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WHAT DO THE TALEBAN SPEND AFGHANISTAN'S MONEY ON?
Government expenditure under the Islamic Emirate

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When the Taleban captured power in 2021, they moved swiftly to take over domestic revenue collection, adopting Ministry of Finance systems for taxes and customs. As insurgents, they had been diligent tax collectors and brought a wealth of experience in collecting money from people, but little in spending it – outside the war effort. Since foreign donors no longer support the Afghan state, it is now Afghan citizens who pay for what their government does. While the Islamic Emirate has been relatively open about revenues, it has been cagey about how it spends money. In this report, AAN's Kate Clark and Roxanna Shapour have put together what little is known or can be found out about Taleban spending plans and priorities. They find large sums of money allocated to security and contingency codes and relatively little to social services apart from education. They also conclude that following the money reveals how well Afghan bureaucracy continued despite the upheaval of regime change – and how fully the Taleban have captured it.

INTRODUCTION: SPENDING BY THE FIRST AND SECOND EMIRATES

This is the Taleban's second spell ruling Afghanistan. It is a very different place than it was in the 1990s. When the Taleban, then a group barely two years old, captured Kabul in September 1996, they declared their first emirate in a city heavily depopulated and destroyed by four years of bitter inter-factional fighting. Senior Taleban took charge of ministries, agencies and offices, but a little further down, staff left over from the old regime, who were more experienced in running a government, were usually retained. They included those appointed and trained before the dysfunctional mujahedin administration of 1992–96. That cadre of workers was particularly important because ministers who were also commanders worked part-time, regularly leaving their desks to go to the frontline and fight. After capturing Kabul, the Taleban barely paused in their fighting, but continued to push northwards, trying, with increasing violence, to bring more territory under their control. Until their demise in 2001, the Taleban always appeared more interested in fighting the Northern Alliance than governing the areas they had already captured.

In those years, money was scarce, as the Taleban prioritised the war against the Northern Alliance over services or social protection. Public services were thin and pay for government employees patchy and unpredictable. One of the authors remembers many very hungry state workers. For women employees, in both the private and public sectors, the years of the Emirate were particularly harsh. With the exception of health workers, almost all were sent home. Female government employees continued to be paid at first, but later not. For widows, the ban on working was brutal. The United Nations and NGOs were crucial for keeping many services going, including providing healthcare, running thousands of community schools for girls and boys, helping farmers, supporting widows and other vulnerable groups and providing humanitarian aid.

The contrast with the Taleban's capture of power in 2021 is breathtaking. This time, their victory was complete, swift and, in the end, accompanied by little destruction. There was a mass evacuation and many technically able state

employees fled the country. Crucially, however, the state bureaucracy, which had been building up and developing over the previous twenty years, remained intact.[1]

The Taleban, for their part, came to power after years, not only of fighting but also of diligently collecting taxes in areas under their control or influence, as AAN has previously detailed.[2] This experience would prove critical; in the late spring and summer of 2021, as they captured districts, their fighters immediately moved to tax people newly falling under their control. When they finally captured the capital, and foreign funding disappeared overnight, the Taleban were already marshalling domestic revenues. They then rapidly adopted Ministry of Finance systems and scaled revenue collection to a national operation.

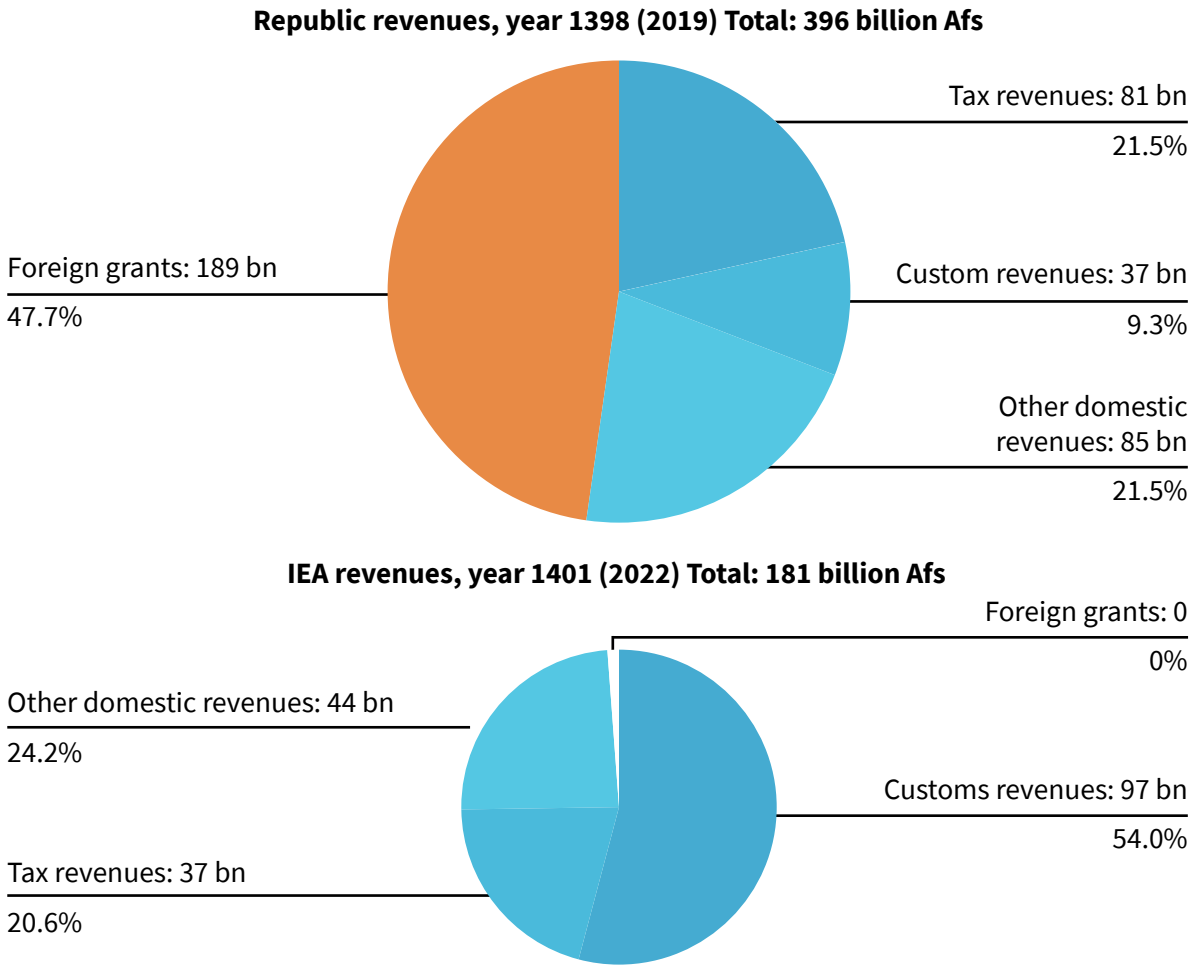
At the same time, the Taleban brought little experience of spending money outside pursuing war. During the insurgency, they had set up commissions for education, health and other sectors, but it was always the Kabul government and NGOs that continued running public services. They, in turn, were ultimately paid for by foreign donors and taxpayers living in areas controlled by the Islamic Republic. As an insurgent group, the Taleban were only ever interested in influencing public services in the areas under their control, for example, the recruitment of teachers or insistence on priority medical treatment for wounded fighters. They left the actual running of services to government employees and structures – the provincial department of education, for example – rather than trying to re-design schools or take them over. This, along with the Taleban's poor record in governing in the 1990s, meant it was not evident when they captured power in 2021 how they would approach administering a state that was suddenly theirs. One of the unanticipated outcomes of this research into Emirate expenditure is the insights it gives into how the Taleban, themselves transmuted from insurgent group to ruling party, are now running the Afghan state.

The research also resonates with questions of political economy, that is, the way in which political power and institutions and the economy interact and affect each other. When the Taleban captured power, the Afghan economy was transformed. Afghanistan had been an extreme example of a 'rentier state', where foreign funds skewed the economy and made the government more answerable to donors than

[1] The Republic's governance infrastructure has largely remained in place, eg financial information systems such as the Afghanistan Financial Management Information System (AFMIS) and the systems for issuing IDs, passports and driver's licenses, including the use of biometrics.

[2] See the reports brought together in this dossier, Living with the Taleban.

Figure 1: Comparison of IRA and IEA government revenues



Sources:
1398 domestic revenues: Ministry of Finance Revenue Department website.
1398 foreign grants: The World Bank Afghanistan Development Update April 2021; Setting Course To Recovery.
1401 revenues: These are annualised figures based on the first nine months of 1401 (March-December 2022) from The World Bank Economic Monitor, 25 January 2023. Revenues fluctuate monthly, so annualising only gives a rough idea of the yearly total. (NB Islamic taxes collected by the Ministry of Agriculture apparently not included.)

to its own citizens.[3] On 15 August 2021, the vast flows of foreign money – given as on and off-budget aid as support to the Afghan National Security Forces (ANSF) and National Directorate of Intelligence (NDS) and as spending by the various foreign armies – all suddenly stopped. Humanitarian and some development aid

[3] This profound influence on how the post-2001 Republic developed was traced by the author in a 2020 report, The Cost of Support to Afghanistan: Considering inequality, poverty and lack of democracy through the 'rentier state' lens.

has resumed, but nowhere near the quantities seen in 2001–21. Now it is Afghans who largely pay for the state, and that is a profound change from the much more distributive economy of the Republic, with its high levels of on-budget aid. This wholesale change to the Afghan economy is the backdrop to discussions about revenues, spending and the relationship between the government and the people.

Our look at Taleban finances began with revenue collection; in the research published in September 2022, it was evident how relatively open the Emirate is about revenues, with the Ministry of Finance and revenue-earning ministries quick to boast about how much money they have collected (important exceptions to this are noted below). Figure 1 above compares the latest revenue figures of the Islamic Emirate in 1401 with those of the Islamic Republic for its last 'normal' year, 1398/2019, before the pandemic both reduced domestic revenues and increased aid because of Covid-19-related support. It can be seen that, although far less money is available to the Taleban government, most of the reduction is due to the cut in foreign support. In the years since 2014, a reformed Ministry of Finance had managed to almost double domestic revenues, but still, a lot of money was not reaching the treasury. Rather, a significant proportion of taxes, customs and other revenues ended up in officials' pockets or paid out to insurgents in protection money.[4] The Taleban's rigour in collecting domestic revenues has meant that, despite the calamitous crash of the economy, more of the money paid out by taxpayers and traders is arriving in state coffers. Emirate officials have been keen to show that, when it comes to revenue collection, they are not embroiled in the same corrupt practices as the Republic. When trying to get information about expenditure, however, it is the Emirate's secrecy that is striking.

Other Afghans might want to know how their money is being spent, whether, for example, taxes are spent on public services or swallowed up by security services now mainly staffed by former Taleban fighters or channelled into the pockets of Taleban leaders and their networks. So, while noting that revenue collection appears to be far less corrupt than under the Republic, without transparency over both revenues *and* spending, including who gets contracts and mining and other concessions, the Emirate's reputation for lack of corruption is far from justified.

[4] The 1401 revenue figures are annualised from the first nine months (March-December 2022) of the year, as released by the World Bank's in its 25 January 2023 Afghanistan Economic Monitor.

That lack of financial transparency should also be important for donors as they ponder how to support Afghans without (unduly) supporting the Emirate. At the moment, donors have little idea what the Emirate is doing to fund schooling, health, social protection or development. That is not only due to Taleban secrecy but also to donors' aversion to dealing with the Taleban directly. As well, despite the many conversations over aid – how much, in what sectors, how to deliver it – there has also not been, to the authors' knowledge, even the start of a conversation with the Taleban about their expenditure on social services and the contribution the Emirate is making to the humanitarian effort, either in cash or in kind.

This report attempts to fill in some of the gaps in Emirate spending, drawing on the very limited data available. It brings together information from three main sources:

- **The Taleban Ministry of Finance mini-budget for the last quarter of 1400 (21 December 2021 to 20 March 2022)** with its breakdown of planned spending of 53.9 billion Afs.[5] A budget shows *planned* expenditure and not actual spending (while the Republic did make its actual spending available for scrutiny, the Emirate has not done so). Despite this caveat, the 1400 Q4 mini-budget is the best source we have from the Emirate about its spending priorities, as the information it subsequently released concerning its 1401 budget was just a few sentences long.
- **'Accountability sessions'** held in August and September 2022 in which the Emirate's senior officials described to journalists, radio listeners and television viewers the achievements of their ministry or other state body during the first year of Taleban rule.[6] There was no rigorous questioning by journalists or indeed any sense that ministers were being scrutinised or held to account. Most boasted about the revenues their ministry or agency had collected and projects or 'outputs' it was responsible for – the number of

[5] The Republic's fiscal year coincided with the January-to-December calendar, but was named using both calendars, so the budget for the last year of the Republic was for 1400/2021, even though it ran from January to December. The Taleban reverted to using the Afghan/Persian calendar, which runs from 21 March to 20 March. We have considered the mini-budget running from 21 December to 20 March and covering the last three months of the Afghan year – Jadi, Dalwa and Hut – as the fourth quarter (Q4) of 1400. It could also be considered the 'fifth quarter', a three-month extension of what had been the Republic's 1400 (2021) year.

[6] These sessions were held in the form of press conferences where journalists could ask questions. The initiative was pioneered by the second Ghani administration with the first sessions of its Government Accountability to the Nation Programme held in 2020. All sessions can be viewed on the Government Media and Information (GMIC) YouTube channel.

people arrested, court cases dealt with, business licenses distributed, or hospitals warned for "violating norms and regulations." A handful mentioned budgets or staffing.

- Information on **salary payments** to state employees, gathered by AAN in interviews conducted between June and August 2022, with a smaller round of interviews in December 2022 and January 2023 to check what, if anything, had changed, and also to get information about pensions and payments to the disabled and families of martyrs. We drew, as well, on four earlier rounds of interviews concerning household economies conducted from October 2021 to July 2022.

Money changers at the Torkham border between Afghanistan and Pakistan, in Nangrahar province. Since 2021, the afghani has fluctuated from 77.8 Afs to the US dollar to a high of 109 Afs in January 2022. Photo: Wakil Kohsar/AFP, 2 February 2023.

It should be stressed that the Emirate has disclosed no information about the sources of income that do not come to the Ministry of Finance or municipalities, the only bodies legally able to collect tax in Afghanistan. These include so-called 'Islamic taxes' – *ushr*, a tithe on the harvest, and *zakat*, a wealth tax, taken in

some places on livestock – were not collected by the Republic but are taken by the Taleban's Ministry of Agriculture. They represent a large new transfer of resources from rural households to the state but do not appear in Ministry of Finance revenue figures. The Emirate is also reported to be taxing the narcotics trade and people smuggling as well as, in some districts, individual householders or whole communities collectively, in ways which are outside both the Ministry of Finance system and Afghan law. How these tranches of income are being spent is simply unknown; there is not even the minimal accountability that comes when funds go through the Ministry of Finance. (More detail on these undeclared revenues can be found in the already-quoted Taxing the Afghan Nation report.)

The value of the afghani used in this report is 85 afghanis (Afs) to the US dollar.[7]

For ease, when discussing salary payments, 'K' refers to thousands, so a monthly salary of 10,000 Afs would be written as 10K Afs.

This is the second part of reporting on Emirate finances. Part 1, Taxing the Afghan Nation: What the Taleban's pursuit of domestic revenues means for citizens, the economy and the state, was published in September 2022.

[7] The value of the afghani has fluctuated heavily since the start of 2021, when it was priced at 77.8 Afs to the US dollar. On 15 August, it was valued at 80.8 and from October 2021 onwards fell sharply to reach a low of 109 afghanis in January 2021, before again appreciating. Since March 2021, it has been reasonably stable at between 85 and 95 Afs to the dollar. Currency values are from https://www.xe.com/.

