



ISLAMIC REPUBLIC OF AFGHANISTAN

TECHNICAL ASSISTANCE REPORT—GOVERNMENT FINANCE STATISTICS MISSION (OCTOBER 18–31, 2018)

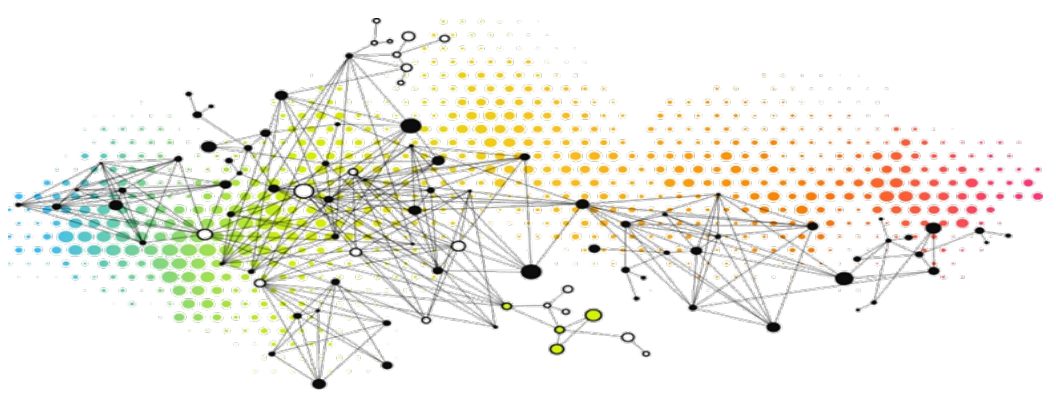
December 2019

This Technical Assistance report on the Islamic Republic of Afghanistan was prepared by a staff team of the International Monetary Fund. It is based on the information available at the time it was completed in March 2019.

Copies of this report are available to the public from

International Monetary Fund • Publication Services
PO Box 92780 • Washington, D.C. 20090
Telephone: (202) 623-7430 • Fax: (202) 623-7201
E-mail: publications@imf.org Web: <http://www.imf.org>
Price: \$18.00 per printed copy

International Monetary Fund
Washington, D.C.



ISLAMIC REPUBLIC OF AFGHANISTAN

MARCH
2019

REPORT ON GOVERNMENT FINANCE STATISTICS MISSION (OCTOBER 18–31, 2018)

Prepared by Janis Platais

The contents of this report constitute technical advice provided by the staff of the International Monetary Fund (IMF) to the authorities of the Islamic Republic of Afghanistan (the "TA recipient") in response to their request for technical assistance. This report (in whole or in part) or summaries thereof may be disclosed by the IMF to IMF Executive Directors and members of their staff, as well as to other agencies or instrumentalities of the TA recipient, and upon their request, to World Bank staff, and other technical assistance providers and donors with legitimate interest, unless the TA recipient specifically objects to such disclosure (see [Operational Guidelines for the Dissemination of Technical Assistance Information](#)). Publication or Disclosure of this report (in whole or in part) or summaries thereof to parties outside the IMF other than agencies or instrumentalities of the TA recipient, World Bank staff, other technical assistance providers and donors with legitimate interest, shall require the explicit consent of the TA recipient and the IMF's Statistics Department.

CONTENTS

Glossary	3
----------	---

SUMMARY OF MISSION OUTCOMES AND PRIORITY RECOMMENDATIONS	4
---	----------

FURTHER IMPROVING GFS COMPILATION AND DISSEMINATION	7
--	----------

A. Applying the <i>GFSM 2014</i> Methodology for Recording and Reporting BCG Operations	7
---	---

B. Compilation of Public Sector Debt Statistics	8
---	---

C. Developing the Sources of GFS Data for Extrabudgetary Units and Municipalities	10
---	----

D. Compilation of COFOG for the General Government	12
--	----

E. Dissemination of GFS and PSDS	13
----------------------------------	----

F. Further Steps to Transition to Full GFS	14
--	----

G. Addressing Capacity Constraints	15
------------------------------------	----

DETAILED TECHNICAL ASSESSMENT AND RECOMMENDATIONS	16
--	-----------

TABLES

1. Priority Recommendations	6
-----------------------------	---

2. Valuation Methods According to PSDS	9
--	---

APPENDIXES

I. Budget Framework Presentation for FY 2018	19
--	----

II. Mapping of AFMIS Economic (Object) Code to GFS	21
--	----

III. Bridge Table for Extrabudgetary Units	43
--	----

IV. Officials Met During the Mission	45
--------------------------------------	----

Glossary

AFMIS	Afghanistan Financial Management Information System
AISA	Afghanistan Investment Support Agency
ATRA	Afghanistan Telecommunications Regulatory Authority
BCG	Budgetary Central Government
CS-DRMS	Commonwealth Secretariat – Debt Reporting and Management System
CSO	Central Statistics Office
CoA	Chart of Accounts
COFOG	Classification of Functions of Government
DAB	Da Afghanistan Bank (central bank)
DAD	Donor Assistance Database
DMU	Debt Management Unit
EBU	Extrabudgetary Units
FY	Fiscal year
GDDS	General Data Dissemination Standard
GFS	Government Finance Statistics
<i>GFSM 2001</i>	<i>Government Finance Statistics Manual 2001</i>
<i>GFSM 2014</i>	<i>Government Finance Statistics Manual 2014</i>
<i>GFSY</i>	<i>Government Finance Statistics Yearbook</i>
HF	High frequency
ICT	Information and Communications Technology
IDLG	Independent Directorate of Local Governance
IMF	International Monetary Fund
MCD	Middle East and Central Asia Department (IMF)
MISFA	Microfinance Support Facility for Afghanistan
MoF	Ministry of Finance
PFEML	Public Finance and Expenditure Management Law
PSDS	Public Sector Debt Statistics
<i>PSDSG 2013</i>	<i>Public Sector Debt Statistics Guide for Compilers and Users</i>
SDR	Special Drawing Rights
STA	Statistics Department (IMF)
TA	Technical Assistance
TDF	Telecommunications Development Fund
UNDP	United Nations Development Programme

