grant	77,000,000
AFG/410400	Design and Construction of Pashdan Power Generation and Irrigation Dam of Herat Province	1389				1,925,000,000
			Government of Afghanistan	Discretionary	Grant	1,925,000,000
AFG/410412	Managing, Implementing and maintaining irrigation dams and electricity transmission distribution and generation projects	1389				97,000,000
			Government of Afghanistan	Discretionary	Grant	97,000,000
AFG/410469	Design and Construction of hydropower system in Ghor(Pozalach)	1391				33,000,000
			Government of Afghanistan	Discretionary	Grant	33,000,000
AFG/410654	Rehabilation of canals in Shaharwan and Archi of Kunduz and Takhar province	1393				2,156,000,000
			Asian Development Bank	Non Discretionary	Grant	2,156,000,000
AFG/410667	rehabilitation of doors of polikhumi's first electricity dam in baghlan province	1394				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/410748	Survey, Design and Construction of Dahna-e- Dara Water Dams and Khan Abad dowom	1395				577,500,000
			Government of Afghanistan	Discretionary	Grant	577,500,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/410753	Design and construction project of kaama irrigation and electricity dam of kaama district of nangarhar province	1395				38,500,000
			Government of Afghanistan	Discretionary	Grant	38,500,000
AFG/410768	Darya-e-Amu Zone offshore project	1395				1,070,300,000
			Asian Development Bank	Non Discretionary	Grant	1,070,300,000
AFG/410772	water resource management and development in Helmand Waadi (helmand Valley)	1395				192,500,000
			Government of Afghanistan	Discretionary	Grant	192,500,000
AFG/410776	Prepration of Mazar-e-Sharif Gas -to-Power Project	1396				500,000
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	500,000
AFG/410780	Feasibility studies and design of five offshore water dams across the country (including Kelagai Dam)	1397				769,500,000
			Government of Afghanistan	Discretionary	Grant	769,500,000
AFG/410781	rejuvenating river from Kaj dara of Keshn Abaad to faj village of andarab district	1397				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/410782	Dams' Project in provinces	1398				539,000,000
			Government of Afghanistan	Discretionary	Grant	539,000,000
AFG/410783	Farah province water management	1398				192,500,000
			Government of Afghanistan	Discretionary	Grant	192,500,000
AFG/410784	Shahtoot dam project tax payment	1399				123,200,000
			Government of Afghanistan	Discretionary	Grant	123,200,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/410785	Water Supply From Panjsher River To Kabul City	1399				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/410786	Kabul city ground water recharge	1399				38,500,000
			Government of Afghanistan	Discretionary	Grant	38,500,000
AFG/410787	Arghandab Water Resources Development Project	1399				616,000,000
			Asian Development Bank	Non Discretionary	Grant	616,000,000
AFG/410789	Feasibility, Design And Construction Of Small and Large Dams	1399				1,800,000,000
			Government of Afghanistan	Discretionary	Grant	1,800,000,000
AFG/410790	Irrigation And water reserves project	1399				300,000,000
			Government of Afghanistan	Discretionary	Grant	300,000,000
AFG/410791	Amu-Darya offshore project additional fund	1399				7,700,000
			Asian Development Bank	Non Discretionary	Grant	7,700,000
AFG/410792	prioritized projects of water resources	1399				3,000,000,000
			Government of Afghanistan	Discretionary	Grant	3,000,000,000
Afghanistan Atomic High Commission						56,000,000
AFG/750018	Establishing Chemicals' analyzing, nuclear and biological laboratory	1399				56,000,000
			Government of Afghanistan	Discretionary	Grant	56,000,000
Da Afghanistan Breshna Sherkat						12,059,426,285
AFG/830001	Power Distribution network in Baghlan and Kunduz	1390				1,540,000
			Asian Development Bank	Non Discretionary	Grant	1,540,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/830008	new 220 Kva substation of kabul south-West and expansion of Chemtala Substation	1390				1,540,000
			Asian Development Bank	Non Discretionary	Grant	1,540,000
AFG/830014	Gereshk Hydroelectric power plant and it's distribution network	1390				77,000,000
			Asian Development Bank	Non Discretionary	Grant	77,000,000
AFG/830021	Electricity cable Transmission and distribution from South to North and breshna sherkat capacity Building in commerce, finance & admin, and operations (PTEC)	1390				1,155,000,000
			US Agency for International Development (USAID)	Non Discretionary	Grant	1,155,000,000
AFG/830026	500 KV electricity cable transmission from Aqina to Andkhoy and Shiberghan; and distribution networks in Gardez, Khost, and Zadran area	1393				462,000,000
			Asian Development Bank	Non Discretionary	Grant	462,000,000
AFG/830027	Rehabilitation of Naghlo Hydropower Dam	1392				308,000,000
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	308,000,000
AFG/830032	500 Kva Sub Station of Dasht-e-Alwan of pul khumri city and 500 Kva electricity cable transfer till Arghandab substation	1393				1,540,000,000
			Asian Development Bank	Non Discretionary	Grant	1,540,000,000
AFG/830035	Power extension and Distribution Network for KhakJabar District of Kabul, Koh-e-Safi District of Parwan, Chahar Dara, Arche, and Aqtash districts of Kunduz	1394				90,000,000
			Government of Afghanistan	Discretionary	Grant	90,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/830036	500 Kva cable-transmission extension from dasht alwan, 500 Kva cable-transmission extension from dasht alwan of pul khumri city, 220 Kva cable-transmission extension from sheberghan till andkhoey	1395				1,386,000,000
			Asian Development Bank	Non Discretionary	Grant	1,386,000,000
AFG/830037	Construction of four sub-stations with distribution network in Herat	1395				462,000,000
			World Bank	Non Discretionary	Grant	462,000,000
AFG/830040	Power transmission project from Doshi to Bamyan and its network to supply electricity to central areas	1395				1,540,000,000
			Asian Development Bank	Non Discretionary	Grant	1,540,000,000
AFG/830041	500 Kva electricity cable transmission project from Central Asia to South Asia (CASA 1000)	1395				1,540,000,000
			World Bank	Non Discretionary	Grant	1,540,000,000
AFG/830043	Extension of 220 kV double circuit cable transmission from Arghandi substation to Jalalabad and 220 kV cable transmission from Jalalabad to Kunar, including substations and distribution networks	1396				616,000,000
			Asian Development Bank	Non Discretionary	Grant	616,000,000
AFG/830045	Reconstruction of darunta power dam turbine	1396				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
AFG/830051	Power supply project of 21 villages of Badghis province	1396				37,000,000
			Government of Afghanistan	Discretionary	Grant	37,000,000
AFG/830052	220 kV cable transmission from Ghazni to Paktika (Sharenah Substation in Sharenah, Ghazni Substation development, cable transmission from Jalalabad to Kunar and Substation in Kunar	1398				770,000,000
			Asian Development Bank	Non Discretionary	Grant	770,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/830053	Tax payment of bamyan 20 mega watt Solar Project	1398				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000
AFG/830054	Rehabilitation -design- Construction, Completion of Micro Hydroelectric stations in Charkh district of Logar province and Panjshir Province	1399				127,050,000
			Government of Afghanistan	Discretionary	Grant	127,050,000
AFG/830055	Badghis province power supply from Turkmenistan, including sub-station and electricity distribution network	1399				5,400,000
			Government of Afghanistan	Discretionary	Grant	5,400,000
AFG/830056	Feasibility Study, Design and Construction of Manogai Micro hydropower in Kunar Province	1399				53,566,980
			Government of Afghanistan	Discretionary	Grant	53,566,980
AFG/830057	Extension of power network to provinces	1399				30,800,000
			Government of Afghanistan	Discretionary	Grant	30800000
AFG/830058	Sheen Dand District 5MW Project	1399				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/830059	Design And Construction of Solar power project In Daykundi	1399				300,000,000
			Government of Afghanistan	Discretionary	Grant	300,000,000
AFG/830060	Repair and reconstruction of Chak Wardak micro hydropower dam and distribution network development	1399				277,607,950
			Government of Afghanistan	Discretionary	Grant	277,607,950