THE Q4 1400 MINI-BUDGET AND ACCOUNTABILITY SESSIONS

The three-month mini-budget for 21 December 2021 to 20 March 2022 – the fourth quarter, or Q4, of the Afghan year 1400 – was released by the Taleban Ministry of Finance as a five-page spreadsheet and 25-page budget document, signed and stamped by acting prime minister Mullah Muhammad Hassan Akhund. It comprised several sections:

- A budget narrative explaining the assumptions used to develop the budget, the rules for expenditure, procurement and contracting and some justifications;
- An overall summary of revenue and spending;
- Details of the operating budget for ministries and other government bodies;
- Details of the development budget of ministries and other government bodies;
- The budget for ministries and other bodies according to budget lines and;
- A list of 'active' projects, not all with budgetary allocations.

The enacted mini-budget was published in Dari on the Ministry of Finance's website (see here) along with the Excel spreadsheet, which has since become unavailable. This document was cached and translated into English by AAN and can be found as Annex 2.

To put the mini-budget into context, budget documents in the last years of the Republic typically ran to about 275 pages, including a budget narrative and dozens of accompanying spreadsheets, giving plans for spending in fine and transparent detail, including breakdowns within ministries and provincial comparisons.[8] The Republic also released detailed information on where money had actually been spent. For all its many problems with corruption, the Republic was relatively transparent in financial matters, especially in its last years. The Taleban's 1400 Q4 mini-budget gives far, far less granular detail and, without subsequent reporting on

[8] The first Afghan budget prepared to international standards was published in 1397/2018 and was a huge step forward. It was intended to help those trying to clean up the government and make it more accountable. For analysis by AAN's Kate Clark and Bill Byrd from the United States Institute for Peace (USIP), see The 2018 Afghan National Budget: Confronting hard realities by accelerating reforms, published by AAN on 5 December 2017.

where money was spent, is less informative for the general public. Even so, on the face of it, it did signal Emirate priorities for allocating resources.

Figure 2: Ministries with highest allocations in IEA 1400 Q4 budget

Ministry, agency or contingency	Budget (millions of Afs)	Budget (millions of USD*)	*Per cent of total*
Ministry of Interior	8,944	$105	*16.6%*
General Directorate for the Security of the Prime Minister	8,552	$101	*15.9%*
Ministry of Education	8,246	$97	*15.3%*
National Security Council	3,595	$42	*6.7%*
Ministry of Martyrs and Disabled	3,432	$40	*6.4%*
Ministry of Finance	2,592	$30	*4.8%*
Ministry of Higher Education	1,320	$16	*2.4%*
Ministry of Public Health	1,282	$15	*2.4%*
Contingency Code 91, Policy	1,000	$12	*1.9%*
Code 98, Urgent and Unforeseen Expense	1,000	$12	*1.9%*
Offices of the Highest IEA Official and the Prime Minister	962	$11	*1.8%*
Ministry of Foreign Affairs	917	$11	*1.7%*
Supreme Court	813	$10	*1.5%*
Contingency Code 92, Emergencies	750	$9	*1.4%*
All other ministries, bodies and codes	10,494	$123	*19.5%*
Total	**53,900**	**$634**	***100.0%***

* Assumes an exchange rate of 85 afs to the dollar.

The mini-budget anticipated revenues of 47.5 billion Afs (558.8 million USD), expenditures of 53.9 billion Afs (634.6 billion USD) and a deficit of 6.4 billion Afs (75.7 million USD). Of the planned spending, 91 per cent (49 billion Afs/579 million USD) was to go on operating costs, largely salaries, with the remaining 8.7 per cent (4.7 billion Afs/55.5 million USD) allocated for development. The development budget was entirely unfunded, while the operating budget had a deficit of 1.7 billion Afs (20 million USD).

Figure 2 above shows all the ministries, other state bodies or contingency budget lines which were allocated at least 750 million Afs (8.8 million USD) in the mini-budget.[9] Almost half of the planned spending was to go to three entities: the Ministry of Interior, the General Directorate for the Security of the Prime Minister and the Ministry of Education. In the sections below, we tease out more detail from the Emirate's planned allocations.

Security spending: defence, intelligence, policing, vice and virtue

Spending on security in all its guises was planned to be the biggest outlay for the Emirate – 22 billion Afs (258.3 million USD), or 40.7 per cent. In this sector, we have included not only those bodies which the finance ministry classed as part of the security sector (the Ministry of Defence, National Security Council, a general directorate tasked with the security of the prime minister and the Taleban's intelligence agency, the General Directorate of Intelligence) but also two other entities which it categorised differently: the Ministry of Interior, which controls the police force and still has some military functions, classed by the Emirate under 'Protection and Public Order' and; the Ministry for Promoting Virtue and Preventing Vice, which controls the Taleban 'morality police', classed under 'Education'.

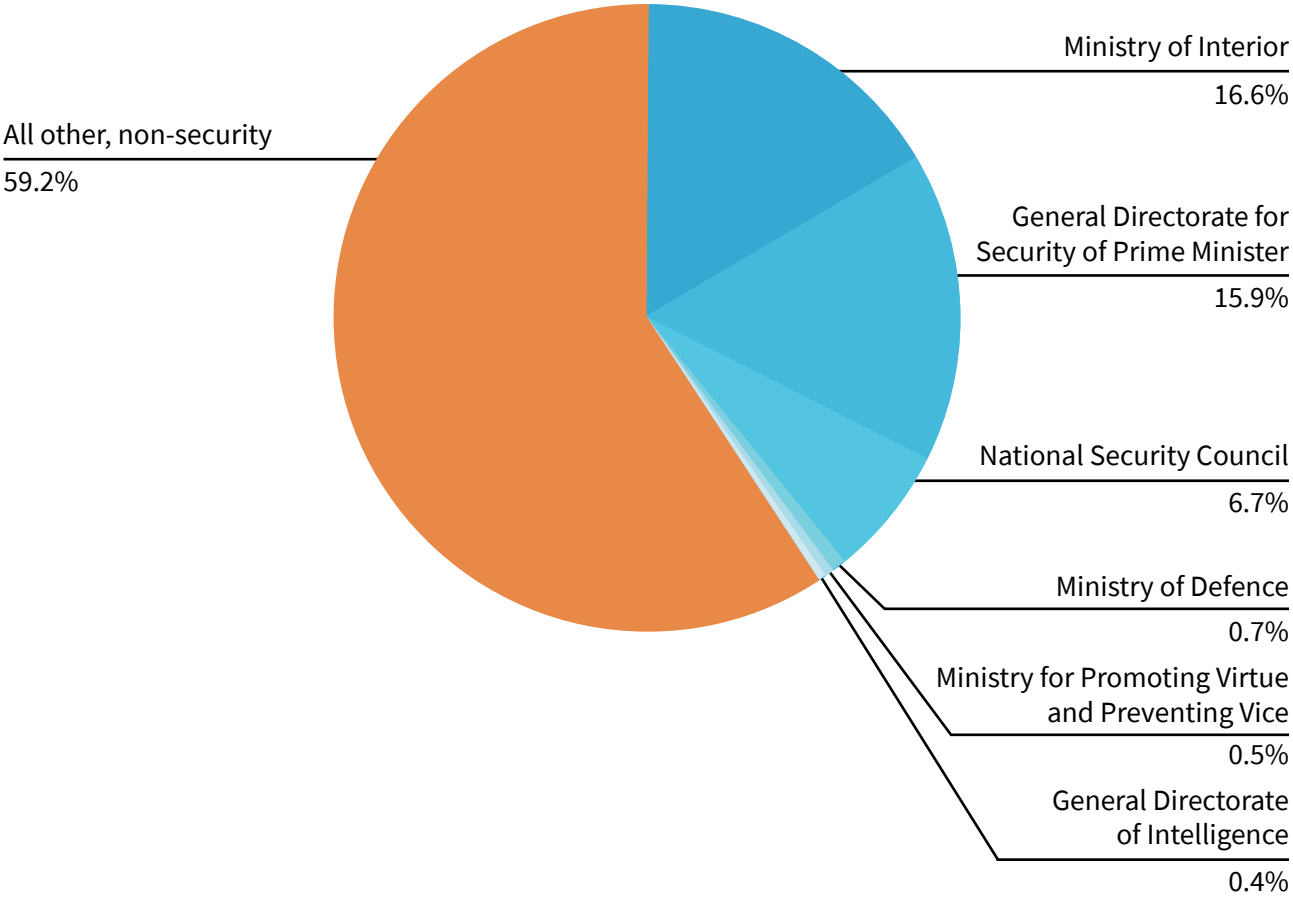
Figure 3 shows the ranking of the various security ministries and agencies according to the size of their budgets:

- Ministry of Interior (MoI): 8.9 billion Afs (105 million USD), 16.6 per cent of total budget
- General Directorate for the Security of the Prime Minister: 8.5 billion Afs (100.6 million USD), 15.9 per cent of total budget
- National Security Council (NSC): 3.6 billion Afs (42.3 million USD), 6.7 per cent of total budget
- Ministry of Defence (MoD): 382 million Afs (4.5 million USD), 0.7 per cent of total budget
- Ministry for Promoting Virtue and Preventing Vice: 245 million Afs (2.9 million USD), 0.5 per cent of total budget

[9] The budget had allocations for several non-operational budgetary units, such as the Afghanistan Independent Human Rights Commission (AIHRC), the parliament and the Ministry of Women's Affairs, which were all abolished, presumably to pay final salaries and outstanding debts.

- General Directorate of Intelligence (GDI): 240 million Afs (2.8 million USD), 0.4 per cent of total budget

Figure 3: Allocations to security institutions



Ruling over a country no longer embroiled in war and facing only relatively minor insurgencies and threats from the National Resistance Front and Islamic State in Khorasan Province (ISKP), the Emirate allocated a disproportionate amount of public money on security. Much, maybe most, was to go on internal security, with the Ministry of Interior, in charge of policing, getting the largest share.

The second largest planned beneficiary in the mini-budget was the General Directorate for the Security of the Prime Minister, 8.5 billion Afs (100.6 million USD). The Ministry of Finance used the same budgetary code for this outlay as the Republic's budgets used for protecting the president. In its final budget, for 1400 (2021), the Republic allocated 2.6 billion Afs for the year or 30.6 million Afs per quarter. The Emirate allocation was, therefore, more for this one quarter than

the Republic allocation for protecting President Ashraf Ghani for a whole year. This cannot be the realistic sum needed to safeguard the acting prime minister, or indeed all senior officials, and could possibly be a mechanism for funnelling resources and patronage. An alternative or additional explanation for this outsized budget line might be that this was a means of channelling cash to Taleban who were newly employed by the state, either in the security forces or in civilian roles, but were not yet officially on the books. In a later section of this report examining the payment of salaries, newly employed Taleban reported being given cash 'presents' while waiting to be officially registered and paid as normal. However, since there is no transparency, or any way of telling how this budget line was spent, this is just guesswork.

Former Taleban fighters newly recruited to the police display their skills during a graduation ceremony at the Abu Dujana National Police Training Centre in Kandahar.
Photo by Javed Tanveer/AFP, 9 February 2022.

The low figure for the Ministry of Defence looks incorrect, given what we know about the need to pay personnel deployed to Panjshir and Baghlan and the high staffing levels reported at the ministry. In its accountability session, held on 28

August 2022, officials said the army was 150,000 strong, and this number might increase in the future. Chief of Staff Qari Fasihuddin said they had restructured the ministry and proposed the creation of 113 general-ranked positions to the leadership, 87 of which had, at the time, been approved.[10] The force strength of the army also looks inflated, but despite that, the budget reported for the Ministry of Defence still looks low.

At its accountability session, the Ministry of Interior reported it had almost 200,000 police on its books. These numbers would amount to security forces greater than the Republic's Afghan National Security Forces (ANSF), which had a reported 300,000 personnel under arms in 2021, 119,000 in the Afghan National Police (ANP) and 182,000 in the Afghan National Army (ANA).[11] It was fighting an active nationwide insurgency and enjoyed a budget underpinned by huge sums of foreign funding, publicly earmarked for the police and army, as well as unknown sums for the NDS. There is reason to doubt the Emirate's numbers – as they are vast.

Whatever the correct strength of the Emirate's forces or the overall budget planned for them, one breakdown in the 1400 Q4 seems accurate. Most of the outlay in this, as in every other sector, was to be on operating costs, largely salaries (varying between 63 per cent of the total allocation at the MoD to 80 per cent at the GDI).

Education

The Ministry of Education was to get 8.2 billion Afs (97 million USD) for the quarter, 15.3 per cent of the entire budget, the highest of any non-security ministry or agency. In terms of running the ministry and the nation's schools, the Emirate planned to spend roughly the same amount of money as the Republic had in this quarter. (The difference in the total budget came in the larger amount the Republic

[10] These two ministries were the only ones to report numbers of personnel at the accountability sessions, apart from the Ministry of Education. However, it mixed up statistics for state and private educational institutions, reducing the data's usefulness: it reported 242,000 teachers, including 92,000 female teachers. The Ministry of Education said that in the 19,000 public and private educational institutions operating, 10,147,024 students were attending, including 3,903,215 girls. It also said that 16,000 vacant posts had been filled by "qualified people" and a further 10,000 positions were to be announced. (Accountability session, 16 August 2022).

[11] Exact figures, as of 29 April 2021, were as follows: 300,699 personnel, 182,071 MoD and 118,628 MoI. There were an additional 7,066 civilians (3,015 MoD and 4,051 MoI) (see the United States Special Inspector General for Afghanistan Reconstruction's (SIGAR) July 2021 Quarterly report to Congress, p63).

planned to spend on development.[12]) From our interviews on salaries, it appears that the Emirate has been able to pay teachers their wages and also any arrears for the first months after they seized power when salary payments to state employees were patchy at best. The one exception was the period at the start of 2022, when the United Nations Children's Fund (UNICEF), fearing the schooling system was in danger of collapse, used European Union funding to provide emergency payments to teachers. A teacher from Ghazni province described what happened:

> *They've paid all my salary, except when UNICEF paid us some money as a donation, and the Taleban government counted that as one month's salary. That month's salary is outstanding [I don't know] if the government will pay it. I don't think they will.*

Girls and boys in an open-air classroom at a primary school in the Dand district of Kandahar province. Education was to get the highest allocation of any non-security ministry in the Q4 1400 mini-budget. Photo: AFP, 1 January 2023.

[12] The Republic had budgeted about 39 billion Afs for the Ministry of Education for the whole of 1400/2021, which pro rata, is quite a lot more than the Emirate budgeted. However, it was going to spend a greater proportion on development. If only operating costs are compared, 95 per cent of which the Emirate was to spend on salaries, the expenditure is much more similar: 8.2 billion Afs on quarterly operating costs by the Emirate compared to 8.8 billion Afs by the Republic.

The Ministry of Higher Education was to get 1.3 billion Afs (15.5 million USD) or 2.4 per cent of the overall budget.

Legal bodies

1.3 billion Afs (15.4 million USD) or 2.5 per cent of the total budget was allocated to legal bodies, including the Supreme Court (813 million Afs/9.6 million USD), the Attorney General's Office (346 million Afs/4 million USD) and the Ministry of Justice (182 million Afs/2.1 million USD).

The documents of a petitioner are checked at the Court of Appeal in Ghazni. The courts have largely been purged of judges hired by the Islamic Republic.
Photo: Photo by Wakil Kohsar/AFP, 28 November 2022.

Entities generating revenue or supporting the economy

Ministries and agencies contributing either to government revenue or supporting economic activity (private or public sector) are listed below in order of funding, with the proportion of each budget allocated to development shown in brackets.

Apart from the Ministries of Water and Energy and Urban Development, none of these bigger spenders in the economic sphere had more than 10 per cent of their allocation targeted for development. The vast majority of spending was to be on operating costs. Most of the money, by far, went to the Ministry of Finance.