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/830061	Extension of Golbahar-Panjshir 110 kV cable transmission, including construction of Panjshir substation	1399				69,298,355
			Government of Afghanistan	Discretionary	Grant	69,298,355
AFG/830062	10MW solar power plant for Khost, Ghor and Paktika through Public Private Partnership	1399				313,923,000
			Government of Afghanistan	Discretionary	Grant	313,923,000
AFG/830050	qaysar and almar districts Electricity cable extension	1398				189,000,000
			Government of Afghanistan	Discretionary	Grant	189,000,000
AFG/830063	Transmission of 500 kV cable from Surkhan, Uzbekistan to dasht alwan	1399				546,700,000
			Asian Development Bank	Non Discretionary	Grant	546,700,000
Transport and Communication Sector						32,335,500,000
Ministry of Communication and Information Technology						870,000,000
AFG/340015	Development of IT in Afghanistan (E-Governance)	1382				30,000,000
			Telecommunication Development Fund	Non Discretionary	Grant	30,000,000
AFG/340103	Internet exchange center(NIXA)	1395				15,000,000
			Government of Afghanistan	Discretionary	Grant	15,000,000
AFG/340105	Changing afghanistan's information system into iCloud	1395				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000
AFG/340108	Digital CASA	1395				30,000,000
			International Development Assistance/World Bank	Non Discretionary	Grant	30,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/340112	Expansion and Modernization of Postal services	1396				600,000,000
			Government of Afghanistan	Discretionary	Grant	600,000,000
AFG/340116	Project Implementation Unit-Ministry Reforms	1396				45,000,000
			Government of Afghanistan	Discretionary	Grant	45,000,000
AFG/340118	ARCA	1397				80,000,000
			Government of Afghanistan	Discretionary	Grant	80,000,000
AFG/340122	Creation of a ground station for health and education sector	1398				20,000,000
			Telecommunication Development Fund	Non Discretionary	Grant	20,000,000
Ministry of Public Work						18,620,000,000
AFG/420022	AID 7803 - Construction of Bamian - Kabul Road (140) KM	1382				15,000,000
			Italy	Non Discretionary	Loan	15,000,000
AFG/420064	Construction of Dar-e-Souf to Yakawlang Road 180 Km	1384				1,500,000,000
			Asian Development Bank	Non Discretionary	Grant	1,500,000,000
AFG/420105	Construction of Qaissar-Balamurghab-LamanRoad(233 Km)	1384				2,263,291,353
			Asian Development Bank	Non Discretionary	Grant	2,200,000,000
			Government of Afghanistan	Discretionary	Grant	63,291,353
AFG/420106	National Rural Access Program (NRAP) (MoPW)	1383				3,703,695,386
			Government of Afghanistan	Discretionary	Grant	3,310,685,411
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	393,009,975

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/420117	Construction of Sheberghan Ring Roads	1384				17,006,070
			Government of Afghanistan	Discretionary	Grant	17,006,070
AFG/420120	Khwaja Ghor, Dashta Qala, Khwaja Bahawdin, Yeanqi Qala, Water well, Aye khanom border and Bahark Road (144 Km)	1385				355,000,000
			Government of Afghanistan	Discretionary	Grant	355,000,000
AFG/420121	Road from Chak to Daimeer dad (60 Km)	1385				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420164	Design and Construction of Faizabad - Eshkashem Road 150 Km	1387				1,234,974,017
			Asian Development Bank	Non Discretionary	Grant	1,234,974,017
AFG/420165	Construction of Jabul Saraj - Sorobi 101 Km	1387				1,000,000
			Asian Development Bank	Non Discretionary	Grant	1,000,000
AFG/420167	Design and Construction of Kabul City Ring Road 117Km	1387				250,000,000
			Islamic Development Bank	Non Discretionary	Grant	250,000,000
AFG/420182	Construction (Asphalt) of farah roads inside the city	1387				38,500,000
			Government of Afghanistan	Discretionary	Grant	38,500,000
AFG/420233	Construction of Mazar-e-Sharif ring road and reconstruction of road from Ferdousi park up to Kabul checkpoint	1389				81,810,950
			Government of Afghanistan	Discretionary	Grant	81,810,950
AFG/420242	Design and Construction of 60 Km Road from Herat to Chekhcheran and Chekhcharan Gardandewal	1389				617,127,362
			Government of Afghanistan	Discretionary	Grant	617,127,362

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/420253	Design and construction of 69 km road from Arghestan district to Maroof district	1392				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420308	Construction (Asphalt) of 10 Km Road in Nemroz City	1390				157,200,000
			Government of Afghanistan	Discretionary	Grant	157,200,000
AFG/420320	Labor Force Development program Unit in the Ministry of Public Works	1389				300,000,000
			Government of Afghanistan	Discretionary	Grant	300,000,000
AFG/420323	Construction (asphalt) of Taloqan Roads inside the city	1390				236,927,363
			Government of Afghanistan	Discretionary	Grant	236,927,363
AFG/420332	Second phase of Lata band - soroobi (24 km)	1391				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000
AFG/420333	Design and construction 90 km of Shorawak -speerboldak Road	1391				83,510,918
			Government of Afghanistan	Discretionary	Grant	83,510,918
AFG/420335	Construction (asphalt) of Kabul-Logar Road	1391				198,435,966
			Government of Afghanistan	Discretionary	Grant	198,435,966
AFG/420336	Design and Construction of Saripul-Sheberghan Road	1390				37,892,607
			Government of Afghanistan	Discretionary	Grant	37,892,607
AFG/420338	Construction of Pameerha Road	1391				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420341	Economic and technical Study of Yakawlang – Kandahar (550 km)	1391				1,000,000
			Asian Development Bank	Non Discretionary	Grant	1,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/420345	Construction of Road Dehrawud to Urzgan	1391				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420346	CONSTRuCTION second lane OF JALALABAD - SAPARI ROAD 106 KM	1392				1,000,000
			Asian Development Bank	Non Discretionary	Grant	1,000,000
AFG/420347	Construction Of Chah-e-Anjir - Greshk 33 Km	1392				70,491,806
			Asian Development Bank	Non Discretionary	Grant	70,491,806
AFG/420348	Construction Of Angoor Ada - Sharana 120 km	1392				101,000,000
			Asian Development Bank	Non Discretionary	Grant	1,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
AFG/420349	Construction of 30 KM DBST Road in from chashma shifa to sholgra district of balkh 30km	1392				10,996,370
			Government of Afghanistan	Discretionary	Grant	10,996,370
AFG/420352	Design, Construction, and asphalt of 5 km road from Nahreen Du Aab to Du Aabi of Khost of Baghlan province and Roads inside the city of pulikhumri	1391				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420354	Construction of road from Sayed Karam district to Tushnak of Laja Mangal district	1391				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420356	Design and Construction of 37KM Connective Road from Mohayudding Village to Chek to Ghaghatoor District	1391				500,000
			Government of Afghanistan	Discretionary	Grant	500,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/420357	Roads inside Jalalabad city and road from Behsud bridge to Kunar province connecting road in the direction of Abdul Khel village (23 km)	1391				113,105,877
			Government of Afghanistan	Discretionary	Grant	113,105,877
AFG/420358	Design and Construction Nari Barikot Road to Kamdish District,Construction of Road from Kolam District to Nuristan,and Construction of Roads of Nuristan city	1391				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420359	Design and Construction of Road from Urgon to Gyan district paktika	1391				1,969,850
			Government of Afghanistan	Discretionary	Grant	1,969,850
AFG/420360	Design and Construction of 28KM Road from Khushi to Mohmmad Agha District	1391				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420362	Design and Construction of Speen Boldak Road in Kandahar	1391				435,812,497
			Government of Afghanistan	Discretionary	Grant	435,812,497
AFG/420363	Design and Construction of Aibak City Roads	1391				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420365	Construction of Bridge on Helmand river and Road Construction from Neli to Qunaaq	1392				150,130,352
			Government of Afghanistan	Discretionary	Grant	150,130,352
AFG/420366	Design and Construction of road from Qarabagh to Jaghori	1391				200,000,000
			Government of Afghanistan	Discretionary	Grant	200,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/420367	Survey, Design, and Construction of Road from ring road to Dasht Archi District of Kunduz province	1391				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420368	Construction of Road from Herat -Cheghcheran, Chegcheran to Gardandewall (Herat to Chesht Sharif)	1391				808,987,009
			Italy	Non Discretionary	Grant	808,987,009
AFG/420371	20Km Road Construction in Safid Gholia district of Waras	1389				104,141,625
			Government of Afghanistan	Discretionary	Grant	104,141,625
AFG/420377	Connected road of Trans – Hendokosh (THRCP) Doshi Bamyan	1392				1,808,449,651
			World Bank	Non Discretionary	Grant	1,808,449,651
AFG/420381	Construction of Mazar Sharif City Roads (17 KM)	1392				300,142,100
			Government of Afghanistan	Discretionary	Grant	300,142,100
AFG/420385	Survey, Design and Construction Road from Kurtaz to NawAbad in Kapisa	1393				48,834,490
			Government of Afghanistan	Discretionary	Grant	48,834,490
AFG/420387	Costruction Of Charikar Intercity Roads	1392				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420388	Construction Of Badpukht & 4 KM of Laghman University Road	1392				218,479,071
			Government of Afghanistan	Discretionary	Grant	218,479,071
AFG/420441	Construction of Road in Maimana intercity	1393				5,903,333
			Government of Afghanistan	Discretionary	Grant	5,903,333
AFG/420443	Construction of road from Dar-e- Soof to Shbashak mine	1394				203,060,437
			Government of Afghanistan	Discretionary	Grant	203,060,437