Afghan women harvest saffron flowers in a field on the outskirts of Herat province, a crop mostly grown for export and contributing to government revenues.
Photo: Mohsen Karimi/AFP, 31 October 2022.

- Ministry of Finance: 2.6 billion Afs (30.4 million USD), 3.5 per cent on development
- Ministry of Water and Energy: 673 million Afs (7.9 million USD) 76.7 per cent on development
- Ministry of Agriculture, Irrigation and Livestock: 305 million Afs (3.6 million USD) 7.8 per cent on development
- Ministry of Labour and Social Affairs: 276 million Afs (3.2 million USD) 1.3 per cent on development
- Ministry of Urban Development, Land and Capital Zone Development: 215 million Afs (2.5 million USD) 12.8 per cent on development
- Transport and Civil Aviation: 165 million Afs (1.9 million USD), 8.5 per cent on development

- Ministry of Rural Rehabilitation and Development: 122 million Afs (1.4 million USD), 9.8 per cent on development
- Ministry of Mines and Petroleum: 111 million Afs (1.3 million USD) 5.8 per cent on development
- Ministry of Commerce and Industry: 96 million Afs (1.1 million USD) 2.6 per cent on development
- Ministry of Telecoms and IT: 83 million Afs (980,000 USD) 14.7 per cent on development costs

Contingencies and Emirate bureaucracy

The Emirate has not diverged from the Republic in its use of contingency budget lines. These comprise funds set aside in order to have money available for expenditure that was not anticipated when the national budget was approved. In the past, the authority for using the funds sat, for the most part, with the president. Under the Emirate, it is the prime minister who controls them. Contingency funds can be controversial because spending them is discretionary and whoever controls these pots of money can use them as they wish, with little oversight or transparency. During the Republic, the media uncovered scandalous examples[13] of how this money was spent. MPs condemned the government for setting aside sums they considered too large, gave too much power to the president and lacked parliamentary oversight over how they were spent.

In the Taleban's 1400 Q4 budget, two budget lines were classed as contingency codes: code 91 (policy) was allocated 1 billion Afs (11.8 million USD) and code 92 (emergencies) 750 million Afs (8.8 million USD). Another code, 981, was allocated a further 1 billion Afs. It was not classed as for contingencies, but as it was for 'urgent and unforeseen expense', that looks to be what it was. Altogether, these budget lines amounted to 2.75 billion Afs (32.3 million USD) or 3.7 per cent of the total mini-budget.[14]

[13] See, for example, this 7 December 2020 Etilaat-e Roz report alleging irregularities in accounting for vast sums spent from code 91 in the 1398 (2019) budget. They included spending on 'personal purposes' such as "hundreds of millions of Afs from policy code 91 [that] have been spent on buying and renting houses, armoured vehicles, apartments, [air] tickets, medical expenses, cash benefits [to senior officials] and other personal expenses."

[14] Contingency funds had been a source of controversy under the Republic not only because of the lack of transparency over how they were spent but also because they tended to bloat, with funds added to them mid-year to be spent at the president's discretion. While article 32, item 9 of the Republic's Public

During the Republic, Presidents Hamed Karzai and Ashraf Ghani controlled this money, with some lines also in the hands of Chief Executive Abdullah Abdullah during the Government of National Unity (2014–20). Under the Emirate, Prime Minister Mullah Hassan controls contingency spending. According to the budget narrative, his permission is also needed to move money from other budget lines to code 91.

The mini-budget also allocated large sums to the Offices of the Highest Official of the Islamic Emirate of Afghanistan[15] and the Prime Minister (962 million Afs/11.3 million), and to the General Directorate of IEA Affairs, the renamed Administrative Affairs Office of the President (AOP) (441 million Afs/5.2 million USD). Together, they add up to 1.4 billion Afs (16.5 million USD) or 2.6 per cent of the Emirate's budget, more than the entire budget for healthcare, or higher education, or any of the 'economic' ministries and agencies listed above, except the Ministry of Finance and Kabul municipality.

According to this mini-budget, at least, the acting prime minister appeared to directly control as much as a fifth of the Emirate's budget, not only through contingency codes and the huge sum allocated to protecting his office, but also through the budget for his own office, shared with the 'Highest Official' of the Emirate, and possibly also the budget of the General Directorate of Islamic Emirate Affairs.

Spending on development

With the benefit of huge foreign grants to supplement Afghanistan's domestic revenues, Republic budgets allocated a far greater proportion of spending to

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Finance Management and Expenditures Law allowed for a maximum appropriation of 3 per cent of total expenditures on contingencies, the actual amount set aside for contingencies varied from year to year. For example, contingency allocations for 1393 (2014), 1394 (2015), and 1395 (2016) accounted for 5 per cent, 2 per cent, and 4 per cent, respectively, while the actual amount spent on contingencies was 9 per cent, 7 per cent, and 11 per cent of the total budget respectively. In 2019 (an election year), "The funds in code 91 were increased from the AFN 1 billion (USD 12.9 million) to AFN 3 billion (USD 38.9 million)." According to the Public Expenditure and Financial Accountability (PEFA) programme, which sets international standards for budgeting and expenditure, scores actual expenditure charged to a contingency: for an average allocation of less than 3 per cent of the original budget, a country would receive an A, for 3 to 6 per cent a B, and 6 to 10 per cent a C score. Any amount exceeding 10 per cent of the budget receives a D score (see here).

[15] Presumably, this is a reference to Amir ul-Mu'minin Hibatullah.

development than the Emirate did. For example, in its last budget, for fiscal year 1400 (2021), the Republic had planned to spend about two-thirds of the budget on running costs and the remaining one-third on development.[16] Allocations in the 1400 Q4 budget, by contrast, showed plans to spend most government revenues on keeping the state running, with just eight per cent of the total going to development.

A member of the Taleban stands next to a roller at the Mianko Dam site near Kandahar. The construction of dams for power generation and water management is one of the Emirate's priorities.
Photo: by Javed Tanveer/AFP, 22 January 2022.

Only 66 of the several hundred development projects that had been part of the Republic's 1400 (2021) budget were included in the Taleban's 1400 Q4, and even then, not all had budgetary allocations.

Since the flow of foreign grants stopped after the Taleban takeover, several hundred donor-funded projects were excluded from the Emirate's budget, including: the Afghanistan Reconstruction Fund (ARTF) funded Citizens' Charter,

[16] For more detail on the Republic's last budget, see Realpolitik and the 2021 National Budget: The toxic struggle for money and power that undermined Afghanistan's Republic.

which was the successor of the decade-long National Solidarity Programme (NSP) and worked through Community Development Councils (CDCs) to deliver core infrastructure and social services to participating communities across Afghanistan; the World Bank funded Women's Economic Empowerment National Priority Programme (WEE-NPP) and; dozens of projects to build hospitals and roads, provide technical vocational training and create jobs, support agriculture and encourage the private sector.

Many development projects under the Republic were either never completed or significantly delayed, for a number of reasons, including security constraints due to the ongoing conflict, procurement delays, corruption and administrative hurdles. Many were donor-driven or pet projects of individual MPs, included as part of the yearly bargaining between government and parliament to get budgets passed. It could be argued that the Emirate's focus on far fewer projects, *if carried out*, would be better than the waste and squandering of resources that took place under the Republic. However, the cutback on development is extreme. What tends to have remained in the 1400 Q4 mini-budget were major infrastructure projects in the mining and energy sectors, power generation and water management and railways. Even then, many were not allocated any money. Possibly, the Emirate is hoping for donors, or private investment.

For example, of the 62 water-management and energy projects allocated money in the Republic's 1400 (2021) budget, only ten were in the Emirate's. Of those, only one project, to support irrigation dams and electricity generation and distribution, had a budgetary allocation – 16 million Afs (188,000 USD) for the quarter, compared to 97 million Afs for the whole of 1400 (2021) (equivalent to 24 million Afs pro rata per quarter) under the Republic. The remaining nine projects had no budgetary allocation, although the budget document specified funding requirements totalling 500 million Afs.

The Afghanistan Railway Authority also saw its projects largely scrapped. Of the 14 projects included in the Republic's 1400 (2001) budget, only 6 remained in the Emirate's. Only one had a budgetary allocation – providing technical support to the Railway Authority – with 6 million Afs allocated, compared to 35 million Afs per quarter (140 million Afs, or 1.6 million USD, for the year) in the Republic's 1400 budget. Ambitious national railway projects such as the Torghundi-Herat, Aqina-Andkhoi and Khaf-Herat lines had no allocations, nor did a project to buy maintenance equipment for the country's railway network, nor the project

to inaugurate and maintain the Mazar-Hairatan line. Once again, funding requirements were noted for the five unfunded projects totalling 387 million Afs (4.6 million USD).

Afghan child workers carry sacks of sugar at the Torkham border crossing between Afghanistan and Pakistan in Nangrahar province.
Photo: Wakil Kohsar/AFP, 2 February 2023.

A Republic project to improve air quality in Kabul, which was allocated 200 million Afs (2.4 million USD), or 50 million Afs per quarter for 1400 (2021), also lost out because of the Emirate's more limited ability to spend: it was allocated a token amount, 763,000 Afs (8,900 USD). The abolishment of the Ministry of Women's Affairs also meant an end to 2.8 billion Afs (33 million USD) worth of projects that the ministry was to have implemented, including providing free phones to Afghan women and children and creating public spaces such as parks, restaurants, parking facilities and shops for women.

Afghanistan's capital Kabul has been luckier: it is getting a facelift reported to be costing 90 million USD (7.7 billion Afs) that includes resurfacing and widening

roads, digging drainage canals and constructing a long-planned but never-started highway in the city's Hazara-majority western suburb, Dasht-e Barchi (see this Washington Post report). The Q4 budget also had a 625 million Afs (7.3 million USD) allocation for 'provincial development projects', which are presumably small-scale, 'public demand' projects similar to those previously submitted by the provincial development committees as part of the USAID-funded Initiative to Strengthen Local Administrations (ISLA).

In general, however, there was little apparent appetite for more basic, 'duller' development spending. For example, it can be assumed little maintenance and repairs of school buildings are being carried out; nor are schools being built in areas where fighting had previously prevented their establishment. Of the more than 8 billion Afs allocated to education in the Q4 1400 budget, 95 per cent was to be on wages, with just 5.4 million Afs set aside for development (from which new schools might be funded) and just 411 million Afs on non-wage costs in the operating budget (the pot from which repairs and the general maintenance of school buildings would be paid) along with all other non-salary running costs.

Despite the relatively small sums allocated for development, at the accountability sessions held in summer 2022, ministers and directors boasted about projects their ministry or agency was responsible for. Even though they gave occasional hints (but few details) of private investment or donor involvement, when set against the small sums of development detailed in the Q4 budget, these claims looked dubious. This was especially so, given it was often not clear whether the projects were aspired to, planned, begun or completed. Some claimed by Emirate officials had already been inaugurated under the Republic. For example, Deputy Minister Mujib ul-Rahman Omar cited the completion of the second phase of the Kajaki Dam in Helmand (see press reporting of this having already been done on 29 November 2020) and the Kamal Khan Dam in Nimruz (inaugurated by President Ghani on 24 March 2021 – see this ToloNews report) as resulting from efforts by the Ministry of Energy and Water to complete unfinished projects. Some of the stand-out projects remarked upon in the accountability sessions are noted in Annex 1.

SPENDING THIS YEAR – 1401

On 14 May 2022, the Taleban's finance ministry announced the Emirate's budget for the year 1401 (21 March 2022 – 20 March 2023). It released just a few details to the public. A comparison of the main differences can be seen in Figure 4 below. It projected revenues of 187 billion Afs (2.2 billion USD) and spending of 231 billion Afs (2.7 million USD), with 28 billion Afs (329 million USD) of that earmarked for development and the rest (88 per cent) on recurring expenditure (operating costs). It did not say how it planned to fill the deficit of 44 billion Afs (518 million USD).[17] The proportion allocated for development was still far lower than the Republic's budgets, but, at 12 per cent, higher than in the Emirate's 1400 Q4 (8.7 per cent). That projected revenue for 1401 was more or less the same as in 1400 Q4, although strong seasonal variability of revenue collection makes it unhelpful to compare one quarter with an annual figure. The World Bank predicted lower revenues for the year: 150 billion Afs (1.8 billion USD) compared to 187 billion Afs (2.2 million USD). The latest actual revenue numbers look to be on course (see Figure 1 on page 5).

Figure 4: IEA 1400 full-year budget (annualised from Q4 figures) compared to 1401

	Year 1400		Year 1401	
	Afs (billions)	Per cent	Afs (billions)	Per cent
Projected revenue	187	80.7%	187	76.7%
Operating expense	204	87.9%	216	88.5%
Development expense	28	12.1%	28	11.5%
Total expense	231	100.0%	244	100.0%
Deficit	-44	-18.9%	-57	-23.5%

Sources: Ministry of Finance budget for fourth quarter 1400 (21/12/2021 - 20/3/2022), annualised for comparison, and full year budget for 1401 (21/3/2022 - 20/3/2023).

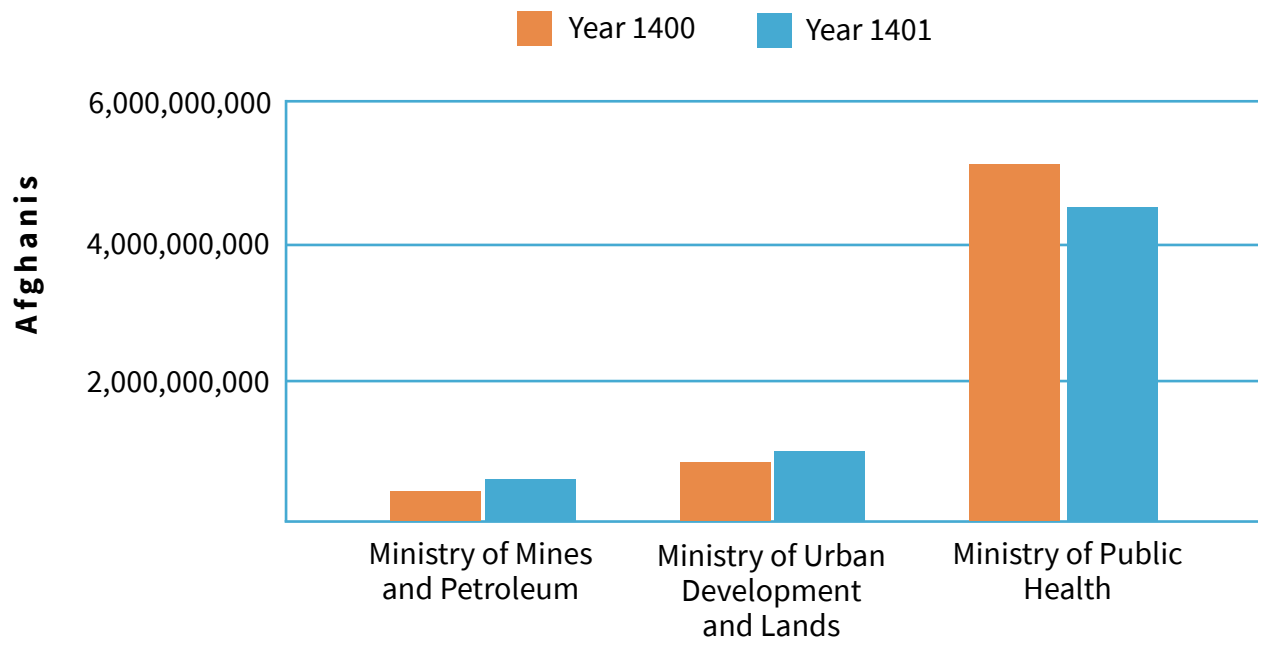
Spending was projected to be 7 per cent higher – an average of 57.7 billion Afs per quarter, compared to 53.9 billion Afs in 1400 Q4. A little more information about

[17] Mohammad Yunus Yawar, Taliban's first annual Afghan budget foresees $501 million deficit, Reuters, 14 May 2022.

spending plans in 1401 could be gleaned from the accountability sessions. Three ministries revealed their budgets, as illustrated in Figure 5:

- Ministry of Mines and Petroleum: 580 million Afs (6.8 million USD) for 1401. This represents an increase of 23.5 per cent from the Q4 1400 budget, much greater than the general increase (145 million Afs per quarter in 1401, compared to 110 million Afs in 1400 Q4);
- Ministry of Urban Development and Lands: 1 billion Afs (11.8 USD), an increase of 14 per cent, also much greater than the general increase (250 Afs per quarter in 1401, compared to 215 million Afs in 1400 Q4);
- Ministry of Public Health: 4.5 billion Afs (52.9 million USD), of which 3.9 billion Afs were for running costs and 575 million Afs for development. The Emirate was planning to spend even less on public health: 1.1 billion Afs per quarter in 1401 compared to 1.2 billion Afs in 1400 Q4, a *reduction of 11 per cent*. However, this is one sector where donors stepped up support considerably in 2022, funding basic healthcare and some hospitals.

Figure 5: The three ministries which disclosed budgets, 1400 compared to 1401



Sources: 1401 figures from the only three ministers to disclose budget allocations at their accountability sessions, August 2022; 1400 figures from mini-budget published by Ministry of Finance and annualised for comparison

The main takeaway from government finances for 1401, however, was that the Emirate had revealed even less information than in its 1400 Q4 mini-budget. Despite the fanfare of the accountability sessions, which were not very informative, transparency in financial matters had diminished.

THE GOVERNMENT'S BIGGEST OUTLAY – SALARIES

The final element in this report draws on research conducted by the AAN team into salaries. Finding out whether government workers were being paid seemed one of the most straightforward ways of ascertaining what the Emirate was doing with revenues. Salaries are, by far, the largest outlay for the government. They are hugely important, particularly at a time of economic crisis: if paid, they support hundreds of thousands of government workers and their families and, through their spending, the wider economy. We also asked people about pensions and payments to the disabled and the families of 'martyrs', ie those killed in the conflict, either military personnel or civilians.

In the early months after the Taleban takeover, there were many reports of government workers not being paid, so we wanted to get an idea of whether payments were finally coming through, to whom and whether it was by bank transfer (as under the Republic) or as cash. We also wanted to find out whether the rates of pay were the same as previously and how any changes had affected interviewees' lives. For those recently appointed, we also asked how they had come to get their jobs and, for former Taleban fighters, how their work now compared with their old lives.

We spoke to 30 people employed by the state, 23 men and 7 women, in June, July and August 2022. They were working in various fields, including education, health, finance, the judiciary, intelligence, army, policing, aviation and in Afghan embassies abroad. Most had already been in post when the Taleban came to power, but 9 were newly employed Taleban or their close associates, for example, a nephew getting a job via his Taleb uncle. We did several follow-up interviews in December 2022 to check what, if anything, had changed.

THE BUREAUCRACY CONTINUES

Almost all interviewees who were already employed by the state when the Taleban took power reported that salary payments had been delayed and then paid only patchily, before settling down in the Afghan new year of 1401 (21 March 2022 onwards). Most said they were now being paid monthly, almost all by bank transfer. The majority of interviewees had also eventually received any pay owed to them for the months worked immediately after the Taleban takeover. A handful had even received money owed from the last months of the Republic, for example, a judge working as a prosecutor (who had solid Taleban family connections).[18]

Significantly, only a few months after the change of regime, government bureaucracy and systems had recovered, and the state resumed using the banking system to pay most staff. Of consequence as well is our finding that the only people not being paid regularly at the time of the interviews were the newly appointed. Until workers are registered in the system, they do not get a wage. Getting registered takes time for ordinary workers and even longer for those who need to be vetted, such as employees of the GDI, who undergo what one man described as the "long and strict procedure for hiring someone." Members of the Taleban, newly appointed by the state, were subject to the same bureaucratic rules as

[18] Government salaries stopped being paid in the last weeks of the Republic after President Ashraf Ghani ordered all spending to be channelled into the ANSF. The Republic's last minister of finance, Khalid Payenda, gave details of how this had happened when he spoke to AAN just after the Taleban takeover:

The midyear review had come at a difficult time when we had lost 3 or 4 key custom houses. We had extensive discussions on the budget and the mid-year [budgetary] review. We discussed different scenarios with [President Ghani]. He chose the worst-case scenario, the one with almost no custom revenues for the rest of the year. He said: Assume that all your custom offices will fall and you won't have revenues, slash the development budget and leave me some room for additional security sector spending. We did that. Before tabling the mid-year review budget at the cabinet, I sent him a ten-page document, with every major decision, for him to approve, not approve, and provide guidance. This briefing detailed the impact of the midyear review on the NTA [National Technical Assistance] staff, reducing the development budget, stopping payments against contracts with contractors and accumulating arrears. He read and signed every single one and told me to go ahead. It was going to be tough. We would have had to lay off 12,000 to 13,000 NTAs across the government. People would not have received [their] salaries on time. We would have had to cut the development budget to zero and give priority to security spending. He said: Fine – this is a matter of our existence and we must make these tough choices. However, the following week, when we stopped payments as we were running out of cash, he was shouting: Why have you stopped payments? I said: But you knew we were stopping payments; we will run out of cash otherwise.

everyone else. However, unlike the Republic, when employees typically also had to wait months to be registered and paid (and might or might not get the full arrears owed), most of our interviewees who were not yet officially working reported getting cash payments which they called 'pocket money' or 'presents' from Amir ul-Mu'minin Hibatullah or from the AOP (the old Administrative Affairs Office of the President, now officially called the General Directorate of IEA Affairs) or via their wartime commanders who were now their superiors in government.

These 'pocket money' payments varied greatly but were typically irregular and ad hoc. A former fighter, now the manager in a provincial government office, said he had received 10K Afs (118 USD) in cash for Eid. In Bamyan, a policeman said he was provided with food and had received a single payment of 5K Afs. The manager of a Ministry of Public Health laboratory said the general director had given him 10K Afs, then 5K for Eid, and 25K to him and ten other directors each, after the department had compiled a list of those needing help and sent it to the AOP which had then sent the cash. A provincial GDI official said his team had each received some cash and a cow to share for Eid ul-Adha. They were getting subsistence payments *(aasha)* of 302K Afs (3,533 USD) every month for petrol and mechanics' bills as well and expected to be prioritised for any available humanitarian aid:

> *Whenever organisations [NGOs and UN agencies] come here to distribute aid, they first visit the district governor's office, the security commander and the district chief of intelligence. The organisations privilege us. For our personnel, they gave us 30 aid cards [about two per person], although till now only WFP [World Food Programme] has been distributing aid.*

Another former Taleb, also yet to be registered, said that if a "mujahed" was struggling, his office would write to "organisations" to try to get him help, either directly or through the local offices of the Ministry of Refugees and Returnees or the Ministry of Martyrs and Disabled.

Another interviewee still waiting to be registered, who had been a supporter of the Taleban rather than a fighter, said he was paid regularly in cash. He had previously worked in a private bank and was appointed to his new job just after the takeover as a desk officer working in a provincial customs house and so, ultimately, for the Ministry of Finance:[19]

[19] In a July 2022 publication on cross-border trade, Changing the Rules of the Game: How the Taliban Regulated Cross-Border Trade and Upended Afghanistan's Political Economy, David Mansfield and Alcis

> *My salary is 10.5K Afs [124 USD] monthly, [the sum] paid to all the unofficial employees [ie regardless of rank] … in cash. The official employees are paid by bank transfer…. Our payment date is regular. On the last day of the month, we go to get it. The administration office of the customs pays the salary.*

An ANSF technician who continued to work in what is now the Emirate's army reported the same system in place where he worked:

> *Whenever I get my salary, the mujahedin [former Taleban fighters] also receive theirs. My salary is according to the previous government's scale because I am registered in the ministry's database. All mujahedin, irrespective of their jobs, receive a fixed salary of 10.5K Afs monthly until after their registration is complete.*

In our first round of interviews conducted in summer 2022, only one of those newly appointed, a man employed by the GDI, said he had been registered and had begun to receive a regularly paid salary.

> *This year (1401), salaries have been paid regularly compared to last year, since all mujahedin and former government employees have been organised and their names included in the database. Each month, the financial committee prepares a table for their salaries and employees have [filled in] their attendance sheets.*

By December 2022, all those appointed after the takeover that we re-interviewed said they had been registered and were getting their salaries regularly, mainly by bank transfer. Interviewees who had been working under the Republic and were already in the system also said salary payments had continued and were regular.

Cuts to wages and benefits

Months after taking power, the Taleban cut the salaries of government employees, with new rates laid out in a letter from acting prime minister, Mullah Hassan, to the Ministry of Finance, dated 31 November 2021. Employees were told their wages had been reduced to cut costs. The new salary scale for civil servants on grades

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report on how the Emirate swiftly replaced senior officials at border crossing points. Perhaps it replaced people at the mid-level as well, given how critical this area of revenue collection is to the sustainability of the Taleban's administration.

1 to 8 shows an average reduction of almost 10 per cent. If inflation is taken into account, the reduction in spending power was more like 25 per cent (see Figure 6).[20]

Figure 6: Civil servant salaries by grades, Republic compared to IEA

Civil servant salaries by grades			
Grade	**Republic (Afs)**	**IEA (Afs)***	**Change**
1	32,500	27,850	-14.3%
2	22,400	18,600	-17.0%
3	16,000	14,400	-10.0%
4	11,900	10,900	-8.4%
5	9,200	8,600	-6.5%
6	7,500	6,750	-10.0%
7	6,200	5,900	-4.8%
8	5,600	5,200	-7.1%
Average			**-9.8%**

* The IEA figures are the midpoints of salary ranges.
Source: Ministry of Finance, 21 December 2021

The letter from the acting prime minister also gave salary scales for: the military and police; judges; teachers and university professors (the only profession which seems to have been given a pay increase); and senior officials, such as the acting prime minister (198,250 Afs/2,332 USD), his deputies (183,000 Afs/2,150 USD), ministers, the head of the Supreme Court and director of the GDI (137,250 Afs/1,615 USD), deputy ministers (91,500 Afs/1,076 USD) and the mayor of Kabul (106,750 Afs/1,256 USD).

The letter also said that government employees would be given 30 Afs for lunch and 70 Afs for their evening meal. However, all our interviewees reported an end to these and other in-work benefits such as money for transport, as well as a cut in work-related expenses, for example, mobile phone cards and fuel and

[20] Figures, as reported by Hasib Bahsh in a 2 December 2021 Hasht-e Subh Daily report: The new salary scheme of the acting government of the Taleban for government employees (in Dari, with screenshots of the original document).

also, crucially, an end to paid overtime.[21] The reduction in basic pay among our interviewees appeared to start at about 8 per cent, but with the end of overtime payments, the loss in take-home pay rose sharply.

As previously, employees may get extra payments *(emtiaz)* on top of their basic salary. In the police force, one officer serving in Bamyan, who had been hired post-takeover and is now registered and being paid, said, "Salaries differ based on education, as well as experience of jihad … [which] is actually considered work experience. For instance, the bonus is greater for those who have been doing jihad for ten years." An army officer said that Talebs, once officially enrolled in the army, got a monthly boost to their salary. For example, he said, all army majors get a monthly salary of 15K Afs (176 USD), but former Taleban, with "at least five years of jihad experience," get 18,500 Afs [218 USD]. "The Amir ul-Mu'minin," he said, "has given this benefit to the mujahedin."

The cut to basic take-home pay has left most of our interviewees struggling to make ends meet. It came after years of civil servants saying they were not paid enough to live on[22] and in the middle of a cost-of-living crisis. In November 2021, when news of the cuts came through, inflation stood at 32 per cent year-on-year for basic household goods, according to the World Bank's Economic Monitor published on 17 December 2021. Many interviews described the calamitous impact of the cut in their take-home pay. For example, an employee at the Ministry of Finance said his basic pay had been reduced from 18.5K Afs to a bare 9K Afs, and he had also lost payments for overtime, transport and lunch:

> *[W]hen an employee's [take-home pay] goes down about 70 per cent while the cost of living is so high … it affects all family members mentally and economically. Life goes on with difficulty. Everyone has a hard time living in Afghanistan these days. I get a salary of 100 dollars now, but expenses are too much. Now, I reckon we live under the poverty line.*

[21] Ministries used to have a budget for overtime. Now, according to the 1400 Q4 budget narrative, the overtime code has been abolished. Instead, if a state entity needs to pay an employee overtime, it must use money from the salary code and the Ministry of Finance must approve the payment.

[22] In the battle to pass its 1400 (2021) budget, the Republic finally agreed to increase the monthly salaries of civil servants and teachers on grades 1 to 8 by 2,000 Afs, taking money from contingency code 91 and various other 'savings'. Even then, for many employees, this would still not have amounted to a realistic living wage, but it was what the Republic said it could afford and it promised to review salary scales again in 1401 (2022). Those increases to salaries were, however, never actually implemented. In other words, the Taleban reductions were to the old salary scale.

A few of our interviewees were managing better, typically because they had other sources of income. The manager of a provincial education department, for example, had seen his monthly pay decrease from 12K to 10K Afs (141 to 118 USD), along with an end to paid overtime, which used to bring in around 7K Afs (82 USD). However, he owned his own home and some rental properties, so he was "fine, better off" than many of his colleagues. He stressed that in his department the pay of the lowest grades, 7 and 8, had not been reduced and no one had been sacked, both of which he considered positive in the circumstances. A doctor who was also a medical lecturer and trainer said his take-home pay had been cut from 43K to 30K Afs (506 to 353 USD). He was looking for other work: presumably, his profession gave him more opportunities than others to seek alternatives to working for the state.[23]

Several female interviewees, who are no longer allowed to work, said they were required to go regularly to the office to sign an attendance sheet, and then they would get paid. For example, a teacher of grades 11 and 12, barred from teaching boys and with no older girls to teach as their schools are closed, was still getting her salary, albeit reduced like almost everyone else (12.5K to 11.5K Afs/147 to 135 USD).

For senior officials, there is one bonus, contentious under the Republic, that the Taleban decided to abolish, before reinstating it. *Kharj-e dastarkhwan* is a monthly lump sum given to senior officials to cover their hospitality expenses. It is much valued by recipients, who can choose what to spend it on. We did not interview anyone receiving this bonus, but three interviewees referred to it. One, a former deputy director who was demoted and was no longer receiving hospitality expenses, said the payment still went to those at director and deputy levels, but only to "people who are members of the Taleban."

[23] The only interviewee seeing some improvement to their pay was a support staff member at the Islamabad embassy. Salaries are now paid from embassy income and, as other Afghan embassies in the region have closed, his has provided even more revenue-earning services, such as the provision of passports, visas and other documents. He said his wages had risen from 400 to 450 USD (in cash) after a request for the increase to help staff deal with the rising cost of living.

By contrast, an interviewee working at the embassy in Ankara in Turkey reported that staff had lost out from the change of government. Their salaries were down by about 18 per cent, while help with rent and other expenses and a top-up they used to get from NATO had all ended. As wages are paid out of embassy revenue (by bank transfer), they were now only paid irregularly. He said he was also owed two months' wages. All staff, he said had moved further away from the embassy to areas with cheaper rents.

Hiring, firing, demoting and purging

Among our interviewees were people who had been demoted, fired or hired, patterns of employment indicating some of the priorities for the Emirate.

Two female interviewees – who, unlike many others, were still working – had been demoted. One is a senior police officer, still in the force, who now works as a police guard at a state institution, with longer hours and half the salary. She said the hurt was as much "moral" as economic: the long, hard efforts she had made to advance herself – all for nothing. Her bright future lost, she was now taking orders from a Taleb "who doesn't know anything." Yet, she added, "We have to work to support our families – otherwise, we'd go hungry."