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/420445	Kabul - jalalabad road maintenance	1393				10,000,000
			Asian Development Bank	Non Discretionary	Grant	10,000,000
AFG/420447	Construction of 20km road kapisa roads	1394				26,050,525
			Government of Afghanistan	Discretionary	Grant	26,050,525
AFG/420448	Construction Of Road From Bagram to Jabl e Saraj	1394				600,000,000
			Government of Afghanistan	Discretionary	Grant	600,000,000
AFG/420449	Asphalt Of Road From Pul e Hesar to Khawak Panjsher	1394				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420450	Asphalt Of Bud Khak Arza Road to Jaji Aryoub Dicitct	1394				16,566,027
			Government of Afghanistan	Discretionary	Grant	16,566,027
AFG/420451	Construction (asphalt) Of Road From Sher Khan Bander To Dasht e Arche District (21 KM	1394				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420528	National Laboratory equipment	1395				6,382,409
			Government of Afghanistan	Discretionary	Grant	6,382,409
AFG/420530	Initial economic and technical studies of Salang's new tunnel	1395				236,587,542
			Asian Development Bank	Non Discretionary	Grant	236,587,542
AFG/420531	establishing Road Management System	1395				38,500,000
			Asian Development Bank	Non Discretionary	Grant	38,500,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/420533	Construction of 2nd Lane of kabul - Maidan road from Company bridge to dash toop of Wardak province	1395				164,342,224
			Government of Afghanistan	Discretionary	Grant	164,342,224
AFG/420534	Repair and Reconstruction of Tirinkot road to Sha wali Kot Kandahar	1395				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/420538	sphalt of 11.7 km intecity roads and imam sahib district	1395				250,000,000
			Government of Afghanistan	Discretionary	Grant	250,000,000
AFG/420554	construction of road from Ahamd Khail up to Durran	1396				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420555	Road Constructionfrom Gardiz to Zarmat 42 Km(Asphalt)	1396				15,411,105
			Government of Afghanistan	Discretionary	Grant	15,411,105
AFG/420556	Construction Road of from Chaqhcheran 20Km Ghor Province	1396				98,436,143
			Government of Afghanistan	Discretionary	Grant	98,436,143
AFG/420557	Construction of Road from Gulran up to Robat Sanqi 10KM, Jaghati's road to Islam Qala	1396				50,500,000
			Government of Afghanistan	Discretionary	Grant	50,500,000
AFG/420558	Gardiz ring road construction, Ahmadabad to Majalgho and rohani baba to Gardiz	1396				2,321,120
			Government of Afghanistan	Discretionary	Grant	2,321,120

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/420559	Construction of 80 Meters motor way bridge on ali shir river(Haron khail) and construction of road from Khost to Qalandar and mosa khail and Khost intercity roads	1396				517,317
			Government of Afghanistan	Discretionary	Grant	517,317
AFG/420560	construction and reconstruction of road from dor baba upto ghani khail 23 Km Nangarhar province	1396				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420561	Construction of 14 km intercity road of saripul province	1396				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420562	Construction of road from Aqcha to mardian district 18Km	1396				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420564	Construction of 200 meter bridge in direction of Zaranj to Qank(Sarshila)	1396				121,963,962
			Government of Afghanistan	Discretionary	Grant	121,963,962
AFG/420565	Construction of Road from Logar Fuel Pump till Chel Dukhtaran with total length of 21 KM	1396				250,000,000
			Government of Afghanistan	Discretionary	Grant	250,000,000
AFG/420568	Road Maintenance including operations Force program	1397				365,463,179
			Government of Afghanistan	Discretionary	Grant	365,463,179
AFG/420569	Operation and Maintenance of Salang	1397				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/420570	Construction of a 300 meters bridge in Kandahar	1397				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420571	Ring road from Dogh-e- Abi to Madan Bridge in Karkar	1397				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420572	Road construction (Segment 1 and 2) from Naw Abad to Sankar Saray in Kama District	1397				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420573	Construction of road from Kunar to Nuristan (20 KM)	1398				109,081,987
			Government of Afghanistan	Discretionary	Grant	109,081,987
AFG/420574	Construction of 30 KM Road from Shahjoy to Arghandab	1398				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420575	Construction of 13 KM Road from Sultankot to Khawja Gogerdak in Jawzjan Province	1398				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420576	asphalt of 22 KM ring road from nader shah kot to ghulam khan border	1399				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420609	Laying 5cm asphalt from Khinjan to Banu district	1398				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/420611	Construction of Shohada Road in Badakhshan Province	1399				500,000
			Government of Afghanistan	Discretionary	Grant	500,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/420612	Construction of Janikhel road up to Chamkani Village (23km)	1399				230,000,000
			Government of Afghanistan	Discretionary	Grant	230,000,000
AFG/420613	Reconstruction of Gardiz to Dande Pathan Road	1399				170,000,000
			Government of Afghanistan	Discretionary	Grant	170,000,000
Civil Aviation Authority						7,655,000,000
AFG/440008	expanding maintenance of Hamed karzai international airport	1391				224,466,125
			Government of Afghanistan	Discretionary	Grant	224,466,125
AFG/440034	Rehabilitation of Regional Airports (Faizabad, Cheghcheran, Maimana and Qala-e-Now	1389				99,367,500
			Government of Afghanistan	Discretionary	Grant	99,367,500
AFG/440162	Construction of runway, terminal, parking, fire stations and other equipment of Khost, Paktika & Takhar Airport	1392				482,001,219
			Government of Afghanistan	Discretionary	Grant	482,001,219
AFG/440164	Rehablitation and expansion Terminal of Kandahar Airports	1393				234,488,014
			Government of Afghanistan	Discretionary	Grant	234,488,014
AFG/440174	Airports Security and maintenance (Kabul, Herat, Mazar Sharif, and Kandahar)	1392				1,322,108,328
			Government of Afghanistan	Discretionary	Grant	1,322,108,328
AFG/440209	Operation and maintenance of 35 MLAT stations, equipment to control airspace, flight check, aircraft guidance devices, and purchase of technical equipment	1393				1,348,660,750
			Government of Afghanistan	Discretionary	Grant	1,348,660,750