Another woman, previously senior in a provincial office of the Department of Education, was barred from her old office, which is now a male-only workplace. She was given a new job as a school principal. Pay-wise, she has gone from 25K Afs, plus around 10K Afs overtime (412 USD in total), to 12.5K Afs (147 USD) (school principals were previously paid 16K Afs/188 USD). Again, the loss was far more than just monetary when she "lost all my achievements":

> *My work's changed a lot. I used to work at the provincial level and had responsibility, particularly for the hiring and [professional] growth of women. All the responsibilities to do with women, especially female teachers and employees in this department, were referred to me, and I did my job well. But with the coming of the Taleban, I lost my position and they hired a man instead of me. He can't deal properly with women's problems.*

Some men have also been demoted. One ANA officer described returning to work with great trepidation but said he had received plaudits and cash presents because the entire brigade valued his technical skills and hard work. Even so, he was demoted: "Previously, I was working as the chief of the platoon. Now I work as the deputy. According to an order, employees of the previous government should work one level lower than their previous rank." He also saw his salary reduced from 25.5K to 19.4K Afs (300 to 228 USD).

The newly employed Taleban or Taleban supporters we interviewed had all got their jobs through *wasita* (connections), most despite having no or little relevant experience or qualifications and without taking a test. A similar survey undertaken at other points of regime change – in 2001–02, or 1996 or 1992 – would have

thrown up similar accounts from the newly appointed then. Then as now, this practice raises questions of how effective the state can be if it appoints people according to the benefit of the network and the individual, rather than the general public – those using services and paying for them through taxes.

Most of the Taleban interviewees were frank and indeed appeared quite humble about their lack of experience, while also recognising their own worth as men who had risked their lives and 'given martyrs' in what they viewed as a war of liberation. For example, one man said his old commander had brought him in as the manager in a government office because he had been 'working' in the province, so could advise him on a place he knew so well.

Newly-recruited Taleban security personnel attend their graduation ceremony in the Faizabad district of Badakhshan province. Former Taleban now form the bulk of the Emirate's security forces.
Photo: Omer Abrar/AFP, 9 February 2023.

> *When I was hired for this position, I didn't take any exams and wasn't interviewed by anyone. I have little experience in this work, but insha'allah, I try not to make mistakes. I faced hardships in the past because, when there was fighting, I was trying urgently to get to [the battlefield] and help in the fight and get the wounded comrades out to the border for treatment.*

At the time of this interview, in early summer 2022, he was still waiting to be registered and paid. If he was not paid soon, he said he might return to his original path in life, being a farmer. He also said he wanted to continue his education and perhaps study law. Re-interviewed in December, he was by then registered and getting a salary (paid by bank transfer), had been promoted and had hired labourers (*dehqan*) to work the family land, which brought in an additional income. He said there was even a possibility he would be sent to Kabul to study in 'the academy'.

There are few statistics on how many Taleban have been newly appointed or in what sectors and grades. Our interviewees in the civil service, education and security forces generally reported that senior staff were now Taleban, although a Taleb might still have a more technically experienced deputy. Two sectors appear to have been more completely purged and Talebanised: the security services and the courts. Statistics are few, but in its accountability session the Ministry of Interior said that of its 200,000 staff, 44,942 were assigned to 'military posts' and of those, 42,226 were 'mujahedin' (as the Taleban refer to themselves) and 2,716 former-government.[24] We spoke to several people working in the police or army, both Taleban and those who had stayed in post from the days of the Republic, to get their impressions on the make-up of the security services now and whether former soldiers, police and civilian colleagues were still employed.[25]

One still-serving officer with technical skills said only several dozen former personnel remained in his thousands-strong brigade and even then, his Taleban comrades "keep their eyes on us because they don't trust us yet." Another still-serving employee at the Ministry of Defence said civilian employees had been able to return to work, but "the bosses are Taleban", and as to the army itself, only professional and technical personnel had been allowed to return – trainers, engineers, pilots, health professionals and those with expertise in planning and policy. They included some generals. He went on:

[24] At the session, MoI forces were reported as having conducted 1,551 military operations, resulting in 243 'enemies of the country' being killed and 72 injured while 314 surrendered.

[25] Senior Taleban officials have repeatedly called for former 'professional' servicemen to return to work (as reported by the media, for example here, here and here). There have also been reports of returning personnel being beaten, detained and killed (see for example UNAMA's July 2022 report into human rights abuses).

> *A number of soldiers have also returned to their duties, especially in radio communication, logistics and cleaning weapons, [areas where] professional and experienced people work. For example, the logistics and transport headquarters of the Ministry of Defence has 1,000 personnel. Of these, 250 are from the former government and all of them are professional and experienced. The rest of them are mujahedin. The top commander is also a Taleb, but his deputy is from the Republic government.*

At the Ministry of Interior, interviewees reported a similar pattern: civilian employees at the ministry and traffic police had been able to return, one interviewee said, but not, in general, elsewhere. The exception to this pattern is Kabul airport, an interviewee said, where all employees are experienced personnel from the former government, but with Taleban now working alongside them.

Interviewees, both Taleban and non-Taleban, reported that police and soldiers had been vetted, including with biometrics (see also media reporting about vetting from November 2022 here and here). One man, a labourer, said he had been fired, or not recruited, because he was on the Republic-era database:

> *I told them I was only a labourer … and had got daily wages. I had gone through the biometric process because it was a military camp … but the Taleban didn't accept [this]. Since the biometric system became active, people who worked in the former government have been fired, except the professional and experienced people.*

Some of our non-Taleb interviewees still serving in the security services reported a hostile atmosphere. "They do not sit down with us to eat lunch," one man said. Another said of his Taleban co-workers: "Many behave very well towards us and sometimes we debate issues in a friendly fashion, although they tell us, 'Be thankful to God that we left you alive.'"

The courts are the other sector now heavily weighted towards staffing by Taleban, unsurprising given both the movement's concern with administering justice and the prestige accorded to those serving as judges. Former judges and prosecutors the authors spoke to said many of their fellows were now outside the country or in hiding. They said that judges working during the Republic, both men and women, had been fired and were receiving no pay, with the exception of some male judges who had worked in administration and were considered 'professional', whom the Taleban asked to return to the office. Male prosecutors only had been asked to go

in to work, but there had also been a 'downsizing' of the Attorney General's Office, which meant, as one female prosecutor who used to work there said:

> *The special prosecution units dealing with violations against women have been dissolved. All the staff, including its women leaders, are now unemployed. There are a lot of other offices like this that have been dissolved.*

Women prosecutors were told not to return to work, but interviewees said they continued to be paid in return for periodically signed attendance sheets.

There is an ongoing dispute within the Emirate as to whether, under sharia law, prosecutors should have any role in courts. For now, prosecutors, both former government and Taleban, are working and being paid, although according to one of our interviewees (the former judge with good Taleban connections), his and other prosecutors' salaries have been severely cut, he believes because of this dispute. His salary had fallen from 31,000 Afs a month to 12,800 (365 to 151 USD).[26]

Pensions and disabled and martyrs benefit payments

Retirees, the disabled and the families of martyrs all complained that payments had stopped after the Taleban takeover.[27] At the close of 2022/start of 2023, pensioners were still reporting that they had not received the money they believe is their right, given they paid into their state pensions throughout their years of employment.

A former secretary and now widow who worked for twenty years in the Ministry of Agriculture said she used to receive a pension of 40K Afs (471 USD) yearly by bank transfer but had not been paid for either 1400 or 1401. She said that last year (1400), the retirement directorate had told her that former military would not be getting their pensions, but civilians like herself would be. Since then, she had been told to wait for an announcement. She described the loss in income as calamitous:

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[26] See also the 20 January 2023 statement by the United Nations Special Rapporteur on the independence of judges and lawyers, Margaret Satterthwaite, and the UN Special Rapporteur on the situation of human rights in Afghanistan, Richard Bennett, "UN experts: legal professionals in Afghanistan face extreme risks, need urgent international support."

[27] This was the consistent message from interviewees asked by AAN about their household economies in late 2021.

> *We're a family of six. One of my sons works, but he can't meet all our needs. The pension was good, helping my family to some extent. Without it, I have no other income. I'm old. I can't work anymore.*

A former head teacher in Panjshir had a similar account of hardship after his 80K Afs (941 USD) a year pension, which had helped support 12 people, stopped.

> *Now I'm in a lot of debt. Two of my sons are in Iran, working and helping, but there isn't much work there and they can't help much. We also have farmland, but haven't been able to grow anything for the last two years because of the fighting in our province. I'm old. I can't work the land anymore, and my sons can't go there because we're afraid of the Taleban and the fighting…. We've had a lot of problems. I'm sick and can't [afford to] go to the hospital or a doctor for treatment.*

He said that every time he goes to the pension department, they just "delay for another day." Last year (1400/2022), he said they told him to wait until the budget was approved and the council of ministers made a decision.[28]

Some, but not all, of our interviewees who are eligible for martyrs or disability payments have fared better. The widow of an ANA soldier killed in Helmand eight years ago who has always done paid work (tailoring and laundry) said that after her martyrs' benefit stopped, she had been forced to take two sons of her six children out of school and send them out to work. Her neighbours also helped.

> *[I made] great efforts [and kept] going to the Ministry of Martyrs and Disabled until they put me back on the list of martyrs' families again. I went through biometrics. I filled out a form and the wakil-e guzar [neighbourhood head] confirmed it all. Last week they called me and said the money was transferred to the bank: "Go and get it." But they have reduced the amount. Under the Republic, I got 235K Afs [2,765 USD] a year, but now they pay only 96K [1,129 USD].*

Another interviewee, a teacher who lost a leg in a bombing in Kabul, had also finally managed to get his disability stipend. After repeatedly going to the bank and the Ministry of Martyrs and Disabled, he said he was permitted to re-apply for his stipend at the beginning of 1401 (March 2022). He received it in November – 30K

[28] After a group of pensioners held a demonstration in Kabul on 2 January 2023, Ministry of Finance spokesman Ahmad Wali Haqmal told ToloNews the ministry had "allocated around four billion Afs for the retirees in the budget of the current year [1401]. We are waiting for its approval."

Afs [353 USD] for six months, the same as under the Republic. However, he was told there was not enough money to pay arrears.

Another disabled man living in Kabul said he had also received his stipend for the first six months of 1401, but it had been cut from 30K Afs for a half year to 18K Afs (353 to 212 USD). He also said the Taleban had seized booths belonging to him and 39 other disabled people, which the old parliament had given them permission to build and rent out to shopkeepers. Together, stipend and rent, had provided sufficient income:

> *We were able to live our lives in a good manner [but since the takeover], I can't run my home or feed my children. I've had to borrow money from relatives, but now I've finished that and the stipend alone will never be enough to feed my children. I really don't know what to do or what will happen in the future.*

CONCLUSION

The interviews about salaries and glimpses into Taleban financial planning provided by the 1400 Q4 mini-budget and accountability sessions show how well the bureaucratic machinery of the state, built up over twenty years of foreign funding, more widespread education and relatively stable government, has continued to function despite the extreme upheaval of regime change. Unlike the 1990s, the Taleban did have a functioning state to capture in August 2021 and have focused on maintaining the bureaucracy and extending their control over it. A key element, perhaps the key element, was control of the finances. The Emirate's rigorous collection of domestic revenues has meant the administration does have the money to pay for government salaries, at least until now. Those working in education and the civil service appear largely to have been kept on, although reduced wages have left many struggling unless they have other sources of income. Women workers who have been barred from their now male-only government places of work are still being paid – for now. Pensioners, however, are still waiting for payments.

Taleban and their associates have been appointed to positions of authority, with qualifications and experience specific to the job appearing unnecessary, and

possibly in more junior grades as well. The newly hired Taleban interviewed for this report said they had to wait to be paid until they were registered in the system, as is normal in Afghanistan. Unlike during the Republic, however, they were given cash handouts, and some reported this was on a monthly basis.

Several questions need to be watched: Will wages continue to be paid, in particular to women barred from working? Will existing workers keep their jobs or be pushed aside by Taleban appointees at various levels? The authors have heard from people who fear they have been retained to provide continuity or train newly employed Taleban who will, in the future, take their jobs. So far, this appears only to be a fear, but it is also something to monitor.

The interviews also reveal just how many cash payments are being made, both ad hoc and regular. Cash is notoriously difficult to keep track of, which is why those concerned about financial transparency prefer payments by bank transfer. Alongside this are the large, planned outlays on contingencies where spending is discretionary and unaccountable. There are various other black holes in the finance data. The biggest, that we know absolutely nothing about, is how the Emirate spends income accruing from revenue streams that do not go through the Ministry of Finance, including the so-called Islamic taxes. There is also no up-to-date data on the allocation of money to ministries, or information about how procurement works and who gets contracts or mining concessions, all of which are traditional pathways for benefiting from state spending.

Nevertheless, this research does indicate where Emirate spending priorities have lain. Allocations in the 1400 Q4 mini-budget point to security being pre-eminent among its concerns. Along with judges, this also appears to be the one sector purged of its former personnel and replaced by Taleban fighters. There have been some exceptions for those deemed to have particular expertise and who have been vetted. Employing fighters in the police, army and intelligence following regime change is normal practice in Afghanistan, as elsewhere, given the new authorities' need to ensure loyal security services. Leaders also want to keep the large body of armed men who have borne them to victory happy. During the Taleban's first emirate, small numbers of security personnel from the old regime were also retained if they had technical or specialised skills. One of the authors knew a tank driver and several pilots who continued to serve under the Taleban. It was easier for Pashtuns and/or members of the *Khalq* faction of the People's Democratic Party

of Afghanistan (PDPA) to get the necessary security guarantees to stay on *if* they had the technical skills needed by the first Emirate.

Bird vendors wait for customers in the bird market in Kabul's Koch-e Kafuroshi.
Photo: Wakil Kohsar/AFP, 16 February 2023.

In other sectors, it appears that Talebs have been appointed to senior roles, but most of the existing junior staff have been retained. In this way, the Taleban keep a hold on state institutions, while large numbers of their former fighters – who understandably have little experience in most other fields – are employed in the security services and thus kept out of trouble. Noticeably, because wasita drives hiring choices, employment and money continue to follow the old command structures and networks. Gaining control of budgets and getting your men into jobs is crucial to leaders for maintaining prestige and influence. Conflict over budget allocations remains a potential focus of internal tension and conflict, therefore, within the leadership.

The redeployment of large numbers of former fighters into the state security forces should strengthen Taleban coherence and the administration's sustainability.

A victory that left tens or hundreds of thousands of former fighters with no income and no reward for having fought a jihad, largely without pay and with friends and comrades martyred, would have been risky. However, as the Emirate beds down, another issue to watch is how the 'rewards' of victory are shared out, and are seen to be shared out. Taleban are certainly being favoured in hiring, but the danger always for a group after it has gained power is of growing distinctions within what is now the ruling party, in this case, between former rank-and-file fighters, now on a salary if they are lucky to have been employed, and their leaders. Those senior figures now have access to all a state has to offer to those who control budgets in a context of little or no public accountability or transparency. Perhaps aware of this, in his letter to state employees laying out the November 2021 wage cuts, the acting prime minister compared the Emirate favourably to the Republic: then, the highest-paid person, the president, received 15 times the salary of a grade 1 employee. That factor, the letter said, has now been cut to 6.5.

However, there is so much about Emirate finances that most Afghans, including former Taleban fighters, do not know: who spends contingency budgets and which offices have budgets seemingly out of all proportion to their duties; who gets contracts and concessions and on what terms and; what happens to entire revenue streams that do not go through the Ministry of Finance books? If distinctions widen and come to be seen as unfair not only between Taleban and non-Taleban but also, perhaps more significantly, between the Taleban haves and have-nots, that could be divisive.