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/440210	Afghanistan's Airspace control System	1392				1,278,400,000
			Government of Afghanistan	Discretionary	Grant	1,278,400,000
AFG/440211	Reconstruction of Herat International Airport	1393				50,000,000
			Italy	Non Discretionary	Loan	50,000,000
AFG/440212	Operation and Maintainance of Salatelites(VSAT) for Airspace Control	1393				254,021,666
			Government of Afghanistan	Discretionary	Grant	254,021,666
AFG/440215	design and construction of new Airport in Nangarhar province at Drabge Dessert of Rodat District	1393				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
AFG/440222	Study, design and construction of the International Airport in Logar province	1395				57,380,398
			Government of Afghanistan	Discretionary	Grant	57,380,398
AFG/440223	Establishment of New Radar System	1395				1,470,746,000
			Government of Afghanistan	Discretionary	Grant	1,470,746,000
AFG/440224	Surrounded Wall of Mazar-e-Sharif Airport	1395				28,360,000
			Government of Afghanistan	Discretionary	Grant	28,360,000
AFG/440226	Construction of terminal, fire services, road 980 meters from the ramp to parking lot, runway and pools on both sides of the Nimroz & Farah airport ACAA.	1393				250,000,000
			Government of Afghanistan	Discretionary	Grant	250,000,000
AFG/440231	Construction of Dai-Kundi Airport	1398				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/440232	Jawzjan airport runway	1398				95,000,000
			Government of Afghanistan	Discretionary	Grant	95,000,000
AFG/440234	Purchasing firefighting equipment and vehicle for the country's Airports	1399				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
AFG/440235	Zabul airport runway	1399				60,000,000
			Government of Afghanistan	Discretionary	Grant	60,000,000
Ministry of Transport						200,000,000
AFG/450189	Establishment of 4 transportation terminals in entrance & exit points of the cities and implementation of public transport plan	1392				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
AFG/450190	computerization of Entrance doors in provinces	1392				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
Afghanistan Railway Authority						4,990,500,000
AFG/890001	Skill Building and Office Technical Support	1392				140,500,000
			Asian Development Bank	Non Discretionary	Grant	100,500,000
			Government of Afghanistan	Discretionary	Grant	40,000,000
AFG/890002	Technical Study and Consultancy Services	1396				204,388,720
			Government of Afghanistan	Discretionary	Grant	204,388,720
AFG/890003	Construction of road, purchase of equipment, and maintenance expenditures of aqena railway station border	1396				5,000,000
			Government of Afghanistan	Discretionary	Grant	5,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/890004	Tor Ghondi Railway Station's Building Construction Program	1396				5,000,000
			Government of Afghanistan	Discretionary	Grant	5,000,000
AFG/890005	Construction of railway from Speen Boldak - Kandahar	1396				100,000
			Government of Afghanistan	Discretionary	Grant	100,000
AFG/890006	construction of khawaf herat (4th phase)	1396				1,925,000,000
			Government of Afghanistan	Discretionary	Grant	1,925,000,000
AFG/890007	Detailed Design of Railway Line Building From Torkham - Jalalabad - Kabul	1396				100,000
			Government of Afghanistan	Discretionary	Grant	100,000
AFG/890008	Railway constrcution From Kunduz-Shiber Ghan- Mazar	1396				100,000
			Government of Afghanistan	Discretionary	Grant	100,000
AFG/890009	Railway construction From Torghondi Herat	1396				105,000,000
			Government of Afghanistan	Discretionary	Grant	105,000,000
AFG/890010	Railway construction From Aqina Andkhoy	1396				675,311,280
			Government of Afghanistan	Discretionary	Grant	675,311,280
AFG/890011	Railway construction From Andkhoy - Mazar-e-sharif	1396				5,000,000
			Government of Afghanistan	Discretionary	Grant	5,000,000
AFG/890012	Purchase of Equipment, utilization of machinery and O&M of Railway	1396				770,000,000
			Government of Afghanistan	Discretionary	Grant	770,000,000
AFG/890014	Construction of facilities for utilization, operation & maintenance	1396				115,500,000
			Government of Afghanistan	Discretionary	Grant	115,500,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/890015	Hairatan - Mazar-e-sharif railway O&M and utilization	1397				1,039,500,000
			Government of Afghanistan	Discretionary	Grant	1,039,500,000
Housing and Community Amenities Sector						32,855,316,028
Ministry of Rural Rehabilitation Development						22,345,800,000
AFG/430063	National Rural water supply, Hygiene and Sanitation Education Programme	1382				1,360,000,000
			Government of Afghanistan	Discretionary	Grant	1,360,000,000
AFG/430239	Afghanistan Institute of Rural Development(AIRD)	1385				80,000,000
			Government of Afghanistan	Discretionary	Grant	80,000,000
AFG/430375	Citizen Charter - MRRD	1395				16,417,200,000
			ARTF-IDA	Non Discretionary	Grant	3,234,000,000
			Germany	Non Discretionary	Grant	284,900,000
			Government of Afghanistan	Discretionary	Grant	510,000,000
			Saudi Development fund	Non Discretionary	Grant	539,000,000
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	6,860,450,000
			CASA ONE 1000	Non Discretionary	Grant	539,000,000
			International Development Assistance/World Bank	Non Discretionary	Grant	4,446,000,000
			Denmark	Non Discretionary	Grant	3,850,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/430447	Regional coordination Programs (RP)	1390				2,752,000,000
			Government of Afghanistan	Discretionary	Grant	2,700,000,000
			Government of Kazakhstan	Non Discretionary	Grant	2,000,000
			India	Non Discretionary	Grant	50,000,000
AFG/430477	Developing and Supporting Carpet waving industry and Creating employment opportunity for refugees	1395				25,000,000
			Government of Afghanistan	Discretionary	Grant	25,000,000
AFG/430483	Kariz Rehabilitation	1396				130,000,000
			Government of Afghanistan	Discretionary	Grant	130,000,000
AFG/430485	Large Water Supply network and Irrigation dam of Qala-e Naw in Badghis province	1397				400,000,000
			Government of Afghanistan	Discretionary	Grant	400,000,000
AFG/430486	Rural Energy Program	1397				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/430488	Nomads' (Koochies) Development Project	1397				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000
AFG/430489	International Fund for Agricultural Development for Afghanistan's Rural Development	1397				30,800,000
			International Fund for Agriculture Development	Non Discretionary	Grant	30,800,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/430490	Arghandab Water Resource Development project	1398				1,000,000,000
			Asian Development Bank	Non Discretionary	Grant	400,000,000
			International Fund for Agriculture Development	Non Discretionary	Grant	600,000,000
AFG/430491	WASH For an Inclusive and Sustainable Development of the Population of the Provinces of Herat, Farah, Ghor and Bamyan	1398				80,000,000
			Italy	Non Discretionary	Grant	80,000,000
AFG/430492	Promoting Integrated Bamboo Based Enterprise Development (PIBBED)	1399				30,800,000
			Government of Afghanistan	Discretionary	Grant	15,400,000
			SAARC Development Fund	Non Discretionary	Grant	15,400,000
Ministry of Urban Development and Land						5,351,975,278
AFG/490082	Strategic Development Plans of the cities	1384				97,172,278
			Government of Afghanistan	Discretionary	Grant	97,172,278
AFG/490126	Twenty Thousand Housing Unit in Deh Sabz District Kabul.	1384				414,000,000
			Government of Afghanistan	Discretionary	Grant	414,000,000
AFG/490188	Survey and Distribution of Residential Land for School Teachers Nationwide	1386				40,000,000
			Government of Afghanistan	Discretionary	Grant	40,000,000
AFG/490328	Afghanistan Stabilization Programme(ASP)	1390				576,000,000
			Government of Afghanistan	Discretionary	Grant	576,000,000
AFG/490429	Residential and industrial cities for carpet country wide	1395				206,000,000
			Government of Afghanistan	Discretionary	Grant	206,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/490436	Repair and reconstruction of Historical gadgets	1395				404,000,000
			Government of Afghanistan	Discretionary	Grant	404,000,000
AFG/490485	state and public building program	1395				2,482,254,300
			Government of Afghanistan	Discretionary	Grant	2,482,254,300
AFG/490486	National House Development Program	1395				80,000,000
			Government of Afghanistan	Discretionary	Grant	80,000,000
AFG/490512	China apartments administration project	1397				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/490518	Districts Adminstrative complex	1398				1,000,000,000
			Government of Afghanistan	Discretionary	Grant	1,000,000,000
AFG/490519	Construction of office, teaching and library building in Zabul University	1398				5,000,000
			Government of Afghanistan	Discretionary	Grant	5,000,000
AFG/490524	Internet services connection project of the Ministry of Urban Development and Land	1399				27,548,700
			Telecommunication Development Fund	Non Discretionary	Grant	27,548,700
Kabul Municipality						1,555,540,750
AFG/790005	Kabul urban transport efficiency improvement Project (KUTI)	1386				165,540,750
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	165,540,750
AFG/790007	Design, lighting and construction of urban roads	1387				470,000,000
			Government of Afghanistan	Discretionary	Grant	470,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/790087	Kabul Municipality development program	1391				500,000,000
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	500,000,000
AFG/790088	Road Construction from Karte Aryana to Kabul university through Gardane Sakhe	1393				5,000,000
			Government of Afghanistan	Discretionary	Grant	5,000,000
AFG/790098	Market enabling infrastructure and reforms of Kabul municipality (EZ kar)	1397				300,000,000
			ARTF-IDA	Non Discretionary	Grant	300,000,000
AFG/790101	50 Km Cobblestone Kabul city Roads project	1398				65,000,000
			Government of Afghanistan	Discretionary	Grant	65,000,000
AFG/790102	Construction and lighting of Khairkhana road	1398				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000
Afghanistan Urban Water Supply and Sewerage Corporation						1,185,000,000
AFG/820001	Supply of Drinking water for Farah Province	1390				159,000,000
			Government of Afghanistan	Discretionary	Grant	159,000,000
AFG/820003	Water Distribution Network Of Andkhoy and maimana city	1389				2,000,000
			Government of Afghanistan	Discretionary	Grant	2,000,000
AFG/820004	supplying Drinking Water in Samangan	1390				2,000,000
			Government of Afghanistan	Discretionary	Grant	2,000,000
AFG/820010	Drinking Water Network project in Pol-e-Alam city of Logar and Khost Province	1393				15,000,000
			Government of Afghanistan	Discretionary	Grant	15,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/820011	Drinking Water supply In Sheberghan,JozJan and Pul-e- Takhta Mazar-e-sharif	1392				365,000,000
			Government of Afghanistan	Discretionary	Grant	365,000,000
AFG/820018	Remaining projects Of 14 Towns Of Charekar , Qalat , Mehterlam , Ghazni , Gardez , Kanadahar and Jalalabad	1395				220,000,000
			Government of Afghanistan	Discretionary	Grant	220,000,000
AFG/820019	Feasibility Study And Design Of Sewerage In Jalalabad , mazar e Sharef , Herat & Review Of Kabul Sewerage System	1395				7,000,000
			Government of Afghanistan	Discretionary	Grant	7,000,000
AFG/820021	Devolepment Of Kabul city Water Supply Network, and Shahtoot Dam water supply system design	1395				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/820023	Construction of wastewater treatment plant at Kabul city	1397				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/820024	Preliminary and Environmental Studies, Technical Detailed Survey and Design of Water Supply and Construction Systems of Shah Arous Dam House	1398				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/820025	Water and Sanitation Project in Afghanistan	1400				385,000,000
			World Bank	Non Discretionary	Grant	385,000,000
Capital Region Development Authority						1,820,000,000
AFG/840001	Development of the new city of Kabul	1385				306,000,000
			Government of Afghanistan	Discretionary	Grant	306,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/840011	Development of economic zones	1395				113,000,000
			Government of Afghanistan	Discretionary	Grant	113,000,000
AFG/840015	Induslerial Park Of Mohammad Agha(Logar)	1395				99,000,000
			Government of Afghanistan	Discretionary	Grant	99,000,000
AFG/840016	Improvement of unplanned areas and development of public facilities	1395				62,000,000
			Government of Afghanistan	Discretionary	Grant	62,000,000
AFG/840017	Development of immigrant settlements in the capital zone	1395				120,000,000
			Government of Afghanistan	Discretionary	Grant	120,000,000
AFG/840019	Construction of Karokh refugees town in 13th district of kabul province	1395				80,000,000
			Government of Afghanistan	Discretionary	Grant	80,000,000
AFG/840022	Development of basic infrastructure of the capital zone	1396				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
AFG/840024	Construction of Kabul city connecting road at PD 11 and 17	1396				190,000,000
			Government of Afghanistan	Discretionary	Grant	190,000,000
AFG/840026	Construction of 50 KM city and districts stone crafted roads	1396				650,000,000
			Government of Afghanistan	Discretionary	Grant	650,000,000
AFG/840029	Establishment of 4 transportation terminals in entrance & exit points of the Kabul City	1397				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
Afghanistan Independent Land Authority						597,000,000
AFG/870011	Administration & distribution of property deeds	1395				80,000,000
			Government of Afghanistan	Discretionary	Grant	80,000,000
AFG/870016	Institutional Development Programme for Land Administration	1396				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000
AFG/870017	Afghanistan Land Administration System Project	1398				117,000,000
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	117,000,000
AFG/870018	Registration, markup, resuscitation and reasonable use of grazing lands	1398				200,000,000
			Government of Afghanistan	Discretionary	Grant	200,000,000
AFG/870600	Afghanistan land Authority infrastructure	1392				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
Governance and Public Services Sector						11,800,274,322
National Assembly Wolesi Jirga						30,000,000
AFG/120044	Equipment, Repair of ancient Museum, Technology equipment and construction of new parliament building	1395				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000
Administrative of the president						4,448,626,720
AFG/130170	National Procurement Office support	1394				105,730,755
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	105,730,755

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/130171	Special Economic zones Development	1394				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/130188	Program of Darul-Aman Administrative Complex	1396				1,000,000,000
			Government of Afghanistan	Discretionary	Grant	1,000,000,000
AFG/130206	Construction and reconstruction of water facilities	1399				357,000,000
			Government of Afghanistan	Discretionary	Grant	357,000,000
AFG/130207	Construction of public infrastructure	1399				250,000,000
			Government of Afghanistan	Discretionary	Grant	250,000,000
AFG/130208	Reconstruction and restoration of historical gadgets	1399				308,643,762
			Government of Afghanistan	Discretionary	Grant	308,643,762
AFG/130209	Construction and repairs of facilities and buildings of Arg complex	1399				700,000,000
			Government of Afghanistan	Discretionary	Grant	700,000,000
AFG/130210	Infrastructure and Development of Information Technology Complex of Arg	1399				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
AFG/130211	Constructions and repair of public buildings and facilities	1399				890,000,000
			Government of Afghanistan	Discretionary	Grant	890,000,000
AFG/130212	Construction and repair of clinics, hospitals and health facilities	1399				577,252,203
			Government of Afghanistan	Discretionary	Grant	577,252,203
AFG/130213	Public Private Partnership Development Fund	1399	0	0	0	50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/130214	Coordination and empowermnet of peace programs	1399				40,000,000
			Government of Afghanistan	Discretionary	Grant	40,000,000
State Ministry for Parliamentary Affairs						
AFG/210011	Public awareness and administration development	1397				22,000,000
			Government of Afghanistan	Discretionary	Grant	22,000,000
Ministry of Foreign Affairs						
AFG/230026	Purchase and Renovation of Embassies and Consulates	1383				250,000,000
			Government of Afghanistan	Discretionary	Grant	250,000,000
AFG/230033	Construction of Administrative Buildings and Archive for Ministry of Foreign Affairs	1384				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
AFG/230112	Incentive for afghan student studying abroad	1391				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
AFG/230116	Renovation of Afghanistan embassy in UK	1394				296,000,000
			Government of Afghanistan	Discretionary	Grant	296,000,000
AFG/230118	Distribution of Passport and National ID card in abroad	1395				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
AFG/230120	EZ-Kar Project for Ministry of Foreign Affairs	1398				150,000,000
			ARTF-IDA	Non Discretionary	Grant	150,000,000
AFG/230121	National Action Plan on UNSCR 1325 (MoFA)	1399				4,356,352
			Government of Afghanistan	Discretionary	Grant	4,356,352