The redeployment of fighters onto the state's books was undoubtedly necessary for the stability of the Emirate, yet it comes at a cost for Afghanistan. Money spent on security means there is less available for education, health, irrigation, agriculture, power, roads and transport, and for measures to protect people and farming from the damage of the climate crisis. For the Afghan taxpayer, who is now footing the bill for government spending, the Emirate's spending priorities raise fundamental questions.

Cover photo:
A man and boy walk on a street in Kabul. After capturing power, Taleban became a familiar sight in Afghanistan's capital.
Photo: Shafiullah Kakar/AFP, 31 December 2022.

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ANNEX 1. HIGHLIGHTS FROM THE ACCOUNTABILITY SESSIONS

Various projects were mentioned at the government's accountability sessions held in August and September 2022 to mark the first year of the Taleban's return to power, although their status was often unclear (were they hoped for, planned, begun, completed by the Emirate – or completed under the Republic?). Some of those highlighted by the senior officials were the following:

The Ministry of Economy is seeking the return of donors and development agencies that had previously committed to specific projects. If funded, more than 1,000 projects worth 926 million USD could be implemented "by different government institutions."

The Ministry of Mines and Petroleum has surveyed various mines and oil fields and inaugurated the Qashqari oil fields in Sar-e Pul province with a contract given to the China National Petroleum Corporation (CNPC), which is obliged to start extracting within two months. The ministry is making efforts to restart major projects such as the Chinese-contracted Mes Aynak copper mine in Logar province and the Turkmenistan–Afghanistan–Pakistan–India (TAPI) natural gas pipeline.

The Ministry of Energy and Water is making efforts to complete unfinished projects, including the Kajaki Dam in Helmand (second phase now completed), the Kamal Khan Dam in Nimruz and the Shah wa Arus Dam in Kabul province. In Paktia, surveys of ten dams, large and small, have begun. 334 development projects (worth 11.3 billion Afs/132.9 million USD) need 'emergency aid'. A five-year development plan for river basins has been completed (a surprisingly quick turnaround). A number of agreements with investors and institutions have been signed.

Da Afghanistan Breshna Sherkat (DABS), Afghanistan's national electricity provider, has 24 projects worth 261 million Afs (3 million USD), funded from domestic resources. It plans to implement a further 19 projects worth 799 million Afs (9.4 million USD).

The Railway Department highlighted three projects: the Trans-Afghan railway (ongoing technical discussions with Uzbekistan and Pakistan); the Aqina-Andkhoy

railway in Faryab Province (inaugurated) and; the third phase of the Herat-Khaf (Iran) railway (efforts to complete). The department has reached out to Uzbekistan and Iran to discuss the planned expansion of the railways.

The Ministry of Urban Development and Lands has finalised plans for the construction of 200,000 residences in 12 provinces. It has signed a deal with the Beijing-Nangrahar Company for the construction of 150 small and medium factories in Kabul, with an investment of USD 216 million Afs (2.5 million USD).

The National Development Agency has completed 81 development projects, targeting water resource management, agriculture, construction and production. It has also 'restored' government properties and paid contractors' debts. It has started implementing 692 projects worth 112 billion Afs (1.3 billion USD).

Kabul Municipality has launched 181 development and construction projects worth 4.8 billion Afs (56.4 million USD), focusing on infrastructure, including building roads and managing surface water. It has launched a bus system, currently with two routes.

The Ministry of Education has approval to establish sharia faculties in 17 provinces.

The Ministry of Public Health is negotiating with Russia, China and Uzbekistan to build hospitals, establish 146 medical centres in Balkh, Kunduz, Baghlan, Herat, Paktia and Paktika and a 500-bed maternity hospital.

The Ministry of Transport and Civil Aviation reported two projects dealing with airport security and handling services.

The Ministry of Public Works has completed four major projects estimated to be worth 138 million Afs (1.6 million USD): reconstruction of the Kabul-Kandahar highway (69 million Afs/812,000 USD); reconstruction of the Qalat-Shinkai road (6 million Afs/71,000 USD); the repair of five bridges on this route (15 million Afs/176,000 USD); and major repairs to the Kabul-Maidan Shahr road (worth more than 48 million Afs/565,000 USD).

It has built a total of 1,831 kilometres of roads, 1,000 metres of bridges, 404 metres of reinforced bridges and 1,147 metres of retaining walls, in all 34 provinces. It has signed a contract for the reconstruction of the Kabul-Ghazni road, surveyed 205 kilometres of wrecked roads and 583 destroyed bridges for repair and designed 184 bridges and 610 metres of retaining walls.

It reported 50 incomplete development projects, which had been funded by the (former) government, the World Bank, Asian Development Bank and/or the Saudi Development Bank. It said it was engaged in ongoing talks with (unnamed) donors on rebuilding the Kabul ring road, the Herat-Ghor Road and some other projects.

ANNEX 2. TRANSLATION OF THE 1400 FOURTH QUARTER (Q4) BUDGET DOCUMENT SPREADSHEETS

Table 1: Summary of Quarterly National Budget (Jadi, Delw and Hut) year 1400

Summary of budget and funding sources	1400
Total Resources	**47,500,000,000**
Domestic Resources	47,500,000,000
Foreign Resources	-
Total National Budget	**53,937,682,929**
Operating Budget	49,218,324,814
Development Budget	4,719,358,114
General balance (surplus/budget deficit)	**(6,437,682,929)**
Operating Budget	
Total Operating Budget	**49,218,324,814**
Domestic Revenues	47,500,000,000
Donor assistance in the operating budget	-
Total funding for operating budget	**47,500,000,000**
Surplus/Budget deficit for operating budget	**(1,718,324,814)**
Development Budget	
Discretionary development budget	4,719,358,114
Non-discretionary development budget	-
Total Development budget discretionary and non-discretionary	**4,719,358,114**
Share of domestic revenues in development budget	-
Discretionary contributions to development budget	-
Discretionary grants and loans	-
Total funding for development budget	**-**
Surplus / deficit for development budget before adding microfinance funds	**(4,719,358,114)**
Cash reserves (treasury)	-
IMF loans	-
Balance (unfunded)	**(6,437,682,929)**

Table 1: Summary of Quarterly National Budget (Jadi, Delw and Hut) year 1400

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Development Budget	
Discretionary development budget	4,719,358,114
Non-discretionary development budget	-
Total Development budget discretionary and non-discretionary	**4,719,358,114**
Share of domestic revenues in development budget	-
Discretionary contributions to development budget	-
Discretionary grants and loans	-
Total funding for development budget	**-**
Surplus / deficit for development budget before adding microfinance funds	**(4,719,358,114)**
Cash reserves (treasury)	-
IMF loans	-
Balance (unfunded)	**(6,437,682,929)**

Table 2: Operating Quarterly Budget (Jadi, Delw and Hut) for the year 1400 based on administration and economic codes

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25 Acquisition of assets	Total
	Governance and Public Service	**1,633,637,655**	**814,684,549**	**-**	**-**	**152,125,000**	**2,600,447,204**
10	Offices of the Highest Official of the IEA and the Prime Minister	600,150,156	211,850,524	-	-	150,000,000	962,000,680
13	General Directorate of IEA Affairs	378,472,026	23,606,250	-	-	2,125,000	404,203,276
23	Ministry of Foreign Affairs	401,226,085	512,856,017	-	-	-	914,082,102
62	Independent Administrative Reform and Civil Service Commission	49,764,408	22,655,108	-	-	-	72,419,515
11	Meshrano Jirga Secretariat	20,969,685	847,371	-	-	-	21,817,056
12	Wolesi Jirga Secretariat	34,015,515	944,281	-	-	-	34,959,796
85	Independent Commission for Overseeing the Implementation of the Constitution	8,701,415	3,750,000	-	-	-	12,451,415
50	Ministry of Justice	140,338,365	38,175,000	-	-	-	178,513,365
	Security	**9,854,550,194**	**2,867,000,000**	**-**	**-**	**45,000,000**	**12,766,550,194**
64	National Security Council	2,700,264,579	875,000,000	-	-	20,000,000	3,595,264,579
15	General Directorate of Intelligence	191,120,875	48,750,000	-	-	-	239,870,875
22	General Directorate of Security for the Prime Minister	6,723,707,368	1,803,750,000	-	-	25,000,000	8,552,457,368

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25 Acquisition of assets	Total
17	Ministry of Defence	239,457,372	139,500,000	-	-	-	378,957,372
	Protection and Public Order	**7,964,006,101**	**2,156,518,049**	**-**	**-**	**35,000,000**	**10,155,524,149**
26	Ministry of Interior	7,046,994,721	1,840,315,020	-	-	35,000,000	8,922,309,741
51	Attorney General's Office	297,938,470	48,000,000	-	-	-	345,938,470
14	Supreme Court	571,411,680	241,556,279	-	-	-	812,967,959
68	National Disaster Preparedness Agency	23,190,970	20,375,000	-	-	-	43,565,970
86	Independent Human Rights Commission	24,470,260	6,271,750	-	-	-	30,742,010
	Economic Affairs and Agriculture	**1,049,621,833**	**245,796,319**	**375,000,000**	**1,500,000,000**	**1,550,000**	**3,213,218,152**
35	Ministry of Economy	39,047,910	7,275,125	-	-	-	46,323,035
39	Ministry of Agriculture, Water and Livestock	247,488,810	34,055,140	-	-	-	281,543,950
25	Ministry of Commerce and Industry	62,881,943	30,615,202	-	-	-	93,497,145
58	Housing and Community Amenities	15,206,250	6,886,250	-	-	50,000	22,142,500
20	Ministry of Finance	455,598,400	128,689,578	375,000,000	1,500,000,000	1,250,000	2,501,787,978
	Including funds for Afghan national cricket team	-	-	-	-	-	12,500,000
	Including funds for the Olympic Committee	-	-	-	-	-	*12,500,000*
	Including for currency exchange balance	-	-	-	-	-	*16,250,000*

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25 Acquisition of assets	Total
66	Supreme Audit Office	35,798,270	4,025,025	-	-	-	39,823,295
73	National Statistic and Information Authority	193,600,250	34,250,000	-	-	250,000	228,100,250
81	Microfinance Investment Support Facility for Afghanistan	-	-	-	-	-	-
	Health						
37	Ministry of Public Health	636,331,279	534,000,000	-	-	-	1,170,331,279
70	Afghanistan Medical Council	3,810,370	200,000	-	-	-	4,010,370
	Energy and Mining	**211,718,766**	**62,044,138**	**-**	**-**	**-**	**273,762,904**
32	Ministry of Mines and Petroleum	82,862,180	21,300,800	-	-	-	104,162,980
41	Ministry of Water and Energy	119,574,198	37,586,627	-	-	-	157,160,825
83	Da Afghanistan Breshna Sherkat	-	-	-	-	-	-
75	Atomic Energy High Commission	9,282,388	3,156,711	-	-	-	12,439,099
	Transport and Communications	**254,743,128**	**155,944,889**	**-**	**-**	**-**	**410,688,017**
34	Ministry of Telecommunications and IT	51,612,594	19,496,537	-	-	-	71,109,131
42	Ministry of Public Works	68,642,459	92,733,654	-	-	-	161,376,114
45	Ministry of Transport and Civil Aviation	117,322,299	33,748,935	-	-	-	151,071,234

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25 Acquisition of assets	Total
89	Railway Authority	17,165,775	9,965,762	-	-	-	27,131,537
	Housing and Social Alignment	**251,479,030**	**46,250,000**	**-**	**-**	**-**	**297,729,030**
79	Kabul Municipality	-	-	-	-	-	-
49	Ministry of Urban Development, Land and Capital Zone Development	163,529,040	23,750,000	-	-	-	187,279,040
82	Afghanistan Water and Sewerage Company	-	-	-	-	-	-
43	Ministry of Rural Rehabilitation and Development	87,949,990	22,500,000	-	-	-	110,449,990
	Education, Culture and Religion	**9,855,041,054**	**1,186,855,723**	**-**	**-**	**-**	**11,041,896,776**
24	Ministry of Guidance, Hajj and Endowments	364,390,480	84,042,500	-	-	-	448,432,980
36	Ministry of Information and Culture (National Radio and Television, Access to Information Commission)	169,497,217	66,333,500	-	-	-	235,830,717
63	General Directorate of Physical Education and Sports	19,618,150	35,775,000	-	-	-	55,393,150
27	Ministry of Education	7,829,357,217	411,288,821	-	-	-	8,240,646,038
40	Department of Technical and Vocational Education	313,720,320	90,127,564	-	-	-	403,847,884

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25 Acquisition of assets	Total
28	Ministry of Higher Education	918,670,515	401,436,250	-	-	-	1,320,106,765
61	Academy of Sciences of Afghanistan	35,066,860	12,072,000	-	-	-	47,138,860
52	National Examination Authority of Afghanistan	30,146,725	15,030,088	-	-	-	45,176,813
54	Ministry of Vice and Virtue and Listening to Complaints	174,573,570	70,750,000	-	-	-	245,323,570
	Public Safety and Environment	**434,469,715**	**196,910,000**	**-**	**3,375,000,000**	**-**	**4,006,379,715**
60	National Environmental Protection Agency	38,767,652	16,000,000	-	-	-	54,767,652
46	Ministry of Borders and Tribal Affairs (General Directorate of Kuchis)	67,565,855	59,502,500	-	-	-	127,068,355
29	Ministry of Refugees and Returnees	58,790,930	17,845,000	-	-	-	76,635,930
38	Ministry of Women's Affairs	36,025,096	8,400,000	-	-	-	44,425,096
47	Ministry of Labour and Social Affairs	197,750,000	74,425,000	-	-	-	272,175,000
33	Ministry of Martyrs and Disabled	35,570,182	20,737,500	-	3,375,000,000	-	3,431,307,682
	Total for all budgetary units	**32,149,409,123**	**8,266,203,667**	**375,000,000**	**4,875,000,000**	**233,675,000**	**45,940,537,789**
	Total for all budgetary units, including contingency & other codes	**32,247,433,648**	**8,270,966,167**	**375,000,000**	**4,875,000,000**	**233,675,000**	**49,218,324,814**

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25 Acquisition of assets	Total
98	**Other Codes**	98,024,525	4,762,500	-	-	-	3,277,787,025
	Details of contingency codes	-	-	-	-	-	1,750,000,000
	900001 - Policy Code	-	-	-	-	-	1,000,000,000
	900002 - Emergency Code	-	-	-	-	-	750,000,000
	Details of other codes	98,024,525	4,762,500	-	-	-	1,527,787,025
	900020 - Repayment of revenues	-	-	-	-	-	75,000,000
	900024 - Purchase of Land	-	-	-	-	-	250,000,000
	900050 - Maintenance and care	-	-	-	-	-	100,000,000
	900082 - Budget of departments that have been terminated according to the decision of the cabinet	98,024,525	4,762,500	-	-	-	102,787,025
	900081- Urgent and unforeseen expense						1,000,000,000

Table 3: Development budget (Jadi, Delw and Hut) for the year 1400 based on administration and economic codes

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25-Acquisition of assets	Total
	Governance and Public Services	**-**	**46,601,900**	**-**	**-**	**-**	**46,601,900**
10	Office of the Highest Official of the IEA and office of the Prime Minister	-	-	-	-	-	-
13	General Directorate of Islamic Emirate of Afghanistan Affairs	-	37,000,000	-	-	-	37,000,000
23	Ministry of Foreign Affairs	-	3,125,000	-	-	-	3,125,000
62	Independent Administrative Reform and Civil Service Commission	-	2,500,000	-	-	-	2,500,000
11	Meshrano Jirga Secretariat	-	-	-	-	-	-
12	Wolesi Jirga Secretariat	-	-	-	-	-	-
85	Independent Commission for overseeing the implementation of the Constitution	-	-	-	-	-	-
50	Ministry of Justice	-	3,976,900	-	-	-	3,976,900
	Security	**-**	**3,195,715**	**-**	**-**	**-**	**3,195,715**
17	National Security Council	-	-	-	-	-	-
64	Directorate General of Intelligence	-	-	-	-	-	-