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
Ministry of Justice						68,402,400
AFG/500140	Construction of judicial directorates of provinces	1391				15,000,000
			Government of Afghanistan	Discretionary	Grant	15,000,000
AFG/500151	Construction of Kindergarten, Masjid, Auditorium and workshop in Ministry of Justice	1393				21,000,000
			Government of Afghanistan	Discretionary	Grant	21,000,000
AFG/500155	Law drafting Project	1396				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000
AFG/500157	National Action Plan on UNSCR 1325 (MoJ)	1399				2,402,400
			Government of Afghanistan	Discretionary	Grant	2,402,400
Independent Directorate of Local Governance						5,049,000,000
AFG/590106	Afghanistan Municipality project	1393				685,000,000
			Government of Afghanistan	Discretionary	Grant	685,000,000
AFG/590210	Citizen Charter	1395				2,030,000,000
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	1,390,000,000
			International Development Assistance/World Bank	Non Discretionary	Grant	640,000,000
AFG/590213	EZ -KAR PROJECT	1397				1,270,000,000
			ARTF-IDA	Non Discretionary	Grant	1,270,000,000
AFG/590215	Cities Investment Program (CIP)	1398				1,064,000,000
			ARTF-IDA	Non Discretionary	Grant	1,064,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
Independent Administrative Reform and Civil Services Commission						1,036,000,000
AFG/620134	Construction of Building for IARCSC	1390				1,000,000
			Government of Afghanistan	Discretionary	Grant	1,000,000
AFG/620164	Human Resource Information Management System	1396				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/620165	Capacity Building Project -IARCSC	1396				15,000,000
			Government of Afghanistan	Discretionary	Grant	15,000,000
AFG/620167	TAGHIR project	1398				1,000,000,000
			International Development Assistance/World Bank	Non Discretionary	Grant	1,000,000,000
Independent Election Commission						45,888,850
AFG/720068	National Action Plan on UNSCR 1325 (IEC)	1399				388,850
			Government of Afghanistan	Discretionary	Grant	388,850
AFG/720069	Election Commission's Office Construction in Ghazni Province	1399				45,500,000
			Government of Afghanistan	Discretionary	Grant	45,500,000
National Defense Sector						530,000,000
President's Protective Service						260,000,000
AFG/150004	Procurement of security equipment and vehicles	1389				70,000,000
			Government of Afghanistan	Discretionary	Grant	70,000,000
AFG/150008	Construction of annex buildings and sustaining security sites	1390				40,000,000
			Government of Afghanistan	Discretionary	Grant	40,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/150017	cunstruction of bulding	1395				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
Ministry of defense						
AFG/220177	Complex construction of marble reserves, reserves of ammunition, logistics	1390				10,400,000
			Government of Afghanistan	Discretionary	Grant	10,400,000
AFG/220182	Construction of air force wings	1395				10,400,000
			Government of Afghanistan	Discretionary	Grant	10,400,000
AFG/220183	Developing infrastructure and system for Finance Department in MoD	1397				14,200,000
			Government of Afghanistan	Discretionary	Grant	14,200,000
National Directorate of Security						
AFG/640003	Construction and Renovation of National Security Office in Kabul and Provinces	1386				18,000,000
			Government of Afghanistan	Discretionary	Grant	18,000,000
AFG/640026	Construction of the Hospital Building	1396				217,000,000
			Government of Afghanistan	Discretionary	Grant	217,000,000
Health Sector						
Ministry of Public Health						
AFG/370068	National Immunization Programme	1380				200,000,000
			Global Alliance for Vaccination and Immunization	Non Discretionary	Grant	50,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
AFG/370188	Strengthening Forensic Sciences in Afghanistan	1384				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/370233	Establishment of Rehabilitation centers for drug addicts in provinces	1384				80,000,000
			International Narcotics and Law Enforcement Section (USA)	Non Discretionary	Grant	80,000,000
AFG/370383	Construction of Health Facilities (BHCs & CHCs) in Nooristan Province	1386				6,000,000
			Government of Afghanistan	Discretionary	Grant	6,000,000
AFG/370406	Construction of Waras District 30 bed Hospital in Bamyan.	1387				7,000,000
			Government of Afghanistan	Discretionary	Grant	7,000,000
AFG/370442	Establishment of Eye Care Mobile Clinics	1386				15,000,000
			Government of Afghanistan	Discretionary	Grant	15,000,000
AFG/370546	Disables Rehablitation	1389				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/370622	AID 9456 - Supporting national health programs in Kabul and Hirat.	1389				6,000,000
			Italy	Non Discretionary	Grant	6,000,000
AFG/370646	Intensive Care Unit (ICU)	1390				400,000,000
			Government of Afghanistan	Discretionary	Grant	400,000,000
AFG/370762	Development of measures to strengthen the health system and its interventions in improving the provision of health services	1390				70,000,000
			Government of Afghanistan	Discretionary	Grant	70,000,000
AFG/370766	Construction of provincial hospital in Ghazni	1392				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/370767	Construction of Parwan Provincial Hospital	1392				4,000,000
			Government of Afghanistan	Discretionary	Grant	4,000,000
AFG/370768	Construction of provincial hospital in Baghlan	1392				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000
AFG/370769	Operationalization of IV fluids Factory	1392				36,000,000
			Government of Afghanistan	Discretionary	Grant	36,000,000
AFG/370776	Construction of hospital in District of Lal-Sarjangal in Ghor Province	1393				160,000
			Government of Afghanistan	Discretionary	Grant	160,000
AFG/370811	Development projects for 11 North and west border provinces.	1392				30,000,000
			India	Non Discretionary	Grant	30,000,000
AFG/370833	Enhancing innovative strategies to meet the challenges of TB	1394				154,000,000
			Global Fund	Non Discretionary	Grant	154,000,000
AFG/370834	Health System Strengthening (Round 3)	1394				300,000,000
			Global Alliance for Vaccination and Immunization	Non Discretionary	Grant	300,000,000
AFG/370836	Construction of Jawzjan Provincial Hospital	1394				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/370837	Construction of 50 beds hospital of Seyagurd District of Parwan Province	1394				25,000,000
			Government of Afghanistan	Discretionary	Grant	25,000,000
AFG/370839	National program of cancer diagnosis	1394				182,000,000
			Government of Afghanistan	Discretionary	Grant	182,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/370840	Construction of Hospital at rodat debala and hesarak sherzad district of Nangerhar	1394				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/370866	Construction of District Hospital in Batikot, Basic Health Clinic in Khewa and Administrative building for Public health Directorate	1395				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/370867	Equipping and activating the national subspecialty hospital	1395				190,000,000
			Government of Afghanistan	Discretionary	Grant	190,000,000
AFG/370868	Construction of Provincial Clinics - 1396 till 1400.	1382				840,000,000
			Government of Afghanistan	Discretionary	Grant	840,000,000
AFG/370869	Construction of 100 bed Maternal Hospital in Samangan	1395				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/370874	Afghan Medial Council Strengthening Project	1396				40,000,000
			Government of Afghanistan	Discretionary	Grant	40,000,000
AFG/370877	Children and mothers mortality reduction in kabul and herat provinces	1396				10,000,000
			Italy	Non Discretionary	Grant	10,000,000
AFG/370878	Construction of Kunar hospital	1396				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/370879	Sehatmandi project	1393				5,863,000,000
			Global Financing Facility	Non Discretionary	Grant	200,000,000
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	5,163,000,000
			International Development Assistance/World Bank	Non Discretionary	Grant	500,000,000
AFG/370880	Construction of 400-beds infectious diseases in Kabul	1397				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/370881	Strengthening healthcare services accreditation	1397				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/370883	Strengthening Council of Nurses and midwives of Afghanistan	1397				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/370885	Construction of emergency and traumatology hospital in Herat province	1397				175,000,000
			Government of Afghanistan	Discretionary	Grant	175,000,000
AFG/370888	Telemedicine Project in three hospitals	1398				20,000,000
			Telecommunication Development Fund	Non Discretionary	Grant	20,000,000
AFG/370889	Construction of Modern Heart Hospital and Construction of 4 CHCs across the Country	1398				10,000,000
			Islamic Development Bank	Non Discretionary	Grant	10,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/370890	COVID-19 Emergency Response	1399				1,540,000,000
			International Development Assistance/World Bank	Non Discretionary	Grant	1,540,000,000
AFG/370891	Emergency assistance for COVID-19 Pandemic Response	1399				817,000,000
			Asian Development Bank	Non Discretionary	Grant	817,000,000
AFG/370892	MOPH 1325 Resolution	1399				23,100
			Government of Afghanistan	Discretionary	Grant	23,100
AFG/370893	Health Services Provision to Nomads and Returnee	1399				115,000,000
			Government of Afghanistan	Discretionary	Grant	115,000,000
AFG/370727	Medical Equipment Procurement project	1399				1,050,000,000
			Government of Afghanistan	Discretionary	Grant	1,050,000,000
AFG/370895	Hemodialysis, kidney and urinary system treatment project.	1399				250,000,000
			Government of Afghanistan	Discretionary	Grant	250,000,000
AFG/370896	Reforms in Health Sector	1399				500,000,000
			Government of Afghanistan	Discretionary	Grant	500,000,000
AFG/370897	Health services delivery to Nomads in south zone	1399				40,000,000
			Government of Afghanistan	Discretionary	Grant	40,000,000
Social and Environmental Protection Sector						4,617,874,012
Ministry of Refugees and Repatriation						660,000,000
AFG/290128	Providing basic technical services for returnees in inaugurated cities	1385				148,204,309
			Government of Afghanistan	Discretionary	Grant	148,204,309

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/290234	IDPs Sustainable resettlement	1395				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/290236	Emergency Assitance to Returnees & Internally Displace People	1395				31,795,691
			Government of Afghanistan	Discretionary	Grant	31,795,691
AFG/290237	Supporting legal activies, planning and reintegration	1395				60,000,000
			United Nations High Commissioner for Refugees	Non Discretionary	Grant	60,000,000
AFG/290240	ReIntegration of Displacement and Returnees	1399				300,000,000
			Government of Afghanistan	Discretionary	Grant	300,000,000
AFG/290241	For the activity of the consortium to select the beneficiaries according to the decree 305	1399				100,000,000
			Government of Afghanistan	Discretionary	Grant	100,000,000
State Ministry for Martyrs and Disabled Affairs						90,391,800
AFG/330001	Social Safety Reform	1397				60,000,000
			Government of Afghanistan	Discretionary	Grant	60,000,000
AFG/330002	Revitalization and activation of health service delivery of tawanbakhsh center in kabul	1399				17,745,700
			Government of Afghanistan	Discretionary	Grant	17,745,700
AFG/330004	Activation project of the Research and litigation Department of the National Institute for the Disabled	1399				10,184,000
			Government of Afghanistan	Discretionary	Grant	10,184,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/330005	Rehabilitation project for women affected by war and conflict (Plan 1325)	1399				2,462,100
			Government of Afghanistan	Discretionary	Grant	2,462,100
Ministry of Women Affairs						
AFG/380142	Toll free telephone line for women and children	1396				7,000,000
			SAARC Development Fund	Non Discretionary	Grant	7,000,000
AFG/380143	Improving implementation process of National and International commitments , women's campaign, brochure printing, gender justice, and capacity building	1397				40,339,420
			Government of Afghanistan	Discretionary	Grant	40,339,420
AFG/380147	1325 Agreement	1399				1,198,505
			Government of Afghanistan	Discretionary	Grant	1,198,505
AFG/380148	Construction of shops restaurants parking and other necessities of paktiya's women market	1399				29,310,550
			Government of Afghanistan	Discretionary	Grant	29,310,550
AFG/380149	Construction of a stock house for Directorate of women's Affairs in Badghis province	1399				767,985
			Government of Afghanistan	Discretionary	Grant	767,985
AFG/380150	Construction of Surrounding wall of women's garden in badghis province	1399				5,582,045
			Government of Afghanistan	Discretionary	Grant	5,582,045
AFG/380151	Nomadic women economic empowerment program	1399				2,695,000,000
			ARTF-IDA	Non Discretionary	Grant	2,021,250,000
			World Bank	Non Discretionary	Grant	673,750,000
AFG/380152	National priority program for women's economy empowerment	1399				25,783,707
			ARTF-IDA	Non Discretionary	Grant	25,783,707

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
Ministry of Borders and Tribal Affairs						40,000,000
AFG/460048	Construction of Khusal Khan High School Education Complex	1392				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/460052	Borders & Tribals Information Management System	1394				27,000,000
			Government of Afghanistan	Discretionary	Grant	27,000,000
AFG/460053	Reform project of the MoBTA	1397				3,000,000
			Government of Afghanistan	Discretionary	Grant	3,000,000
Ministry of Labor and Social Affairs						490,000,000
AFG/470041	Skills Development Programme.	1384				270,000,000
			Government of Afghanistan	Discretionary	Grant	270,000,000
AFG/470212	Non-formal Approach to Training Education and Jobs in Afghanistan (NATEJA)	1393				30,000,000
			Italy	Non Discretionary	Grant	30,000,000
AFG/470214	Small Development Projects for 11 North and West Border Provinces	1393				30,000,000
			India	Non Discretionary	Grant	30,000,000
AFG/470233	Afghan and Indian training Enterprise and vocational center in Kabul	1395				30,000,000
			India	Non Discretionary	Grant	30,000,000
AFG/470239	Electronicization and reform project of the ministry	1395				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000
AFG/470243	Supporting Orphans and Vulnerable children	1395				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000
AFG/470249	The project of sending workers abroad and employment in the country	1397				50,000,000
			Government of Afghanistan	Discretionary	Grant	50,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
National Environmental Protection Agency						513,000,000
AFG/600006	Construction of NEPA Central Building and Provinces with Surrounding Wall	1386				90,000,000
			Government of Afghanistan	Discretionary	Grant	90,000,000
AFG/600038	National Capacity Building and public Environmental Awareness	1395				80,000,000
			Government of Afghanistan	Discretionary	Grant	80,000,000
AFG/600039	Establishment of financial, information, auditing and environmental monitoring systems	1395				143,000,000
			Government of Afghanistan	Discretionary	Grant	143,000,000
AFG/600041	Monitoring system for Kabul's air quality	1398				200,000,000
			Government of Afghanistan	Discretionary	Grant	200,000,000
General Directorate of Kuchi						19,500,000
AFG/760004	Construction of Administrative Departments in Provinces	1388				1,500,000
			Government of Afghanistan	Discretionary	Grant	1,500,000
AFG/760015	Policy making and research	1394				7,000,000
			Government of Afghanistan	Discretionary	Grant	7,000,000
AFG/760016	Construction of Main Office Building for Directorate General of Kuchies	1394				6,000,000
			Government of Afghanistan	Discretionary	Grant	6,000,000
AFG/760021	Empowering Koochi women	1399				5,000,000
			Government of Afghanistan	Discretionary	Grant	5,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
Public Order and Safety Sector						661,219,116
Supreme court						11,613,012
AFG/140006	Construction and maintenance of primary and litigation courts in the provinces	1384				9,600,000
			Government of Afghanistan	Discretionary	Grant	9,600,000
AFG/140053	Court construction in Rodat district of Nangarhar	1399				2,013,012
			Government of Afghanistan	Discretionary	Grant	2,013,012
Ministry of Interior Affairs						530,942,994
AFG/260295	Construction of Prison Buildings	1386				72,000,000
			Government of Afghanistan	Discretionary	Grant	72,000,000
AFG/260299	Improving the distribution system of computerized passports and purchase of equipment	1391				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
AFG/260337	Construction of the provincial detention houses	1396				5,600,000
			Government of Afghanistan	Discretionary	Grant	5,600,000
AFG/260339	Construction of torkham facilities and border check posts.	1395				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000
AFG/260341	Kandahar prisons construction	1396				150,000,000
			Government of Afghanistan	Discretionary	Grant	150,000,000
AFG/260342	Creating and improving MoI financial systems	1397				65,000,000
			Government of Afghanistan	Discretionary	Grant	65,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/260343	Construction project of DCN Offices in Center and Provinces.	1398				8,160,000
			Government of Afghanistan	Discretionary	Grant	8,160,000
AFG/260344	Supporting the Elimination of poppy farms - Construction of Zabul and Hillmand Stadium.	1398				16,000,000
			Government of Afghanistan	Discretionary	Grant	16,000,000
AFG/260345	Establishing Shelter in Central and provinces for Addicts.	1398				5,000,000
			Government of Afghanistan	Discretionary	Grant	5,000,000
AFG/260346	Construction of Conference room in Helmand University.	1398				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/260347	GOOD PERFORMANCE INITIATIVE (GPI).	1398				200,000
			International Narcotics and Law Enforcement Section (USA)	Non Discretionary	Grant	200,000
AFG/260348	Resolution 1325 MOI	1399				18,982,994
			Government of Afghanistan	Discretionary	Grant	18,982,994
Attorney General's Office						30,000,000
AFG/510023	Attorney General Capacity Building	1395				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000
Office of State Minister for Disaster Management						83,160,000
AFG/680166	Regional offices of DMAC	1398				53,900,000
			United States Department of States (US DOS)	Non Discretionary	Grant	53,900,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/680167	Cleaning military's exercise base	1398				29,260,000
			Zelando	Non Discretionary	Grant	29,260,000
Afghanistan Independent Human Rights Commission						5,503,110
AFG/860001	Construction of Central Building and Provincial Buildings in the Balkh and Daikondi provinces	1390				5,503,110
			Government of Afghanistan	Discretionary	Grant	5,503,110
Education, Culture and Religion Sector						7,728,126,203
General Directorate of RTA						555,000,000
AFG/160022	Purchase of Equipment for Studios	1397				25,000,000
			Government of Afghanistan	Discretionary	Grant	25,000,000
AFG/160199	Modernization of broadcastin, Equipment and technical tools of Radio & TV	1390				530,000,000
			Government of Afghanistan	Discretionary	Grant	530,000,000
Ministry of Hajj and Religious Affairs						321,876,929
AFG/240008	Construction of Mosques	1385				124,950,993
			Government of Afghanistan	Discretionary	Grant	124,950,993
AFG/240023	Engineering and supervision unit of construction projects	1387				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/240096	Construction of Masjid - Provincial Projects	1395				115,049,007
			Government of Afghanistan	Discretionary	Grant	115,049,007
AFG/240097	Connecting Fiber Optics and ICT Lab Equipment for Mosques and Religious Schools	1398				100,000
			Telecommunication Development Fund	Non Discretionary	Grant	100,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/240098	Government Contribution in implementation of 1325 agreement	1399				1,776,929
			Government of Afghanistan	Discretionary	Grant	1,776,929
AFG/240099	Construction and restoration of Hindu and Sikh worship places (dharamsaal)	1399				70,000,000
			Government of Afghanistan	Discretionary	Grant	70,000,000
Ministry of Education						3,901,492,146
AFG/270332	Construction and equipping General education schools	1385				530,000,000
			Government of Afghanistan	Discretionary	Grant	530,000,000
AFG/270335	Development of Kuchis affairs	1385				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/270383	Education Infrastructure Development	1385				19,599,544
			India	Non Discretionary	Grant	19,599,544
AFG/270389	Islamic Education	1385				28,466,298
			Government of Afghanistan	Discretionary	Grant	28,466,298
AFG/270739	Basic Education and literacy	1390				1,212,600,000
			Government of Afghanistan	Discretionary	Grant	1,212,500,000
			US Agency for International Development (USAID)	Non Discretionary	Grant	100,000
AFG/270773	Rehabilitation of Sayed jamaludin Teacher Training center in Kabul	1391				4,000,000
			France	Non Discretionary	Grant	4,000,000
AFG/270796	Development projects for 11 North and West border provinces	1392				228,625,118
			India	Non Discretionary	Grant	228,625,118