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25-Acquisition of assets	Total
15	General Directorate Security for the Prime Minister	-	-	-	-	-	-
22	Ministry of Defence	-	3,195,715	-	-	-	3,195,715
	Protection and Public Order	**-**	**21,804,450**	**-**	**-**	**-**	**21,804,450**
26	Ministry of Interior	-	21,804,450	-	-	-	21,804,450
51	Attorney General Office	-	-	-	-	-	-
14	Supreme Court	-	-	-	-	-	-
68	National Disaster Preparedness Agency	-	-	-	-	-	-
86	Independent Human Rights Commission	-	-	-	-	-	-
	Economic Affairs and Agriculture	**-**	**206,804,000**	**-**	**-**	**-**	**206,804,000**
35	Ministry of Economy	-	2,250,000	-	-	-	2,250,000
39	Ministry of Agriculture, Irrigation and Livestock	-	23,750,000	-	-	-	23,750,000
25	Ministry of Commerce and Industry	-	2,500,000	-	-	-	2,500,000
58	National Standards Agency	-	420,000	-	-	-	420,000
20	Ministry of Finance	-	90,000,000	-	-	-	90,000,000
66	Supreme Audit Office	-	384,000	-	-	-	384,000

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25-Acquisition of assets	Total
73	National Statistic and Information Authority	-	87,500,000	-	-	-	87,500,000
81	Microfinance Investment Support Facility for Afghanistan	-	-	-	-	-	-
	Health	**-**	**111,867,798**	**-**	**-**	**-**	**111,867,798**
37	Ministry of Public Health	-	111,867,798	-	-	-	111,867,798
70	Afghanistan Medical Council	-	-	-	-	-	-
	Energy and Mining	**-**	**30,750,000**	**-**	**-**	**500,000,000**	**530,750,000**
32	Ministry of Mines and Petroleum	-	6,450,000	-	-	-	6,450,000
41	Ministry of Water and Energy	-	16,200,000	-	-	500,000,000	516,200,000
83	Da Afghanistan Breshna Sherkat	-	8,100,000	-	-	-	8,100,000
75	Atomic Energy High Commission	-	-	-	-	-	-
53	Afghanistan Oil & Gas Regulatory Authority	-	-	-	-	-	-
	Transport and Communications	**-**	**74,551,996**	**-**	**-**	**387,500,000**	**462,051,996**
34	Ministry of Telecommunications and IT	-	12,208,219	-	-	-	12,208,219
42	Ministry of Public Works	-	41,889,450	-	-	-	41,889,450
45	Ministry of Transport and Civil Aviation	-	14,118,891	-	-	-	14,118,891

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25-Acquisition of assets	Total
89	Railway Authority	-	6,335,437	-	-	387,500,000	393,835,437
	Housing and Community Amenities	**-**	**42,154,664**	**-**	**-**	**-**	**42,154,664**
79	Kabul Municipality	-	1,326,664	-	-	-	1,326,664
49	Ministry of Urban Development, Land and Capital Zone Development	-	27,453,000	-	-	-	27,453,000
82	Afghanistan Water and Sewerage Company	-	1,325,000	-	-	-	1,325,000
43	Ministry of Rural Rehabilitation and Development	-	12,050,000	-	-	-	12,050,000
	Education, Culture and Religion	**-**	**11,027,353**	**-**	**-**	**-**	**11,027,353**
24	Ministry of Guidance, Hajj and Endowments	-	478,548	-	-	-	478,548
36	Ministry of Information and Culture (National Radio and Television, Access to Information Commission)	-	3,291,794	-	-	-	3,291,794
63	General Directorate of Physical Education and Sports	-	415,700	-	-	-	415,700
27	Ministry of Education	-	5,367,357	-	-	-	5,367,357
40	Department of Technical and Vocational Education	-	998,100	-	-	-	998,100
28	Ministry of Higher Education	-	-	-	-	-	-

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25-Acquisition of assets	Total
61	Academy of Sciences of Afghanistan	-	475,854	-	-	-	475,854
52	National Examination Authority of Afghanistan	-	-	-	-	-	-
54	Ministry of Vice and Virtue and Listening to Complaints	-	-	-	-	-	-
	Public Safety and Environment	**-**	**8,100,239**	**-**	**-**	**-**	**8,100,239**
60	National Environmental Protection Agency	-	2,070,200	-	-	-	2,070,200
46	Ministry of Borders and Tribal Affairs (General Directorate of Kuchis)	-	1,165,000	-	-	-	1,165,000
29	Ministry of Refugees and Returnees	-	725,400	-	-	-	725,400
38	Ministry of Women's Affairs	-	-	-	-	-	-
47	Ministry of Labour and Social Affairs	-	3,620,288	-	-	-	3,620,288
33	Ministry of Martyrs and Disabled	-	519,351	-	-	-	519,351
	Total for all budgetary units	**-**	**556,858,115**	**-**	**-**	**887,500,000**	**1,444,358,115**
	Total for all budgetary units including contingency and other codes	**-**	**3,831,858,115**	**-**	**-**	**887,500,000**	**4,719,358,115**
98	**Other codes**	**-**	**3,275,000,000**	**-**	**-**	**-**	**3,275,000,000**

Table 4: Consolidated quarterly budget (Jadi, Delw and Hut) for year 1400 based on administration and economic codes

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25-Acquisition of assets	Total
	Governance and Public Services	**1,633,637,655**	**861,286,449**	**-**	**-**	**152,125,000**	**2,647,049,104**
10	Offices of the Highest Official of the IEA and of the Prime Minister	600,150,156	211,850,524	-	-	150,000,000	962,000,680
13	General Directorate of Islamic Emirate of Afghanistan Affairs	378,472,026	60,606,250	-	-	2,125,000	441,203,276
23	Ministry of Foreign Affairs	401,226,085	515,981,017	-	-	-	917,207,102
62	Independent Administrative Reform and Civil Service Commission	49,764,408	25,155,108	-	-	-	74,919,515
11	Meshrano Jirga Secretariat	20,969,685	847,371	-	-	-	21,817,056
12	Wolesi Jirga Secretariat	34,015,515	944,281	-	-	-	34,959,796
85	Independent Commission for overseeing the implementation of the Constitution	8,701,415	3,750,000	-	-	-	12,451,415
50	Ministry of Justice	140,338,365	42,151,900	-	-	-	182,490,265
	Security	**9,854,550,194**	**2,870,195,715**	**-**	**-**	**45,000,000**	**12,769,745,909**
17	National Security Council	239,457,372	139,500,000	-	-	-	378,957,372
64	Directorate General of Intelligence	2,700,264,579	875,000,000	-	-	20,000,000	3,595,264,579
15	General Directorate Security for the Prime Minister	191,120,875	48,750,000	-	-	-	239,870,875
22	Ministry of Defence	6,723,707,368	1,806,945,715	-	-	25,000,000	8,555,653,083
	Protection and Public Order	**7,964,006,101**	**2,178,322,499**	**-**	**-**	**35,000,000**	**10,177,328,599**
26	Ministry of Interior	7,046,994,721	1,862,119,470	-	-	35,000,000	8,944,114,191

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25-Acquisition of assets	Total
51	Attorney General Office	297,938,470	48,000,000	-	-	-	345,938,470
14	Supreme Court	571,411,680	241,556,279	-	-	-	812,967,959
68	National Disaster Preparedness Agency	23,190,970	20,375,000	-	-	-	43,565,970
86	Independent Human Rights Commission	24,470,260	6,271,750	-	-	-	30,742,010
	Economic Affairs and Agriculture	**1,049,621,833**	**452,600,319**	**375,000,000**	**1,500,000,000**	**1,550,000**	**3,420,022,152**
35	Ministry of Economy	39,047,910	9,525,125	-	-	-	48,573,035
39	Ministry of Agriculture, Irrigation and Livestock	247,488,810	57,805,140	-	-	-	305,293,950
25	Ministry of Commerce and Industry	62,881,943	33,115,202	-	-	-	95,997,145
58	National Standards Agency	15,206,250	7,306,250	-	-	50,000	22,562,500
20	Ministry of Finance	455,598,400	218,689,578	375,000,000	1,500,000,000	1,250,000	2,591,787,978
66	Supreme Audit Office	35,798,270	4,409,025	-	-	-	40,207,295
73	National Statistic and Information Authority	193,600,250	121,750,000	-	-	250,000	315,600,250
81	Microfinance Investment Support Facility for Afghanistan	-	-	-	-	-	-
	Health	**640,141,649**	**646,067,798**	**-**	**-**	**-**	**1,286,209,447**
37	Ministry of Public Health	636,331,279	645,867,798	-	-	-	1,282,199,077
70	Afghanistan Medical Council	3,810,370	200,000	-	-		4,010,370
	Energy and Mining	**211,718,766**	**92,794,138**	**-**	**-**	**500,000,000**	**804,512,904**
32	Ministry of Mines and Petroleum	82,862,180	27,750,800	-	-	-	110,612,980

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25-Acquisition of assets	Total
41	Ministry of Water and Energy	119,574,198	53,786,627	-	-	500,000,000	673,360,825
83	Da Afghanistan Breshna Sherkat	-	8,100,000	-	-	-	8,100,000
75	Atomic Energy High Commission	9,282,388	3,156,711	-	-	-	12,439,099
	Transport and Communications	**254,743,128**	**230,496,885**	**-**	**-**	**387,500,000**	**872,740,013**
34	Ministry of Telecommunications and IT	51,612,594	31,704,756	-	-	-	83,317,350
42	Ministry of Public Works	68,642,459	134,623,104	-	-	-	203,265,563
45	Ministry of Transport and Civil Aviation	117,322,299	47,867,826	-	-	-	165,190,125
89	Railway Authority	17,165,775	16,301,199	-	-	387,500,000	420,966,974
	Housing and Community Amenities	**251,479,030**	**88,404,664**	**-**	**-**	**-**	**339,883,694**
79	Kabul Municipality	-	1,326,664	-	-	-	1,326,664
49	Ministry of Urban Development, Land and Capital Zone Development	163,529,040	51,203,000	-	-	-	214,732,040
82	Afghanistan Water and Sewerage Company	-	1,325,000	-	-	-	1,325,000
43	Ministry of Rural Rehabilitation and Development	87,949,990	34,550,000	-	-	-	122,499,990
	Education, Culture and Religion	**9,855,041,054**	**1,197,883,076**	**-**	**-**	**-**	**11,052,924,129**
24	Ministry of Guidance, Hajj and Endowments	364,390,480	84,521,048	-	-	-	448,911,528
36	Ministry of Information and Culture (National Radio and Television, Access to Information Commission)	169,497,217	69,625,294	-	-	-	239,122,511
63	General Directorate of Physical Education and Sports	19,618,150	36,190,700	-	-	-	55,808,850

	Budgetary Units/Organisations	21-Salaries	22-Use of goods and services	23-Provisions and repayment of loans	24-Subsidies, assistance, social benefits and aid	25-Acquisition of assets	Total
27	Ministry of Education	7,829,357,217	416,656,178	-	-	-	8,246,013,395
40	Department of Technical and Vocational Education	313,720,320	91,125,664	-	-	-	404,845,984
28	Ministry of Higher Education	918,670,515	401,436,250	-	-	-	1,320,106,765
61	Academy of Sciences of Afghanistan	35,066,860	12,547,854	-	-	-	47,614,714
52	National Examination Authority of Afghanistan	30,146,725	15,030,088	-	-	-	45,176,813
54	Ministry of Vice and Virtue and Listening to Complaints	174,573,570	70,750,000	-	-	-	245,323,570
	Public Safety and Environment	**434,469,715**	**205,010,239**	**-**	**3,375,000,000**	**-**	**4,014,479,954**
60	National Environmental Protection Agency	38,767,652	18,070,200	-	-	-	56,837,852
46	Ministry of Borders and Tribal Affairs (General Directorate of Kuchis)	67,565,855	60,667,500	-	-	-	128,233,355
29	Ministry of Refugees and Returnees	58,790,930	18,570,400	-	-	-	77,361,330
38	Ministry of Women's Affairs	36,025,096	8,400,000	-	-	-	44,425,096
47	Ministry of Labour and Social Affairs	197,750,000	78,045,288	-	-	-	275,795,288
33	Ministry of Martyrs and Disabled	35,570,182	21,256,851	-	3,375,000,000	-	3,431,827,033
	Total for all budgetary units	**32,149,409,123**	**8,823,061,781**	**375,000,000**	**4,875,000,000**	**1,121,175,000**	**47,384,895,904**
	Total for all budgetary units including contingency and other codes	**32,247,433,648**	**12,102,824,281**	**375,000,000**	**4,875,000,000**	**1,121,175,000**	**53,937,682,929**
98	**Other codes**	**98,024,525**	**3,279,762,500**	**-**	**-**	**-**	**6,552,787,025**

Note: Unified budget figures based on economic codes and are for information purposes only.

Table 5: Projects Development Budget FY 1400 by Ministry and Project

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
Economic Affairs and Agriculture						**1,778**	**206,804,000**	-	**206,804,000**
20 Ministry of Finance						**150**	**90,000,000**	-	**90,000,000**
AFG/200187	Expansion, improvement and monitoring of planning system and national budget execution (SBPS)	**1389**				**75**	**45,000,000**	-	**45,000,000**
			AFG government	Discretionary	Grant	75	45,000,000	-	45,000,000
AFG/200237	Making budget and aid work (MBAW)	**1391**				**75**	**45,000,000**	-	**45,000,000**
			AFG government	Discretionary	Grant	75	45,000,000	-	45,000,000
25-Ministry of Commerce and Industry						**15**	**2,500,000**	-	**2,500,000**
AFG/250157	Operation expenses of AISA projects (support to industrial parks)	**1395**				**15**	**2,500,000**	-	**2,500,000**
			AFG government	Discretionary	Grant	15	2,500,000	-	2,500,000
35-Ministry of Economy						**10**	**2,250,000**	-	**2,250,000**
AFG/350077	Fundamental support of MoEc core functions (planning & evaluation, economic analysis, SDG & NGO accountability)	**1397**				**10**	**2,250,000**	-	**2,250,000**
			AFG government	Discretionary	Grant	10	2,250,000	-	2,250,000
35-Ministry of Agriculture, Irrigation and Livestock						**100**	**23,750,000**	-	**23,750,000**

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
AFG/390323	Livestock development and animal health national programme	**1384**	AFG government	Discretionary	Grant	**100** 100	**23,750,000** 23,750,000	**-** -	**23,750,000** 23,750,000
58-National Standards Agency						**2**	**420,000**	**-**	**420,000**
AFG/580050	Central Laboratory accreditation	**1399**				**2**	**420,000**	**-**	**420,000**
			AFG government	Discretionary	Grant	2	420,000	-	420,000
65-Supreme Audit Office						**1**	**384,000**	**-**	**384,000**
AFG/660015	Purchasing office equipment	**1389**	AFG government	Discretionary	Grant	**1** 1	**384,000** 384,000	**-** -	**384,000** 384,000
73-NSIA						**1,500**	**87,500,000**	**-**	**87,500,000**
AFG/730021	E-Tazkera distribution	**1398**				**1,500**	**87,500,000**	**-**	**87,500,000**
			AFG government	Discretionary	Grant	1,500	87,500,000	-	87,500,000
Energy and Mining						**107**	**30,750,000**	**500,000,000**	**530,750,000**
32-Ministry of Mines and Petroleum						**25**	**6,450,000**	**-**	**6,450,000**
AFG/320112	Project implementation and support unit (PSU), development projects	**1389**	AFG government	Discretionary	Grant	**25** 25	**6,450,000** 6,450,000	**-** -	**6,450,000** 6,450,000