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/270869	Printing Islamic Books including Islamic subjects 1-12 Class	1394				25,000,000
			Government of Afghanistan	Discretionary	Grant	25,000,000
AFG/270892	Developing and empowering literacy programs and improving the education quality of high school and 14th graduate teachers	1395				30,000,000
			Government of Afghanistan	Discretionary	Grant	30,000,000
AFG/270895	Hiring of female teachers in villages	1396				300,000,000
			Government of Afghanistan	Discretionary	Grant	300,000,000
AFG/270896	Completing the remaining projects of constructing incomplete schools (EQUIP)	1396				180,000,000
			Government of Afghanistan	Discretionary	Grant	180,000,000
AFG/270897	Construction of Schools in Seven Big Cities	1396				200,000,000
			Government of Afghanistan	Discretionary	Grant	200,000,000
AFG/270898	Education Quality Reform in Afghanistan (EQRA)	1396				859,788,836
			World Bank	Non Discretionary	Grant	231,000,000
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	100,000,000
			Global Partnership for Education / UNICEF	Non Discretionary	Grant	100,000,000
			International Development Assistance/World Bank	Non Discretionary	Grant	428,788,836
AFG/270899	Educational Curriculum Reform	1397				22,000,000
			Government of Afghanistan	Discretionary	Grant	22,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/270900	Reopening of closed schools	1397				60,000,000
			Government of Afghanistan	Discretionary	Grant	60,000,000
AFG/270904	Construction of Schools for Displaced and Returnees	1398				20,000,000
			Government of Afghanistan	Discretionary	Grant	20,000,000
AFG/270907	Access to Literacy and Senior Citizen Learning	1398				111,607,134
			United Nations Educational, Scientific and Cultural Organization	Non Discretionary	Grant	111,607,134
AFG/270908	Curriculum Development	1398				25,106,400
			United Nations Educational, Scientific and Cultural Organization	Non Discretionary	Grant	25,106,400
AFG/270909	Education Planning support	1398				34,698,816
			United Nations Educational, Scientific and Cultural Organization	Non Discretionary	Grant	34,698,816
Ministry of Higher Education						2,143,667,696
AFG/280106	Purchase of Medical Equipments for Heart Surgery Center of Kabul Medical University "Angioplasty and Angiography"	1386				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/280182	bachelor, Master and PHD Program	1390				80,000,000
			Government of Afghanistan	Discretionary	Grant	80,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/280208	Construction of facilities and purchase of equipment for central ministry universities and provinces including hospitals	1391				882,531,358
			Government of Afghanistan	Discretionary	Grant	882,531,358
AFG/280242	Conducting Masters and Evening sift programs at higher education institutions	1392				140,500,000
			Government of Afghanistan	Discretionary	Grant	140,500,000
AFG/280271	Higher education development program	1393				546,092,255
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	546,092,255
AFG/280277	Technical and operational Support program to HEDP	1394				88,396,405
			Afghanistan Reconstruction Trust Fund	Non Discretionary	Grant	88,396,405
AFG/280279	Construction of Islamic University surrounding Wall	1394				15,000,000
			Government of Afghanistan	Discretionary	Grant	15,000,000
AFG/280308	Construction of Cancer Treatment Center for Kabul Medical University	1395				91,403,000
			Government of Afghanistan	Discretionary	Grant	91,403,000
AFG/280309	Developing and Enhancing Quality of Academic programs	1396				60,000,000
			Government of Afghanistan	Discretionary	Grant	60,000,000
AFG/280315	Establishment of ICU, Procurement of Two Ambulances and Burner Machine for cadre Hospitals Kabul Medical Universities	1396				15,000,000
			Government of Afghanistan	Discretionary	Grant	15,000,000
AFG/280316	Developing Laboratories, Libraries and System	1396				16,000,000
			Government of Afghanistan	Discretionary	Grant	16,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/280319	Developing Capacity of Academic and professional employees	1396				40,000,000
			Government of Afghanistan	Discretionary	Grant	40,000,000
AFG/280320	Unconditional Fund for Provincial Universities	1397				500,000
			Government of Afghanistan	Discretionary	Grant	500,000
AFG/280321	Purchase of Equipment for Universities and Dormitories	1397				40,000,000
			Government of Afghanistan	Discretionary	Grant	40,000,000
AFG/280322	Universities and education institutions' Development Program	1397				13,340,678
			Government of Afghanistan	Discretionary	Grant	13,340,678
AFG/280323	Connecting equipment of ICT-LAB and creating Wifi Zone for Universities	1397				500,000
			Telecommunication Development Fund	Non Discretionary	Grant	500,000
AFG/280325	Development projects of border provinces from India's \$100 million aid	1395				104,404,000
			India	Non Discretionary	Grant	104,404,000
Ministry of Information and Culture						308,870,870
AFG/360028	Upgrading of MOIC Premises in Kabul and the Provinces and capacity building of MOIC	1382				11,294,704
			Government of Afghanistan	Discretionary	Grant	11,294,704
AFG/360124	Rehabilitation, registration and maintenance of historical monuments incentre and provinces	1386				205,488,796
			Government of Afghanistan	Discretionary	Grant	205,488,796
AFG/360273	Developing skills and addressing the basic needs of the youth	1394				14,000,000
			Government of Afghanistan	Discretionary	Grant	14,000,000

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/360276	Development and expansion of tourism sector	1395				16,629,000
			Government of Afghanistan	Discretionary	Grant	16,629,000
AFG/360287	Development of publications&afghan film	1395				40,087,500
			Government of Afghanistan	Discretionary	Grant	40,087,500
AFG/360288	Culture development	1397				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/360289	Improving reforms and systems in the ministry of information and culture	1397				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/360290	Expanding publication in 5 zones of country,digitization of national archives, supervision on publication and library of 15 provinces	1398				500,000
			Telecommunication Development Fund	Non Discretionary	Grant	500,000
AFG/360292	Government Contribution in implementation of 1325 agreement (MOIC)	1399				870,870
			Government of Afghanistan	Discretionary	Grant	870,870
Technical and Vocational Education Training						212,487,362
AFG/400001	Construction of Vocational Institute for female in Provinces (akhar,Daykundi,Panshir, Ghor, Wardak and Badghis)	1397				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/400002	Technical & Vocational Learning	1397				16,440,824
			Government of Afghanistan	Discretionary	Grant	16,440,824
AFG/400004	Technical and Vocational Education Training	1397				33,016,307
			Government of Afghanistan	Discretionary	Grant	33,016,307

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/400005	Construction of national technical institute (including tools and Machinary)	1397				10,113,422
			Government of Afghanistan	Discretionary	Grant	10,113,422
AFG/400006	Construction, Rehabilitation and purchase of Equipments for Vocational Schools.	1397				12,882,445
			Government of Afghanistan	Discretionary	Grant	12,882,445
AFG/400007	Second Skills Development Project	1394				71,879,376
			World Bank	Non Discretionary	Grant	71,879,376
AFG/400009	Creating Laboratory of information an technology CT-LABs 2	1398				500,000
			Telecommunication Development Fund	Non Discretionary	Grant	500,000
AFG/400010	Development projects for North and West border provinces, TVET 2	1397				27,620,624
			India	Non Discretionary	Grant	27,620,624
AFG/400011	Preparation, Designing, writing and printing of books (TVET)	1398				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/400012	Construction and purchase of Equipment for closed TVET Schools and Institutes	1398				20,034,364
			Government of Afghanistan	Discretionary	Grant	20,034,364
Academy of Sciences of Afghanistan						12,731,200
AFG/610020	Tools and writing of encyclopedia	1385				4,500,000
			Government of Afghanistan	Discretionary	Grant	4,500,000
AFG/610043	Writing and compiling a dictionary of Pashto and Dari dialects	1390				2,500,000
			Government of Afghanistan	Discretionary	Grant	2,500,000
AFG/610057	Agricultural Research Farm surrounding wall	1395				3,631,200
			Government of Afghanistan	Discretionary	Grant	3,631,200

Budgetary Unit	Title	Start Date	Funding Agency	Discretionary / Non-Discretionary	Funding Type	1400
AFG/610058	Supplying equipment for Medical Science research lab	1395				2,000,000
			Government of Afghanistan	Discretionary	Grant	2,000,000
AFG/610064	Establishment of ICT Lab and Assistance with Research and Innovations	1398				100,000
			Telecommunication Development Fund	Non Discretionary	Grant	100,000
General Directorate of Physical Education and Sports						272,000,000
AFG/630007	Construction of sports' complex in center and provinces	1383				10,000,000
			Government of Afghanistan	Discretionary	Grant	10,000,000
AFG/630025	Construction of gymnasium and Sports' Departments in Center and Provinces	1386				260,500,000
			Government of Afghanistan	Discretionary	Grant	260,500,000
AFG/630049	Recruitment of Technical and Professional Employees	1397				1,500,000
			Government of Afghanistan	Discretionary	Grant	1,500,000
Total Development Budget						157,765,306,740
Total Budgetary Units including Coningency Codes						161,635,306,740
Other Codes						3,870,000,000
910033	Currency balance fund (development)		Government of Afghanistan	Discretionary	Grant	70,000,000
910049	Provincial development fund		Government of Afghanistan	Discretionary	Grant	3,150,000,000
910058	Fund for printing securities/valuable papers		Government of Afghanistan	Discretionary	Grant	600,000,000
910065	Fund for provincial development (mines revenue allocation)		Government of Afghanistan	Discretionary	Grant	50,000,000

**Ministry of Finance, Deputy Ministry of Finance
Directorate General of National Budget**

WWW.MOF.GOV.AF , INFO@MOF.AF