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
41-Ministry of Energy and Water						**60**	**16,200,000**	**500,000,000**	**516,200,000**
AFG/410066	Kamal Khan irrigation and Lashkari flood Control project (bankable)	**1382**				-	-	**50,000,000**	**50,000,000**
			AFG government	Discretionary	Grant		-	50,000,000	50,000,000
AFG/410074	Irrigation, restoration anddevelopment	**1383**				-	-	**50,000,000**	**50,000,000**
			AFG government	Discretionary	Grant		-	50,000,000	50,000,000
AFG/410254	Design and construction of Machalgho and Park Dams in Paktia and Paktika	**1386**				-	-	**25,000,000**	**25,000,000**
			AFG government	Discretionary	Grant		-	25,000,000	25,000,000
AFG/410285	Supervision and construction of Shah wa Arus Power and Irrigation Dam in Shakardara District (Capacity: 1,500 Ha & 1.2 MW)	**1386**				-	-	**62,500,000**	**62,500,000**
			AFG government	Discretionary	Grant		-	62,500,000	62,500,000
AFG/410400	Design and construction of	**1389**				-	-	**75,000,000**	**75,000,000**

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
	Pashdan Power Generation and Irrigation Dam of Herat Province		AFG government	Discretionary	Grant		-	75,000,000	75,000,000
AFG/410412	Arranging, adapting and maintaining irrigation dams, electricity transmission and distribution generation projects	**1389**				**60**	**16,200,000**	**-**	**16,200,000**
			AFG government	Discretionary	Grant	60	16,200,000	-	16,200,000
AFG/410748	Survey, design and construction of Dahna-ye Dara Water Dams and Khanabad Two	**1395**				**-**	**-**	**62,500,000**	**62,500,000**
			AFG government	Discretionary	Grant		-	62,500,000	62,500,000
FG/410780	Feasibility studies and design of water dams in five river basins across the country	**1397**				**-**	**-**	**62,500,000**	**62,500,000**
			AFG government	Discretionary	Grant		-	62,500,000	62,500,000
AFG/410782	Provincial check dams project	**1398**				**-**	**-**	**62,500,000**	**62,500,000**
			AFG government	Discretionary	Grant		-	62,500,000	62,500,000
AFG/410790	Irrigation and water storage project	**1399**				**-**	**-**	**50,000,000**	**50,000,000**
			AFG government	Discretionary	Grant		-	50,000,000	50,000,000

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
83-DABS						**22**	**8,100,000**	**-**	**8,100,000**
AFG/830045	Dorunta hydropower plant rehabilitation	**1396**				**22**	**8,100,000**	**-**	**8,100,000**
			AFG government	Discretionary	Grant	22	8,100,000	-	8,100,000
Transport and Communications						**293**	**74,551,996**	**387,500,000**	**462,051,996**
34-Ministry of Telecommunications and IT						**40**	**12,208,219**	**-**	**12,208,219**
AFG/340118	Infrastructure for electronic driving licences (AARCA)	**1397**				**40**	**12,208,219**	**-**	**12,208,219**
			AFG government	Discretionary	Grant	40	12,208,219	-	12,208,219
42-Ministry of Public Works						**180**	**41,889,450**	**-**	**41,889,450**
AFG/420106	National rural access programme (NRAP)	**1383**				**180**	**41,889,450**	**-**	**41,889,450**
			AFG government	Discretionary	Grant	180	41,889,450	-	41,889,450
44 National Civil Aviation						**50**	**13,330,626**	**-**	**13,330,626**
AFG/440164	Rehabilitation and extension of of Kandahar airport terminal	**1393**				**50**	**13,330,626**	**-**	**13,330,626**
			AFG government	Discretionary	Grant	50	13,330,626	-	13,330,626
45-Ministry of Transport						**3**	**788,265**	**-**	**788,265**
AFG/450189	Establishment of 4 transportation	**1392**				**3**	**788,265**	**-**	**788,265**

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
	terminals at city entrance & exit points		AFG government	Discretionary	Grant	3	788,265	-	788,265
89-Afghanistan Railway Authority						**20**	**6,335,437**	**387,500,000**	**393,835,437**
AFG/890001	Technical support	**1392**				**20**	**6,335,437**	**-**	**6,335,437**
			AFG government	Discretionary	Grant	20	6,335,437	-	6,335,437
AFG/890006	Construction of Khawaf-Herat	**1396**				**-**	**-**	**100,000,000**	**100,000,000**
			AFG government	Discretionary	Grant		-	100,000,000	100,000,000
AFG/890009	Construction of Torqundi-Herat	**1396**				**-**	**-**	**100,000,000**	**100,000,000**
			AFG government	Discretionary	Grant		-	100,000,000	100,000,000
AFG/890010	Building of railway line Aqina-Andkhoi	**1396**				**-**	**-**	**37,500,000**	**37,500,000**
			AFG government	Discretionary	Grant		-	37,500,000	37,500,000
AFG/890012	Purchase of equipment, utilisation of machinery and railway operations and maintenance	**1396**	AFG government	Discretionary	Grant	**-**	**-**	**75,000,000**	**75,000,000**
							-	75,000,000	75,000,000
AFG/890015		**1397**				**-**	**-**	**75,000,000**	**75,000,000**

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
	Mazar to Hairatan railway operation and maintenance		AFG government	Discretionary	Grant		-	75,000,000	75,000,000
Housing and Community Amenities						**191**	**42,154,664**	**-**	**42,154,664**
43-Ministry of Rural Rehabilitation and Development						**50**	**12,050,000**	**-**	**12,050,000**
AFG/430447	National area base development programme (NABDP)	**1390**	AFG government	Discretionary	Grant	**50** 50	**12,050,000** 12,050,000	**-** -	**12,050,000** 12,050,000
49-Ministry of Urban Development Affairs						**100**	**20,473,000**	**-**	**20,473,000**
AFG/490485	Construction of government and public buildings programme	**1395**				**100**	**20,473,000**	**-**	**20,473,000**
			AFG government	Discretionary	Grant	100	20,473,000	-	20,473,000
49-Kabul Municipality						**5**	**1,326,664**	**-**	**1,326,664**
AFG/790007	Design, lighting and construction of urban roads	**1387**	AFG government	Discretionary	Grant	**5** 5	**1,326,664** 1,326,664	**-** -	**1,326,664** 1,326,664
82-Urban Water Supply and Sewage Corporation						**6**	**1,325,000**	**-**	**1,325,000**
AFG/820018	Remaining projects Of 14 towns or Charikar, Qalat, Mehtarlam, Ghazni, Gardez, Kandahar and Jalalabad	**1395**				**6**	**1,325,000**	**-**	**1,325,000**
			AFG government	Discretionary	Grant	6	1,325,000	-	1,325,000

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
84-Capital Zone Development Company						**30**	**6,980,000**	**-**	**6,980,000**
AFG/840026	Construction of 50km of city and district stone-built roads	**1396**				**30**	**6,980,000**	**-**	**6,980,000**
			AFG government	Discretionary	Grant	30	6,980,000	-	6,980,000
Governance and Public Services						**200**	**46,601,900**	**-**	**46,601,900**
DG Operations Unit of the IEA						**150**	**37,000,000**	**-**	**37,000,000**
AFG/130188	Administrative complex of Darulaman	**1396**				**60**	**14,500,000**	**-**	**14,500,000**
			AFG government	Discretionary	Grant	60	14,500,000	-	14,500,000
AFG/130211	Construction and repairs of public facilities and buildings	**1399**				**90**	**22,500,000**	**-**	**22,500,000**
			AFG government	Discretionary	Grant	90	22,500,000	-	22,500,000
23-Ministry of Foreign Affairs						**10**	**3,125,000**	**-**	**3,125,000**
AFG/230118	Distribution of passports and national ID cards abroad	**1395**				**10**	**3,125,000**	**-**	**3,125,000**
			AFG government	Discretionary	Grant	10	3,125,000	-	3,125,000
50-Ministry of Justice						**25**	**3,976,900**	**-**	**3,976,900**
AFG/500155	Promulgation of laws	**1396**				**20**	**3,483,149**	**-**	**3,483,149**
			AFG government	Discretionary	Grant	20	3,483,149	-	3,483,149
AFG/500157	UN Resolution 1325	**1399**				**5**	**493,751**	**-**	**493,751**

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
			AFG government	Discretionary	Grant	5	493,751	-	493,751
62-Independent Administrative Reform and Civil Service Commission						**15**	**2,500,000**	**-**	**2,500,000**
AFG/620164	Human resource information management system	**1396**				**15**	**2,500,000**	**-**	**2,500,000**
			AFG government	Discretionary	Grant	15	2,500,000	-	2,500,000
Defence						**10**	**3,195,715**	**-**	**3,195,715**
22-Ministry of Defence						**10**	**3,195,715**	**-**	**3,195,715**
AFG/220183	Developiinfrastructure and system for MoD Finance Department	**1397**				**10**	**3,195,715**	**-**	**3,195,715**
			AFG government	Discretionary	Grant	10	3,195,715	-	3,195,715
Health						**1,500**	**111,867,798**	**-**	**111,867,798**
37-Ministry of Public Health						**1,500**	**111,867,798**	**-**	**111,867,798**
AFG/370646	Intensive care unit	**1390**				**420**	**28,943,189**	**-**	**28,943,189**
			AFG government	Discretionary	Grant	420	28,943,189	-	28,943,189
AFG/370839	National programme of cancer diagnosis	**1394**				**80**	**7,696,797**	**-**	**7,696,797**
			AFG government	Discretionary	Grant	80	7,696,797	-	7,696,797
AFG/370867	Equipping and activating the national	**1395**				**400**	**30,057,782**	**-**	**30,057,782**

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
	speciality hospital (formerly Sheikh Zayed)		AFG government	Discretionary	Grant	400	30,057,782	-	30,057,782
AFG/370893	Health services for Kuchis and returnees	**1399**				**300**	**23,652,580**	**-**	**23,652,580**
			AFG government	Discretionary	Grant	300	23,652,580	-	23,652,580
AFG/370895	Haemodialysis project, kidney diseases and urinary system	**1399**				**300**	**21,517,450**	**-**	**21,517,450**
			AFG government	Discretionary	Grant	300	21,517,450	-	21,517,450
Public Safety and Environment						**46**	**8,100,239**	**-**	**8,100,239**
29-Ministry of Refugees and Returnees						**3**	**725,400**	**-**	**725,400**
AFG/290241	Consortium to select beneficiaries according to decree 305	**1399**				**3**	**725,400**	**-**	**725,400**
			AFG government	Discretionary	Grant	3	725,400	-	725,400
33-Ministry of Martyrs and Disabled						**3**	**519,351**	**-**	**519,351**
AFG/330001	Safety net reform	**1397**				**3**	**519,351**	**-**	**519,351**
			AFG government	Discretionary	Grant	3	519,351	-	519,351
46-Ministry of Borders and Tribal Affairs						**5**	**1,165,000**	**-**	**1,165,000**
AFG/460052		**1394**				**5**	**1,165,000**	**-**	**1,165,000**

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
	Borders & tribal information management Ssystem		AFG government	Discretionary	Grant	5	1,165,000	-	1,165,000
47-Ministry of Labour						**15**	**3,620,288**	**-**	**3,620,288**
AFG/470041	Skills development programme	**1384**				**11**	**2,657,087**	**-**	**2,657,087**
			AFG government	Discretionary	Grant	11	2,657,087	-	2,657,087
AFG/470239	E-Governance and ministry reforms project	**1395**				**1**	**182,400**	**-**	**182,400**
			AFG government	Discretionary	Grant	1	182,400	-	182,400
AFG/470243	Support to orphans and vulnerable children	**1395**				**2**	**381,867**	**-**	**381,867**
			AFG government	Discretionary	Grant	2	381,867	-	381,867
AFG/470249	Sending workers abroad and domestic job creation	**1397**				**1**	**398,934**	**-**	**398,934**
			AFG government	Discretionary	Grant	1	398,934	-	398,934
60-National Environmental Protection Agency						**20**	**2,070,200**	**-**	**2,070,200**
AFG/600038	National capacity building and public environmental awareness	**1395**				**16**	**1,099,600**	**-**	**1,099,600**
			AFG government	Discretionary	Grant	16	1,099,600	-	1,099,600

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
AFG/600039	Establishment of financial, information, auditing and environmental monitoring systems	**1395**				**1**	**207,400**	**-**	**207,400**
			AFG government	Discretionary	Grant	1	207,400	-	207,400
AFG/600041	Kabul air quality control system	**1398**				**3**	**763,200**	**-**	**763,200**
			AFG government	Discretionary	Grant	3	763,200	-	763,200
Public Safety and Protection						**150**	**21,804,450**	**-**	**21,804,450**
26-Ministry of Interior						**150**	**21,804,450**	**-**	**21,804,450**
AFG/260299	Support to computerised passports system and purchasing of equipment	**1391**				**100**	**11,179,500**	**-**	**11,179,500**
			AFG government	Discretionary	Grant	100	11,179,500	-	11,179,500
AFG/260342	Creation and improvement of MoI financial systems	**1397**				**50**	**10,624,950**	**-**	**10,624,950**
			AFG government	Discretionary	Grant	50	10,624,950	-	10,624,950
Education, Culture and Religion						**58**	**11,027,353**	**-**	**11,027,353**
16-Radio Television Afghanistan						**10**	**2,382,064**	**-**	**2,382,064**
AFG/160199		**1390**				**10**	**2,382,064**	**-**	**2,382,064**

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
	Modernisation of Radio Television technical equipment		AFG government	Discretionary	Grant	10	2,382,064	-	2,382,064
24-Ministry of Hajj						**3**	**478,548**	**-**	**478,548**
AFG/240023	Development projects supervision and engineering unit	**1387**				**3**	**478,548**	**-**	**478,548**
			AFG government	Discretionary	Grant	3	478,548	-	478,548
27-Ministry of Education						**20**	**5,367,357**	**-**	**5,367,357**
AFG/270332	Construction of and equipment for schools	**1385**				**20**	**5,367,357**	**-**	**5,367,357**
			AFG government	Discretionary	Grant	20	5,367,357	-	5,367,357
36-Ministry of Information and Culture						**8**	**909,730**	**-**	**909,730**
AFG/360289	Improve reforms and systems in Ministry of Information and Culture	**1397**				**8**	**909,730**	**-**	**909,730**
			AFG government	Discretionary	Grant	8	909,730	-	909,730
40-Technical and Vocational Education Administration						**6**	**998,100**	**-**	**998,100**
AFG/400004	Technical and vocational education training	**1397**				**6**	**998,100**	**-**	**998,100**
			AFG government	Discretionary	Grant	6	998,100	-	998,100
Academy of Sciences						**9**	**475,854**	**-**	**475,854**
AFG/610020	Tools for writing encyclopaedia	**1385**				**9**	**475,854**	**-**	**475,854**

Organisation	Title	Commencement	Funder	Discretionary / Non-discretionary	Type	Section NTA		Requirement	Budget 1400
						Number	Budget		
			AFG government	Discretionary	Grant	9	475,854	-	475,854
63-General Directorate of Physical Education and Sports						**2**	**415,700**	**-**	**415,700**
AFG/630049	Recruitment of technical and professional employees	**1397**				**2**	**415,700**	**-**	**415,700**
			AFG government	Discretionary	Grant	2	415,700	-	415,700
Total for all budgetary units						**4,333**	**556,858,114**	**887,500,000**	**1,444,358,114**
Total for all budgetary units including contingency and other codes						**4,333**	**556,858,114**	**4,162,500,000**	**4,719,358,114**
Other codes						**-**	**-**	**3,275,000,000**	**3,275,000,000**
910033	Fund for currency exchange balance		AFG government	Discretionary	Grant			125,000,000	125,000,000
910049	Development funds for the provinces		AFG government	Discretionary	Grant			625,000,000	625,000,000
910058	Funds for printing securities - valeur mobilièr		AFG government	Discretionary	Grant			150,000,000	150,000,000
910066	Funds for development programmes (projects that will be included in the budget document after approval of Ministry of Finance and Economic Commission)		AFG government	Discretionary	Grant			2,375,000,000	2,375,000,000