SUMMARY OF MISSION OUTCOMES AND PRIORITY RECOMMENDATIONS

1. In response to the Islamic Republic of Afghanistan authorities' request, a government finance statistics (GFS) mission visited Amman, Jordan during the period October 18–31, 2018 to provide technical assistance (TA) to further improve GFS compilation and dissemination, consistent with the *Government Finance Statistics Manual 2014 (GFSM 2014)* and developing GFS that can better support IMF surveillance. TA in GFS was previously provided to the Afghan GFS compilers in 2010 following the methodology of the *GFSM 2001*. The mapping from Afghanistan Financial Management Information System (AFMIS) to the classification of GFS and Classification of Functions of Government (COFOG) have come out of date, requiring review, and update in line with *GFSM 2014*. These have been the key reasons for the authorities discontinuing to produce GFS consistent with the *GFSM 2014* methodology, while financial data has been produced on time according to the national methodology.

2. The mission updated the AFMIS bridge tables to enable producing Budgetary Central Government (BCG) data according to the *GFSM 2014* classifications including the economic (object) and functional (COFOG) classifications, reviewed government debt compilation, assisted developing bridge tables for extrabudgetary units, and provided hands-on training for GFS compilers in compiling the data for the general government. Following the mission, the Afghan GFS compilers substantially improved their understanding of the GFS framework and have been able to ensure the completion of GFS annual datasets for the financial years FY2016 and FY2017 completing the compilation using the templates according to *GFSM 2014* for the first time, as well as adding some stock data. The updated bridge tables allowed them to produce monthly GFS data for the BCG. Extended effort has been made on improving the accuracy of the data on COFOG for the central government expenditure both on the on-budget and donor-implemented projects.

3. Despite good outcomes, the capacity for GFS compilation remains slim and securing support of the management remains critical for both maintaining the current achievements and further improving the government financial data consistent with the *GFSM 2014* methodology. Specifically:

- **Annual GFS can be produced for the general government.** Underlying accounting processes and systems help providing the essential source data on a timely basis for producing reliable and comprehensive GFS.
- **Recent improvements on the budget formulation side, using the *GFSM 2014* methodology in the budget presentation are encouraging.** This includes the presentation of medium-term budget framework and expenditure classification according to COFOG.

- **Afghanistan has made good steps towards further improving GFS and starting to provide supplementary accrual information, while there have been issues with the quality of the source data.** With some additional effort BCG could also add stock data to all financial assets and liabilities. Steps also have been made towards starting to record the stocks of fixed assets. Meanwhile, a number of decisions has been made disregarding the *GFSM 2014* methodology. Specifically, the classification of non-financial assets acquired and disposed (sold) has not been aligned to support comprehensive records and allow their consolidation. Accounting treatments have not been devised for segregating transactions from holding gains and losses or other volume changes. Government claims on banks for currency and deposits set aside for the future claims against letters of credit are not recognized as part of cash balances, while expenditure outflows are recorded at the time of opening the letters of credit.
- **Despite financial data being produced on a timely basis, data dissemination has been interrupted by inability to continue the support for the Treasury website.** Alternative ways of publication of the monthly and annual data for BCG and quarterly debt data have not been identified.
- **Cooperation among departments in improving the GFS source data and addressing the compilation issues requires improvement.** Little cooperation among departments happens outside routine public financial management processes complicating the resolution of issues in the source data and the maintenance of the Chart of Accounts, including the GFS and COFOG bridge tables. Cooperation becomes critically important as there has been progress achieved including for the *GFSM 2014* migration.

4. Publication of Government Finance Statistics (GFS) and government debt data should resume. These data are already produced – monthly BCG data are available within three weeks after the end of a month; quarterly government debt data – within a month after the end of a quarter; and audited BCG budget account – within six months after the end of the year. Publication would make the data available to a broad range of users and would reduce the demands on the staff for providing the data by e-mail. The gradual improvement of the data consistent with the *GFSM 2014* methodology would further provide support for essential reforms. The reforms should focus on enabling producing balance sheets, initially aiming at the compilation of comprehensive financial assets and liabilities data.

5. A GFS Technical Working Group should be set up to coordinate the GFS reforms, address the issues in applying the *GFSM 2014* methodology, and advise the MoF management on important matters requiring attention. The lack of coordination at this stage causes gaps in reporting, accounting and reporting reforms as well as increase the workload in addressing the ongoing issues. The matters of expanding the use of *GFSM 2014* methodology should be addressed first on technical level before management decisions are made. Further reforms should be encouraged to further strengthen the cooperation among different stakeholders, improving the compliance with the *GFSM 2014* methodology, and gradual migration to expand reporting of balance sheet data. Still many achievements remain fragile. The

obstacles to effective and timely flow of the source data, compilation and dissemination of GFS and government debt should be effectively addressed.

6. AFMIS Chart of Accounts (CoA) should be updated with GFS and COFOG mapping tables and appropriate maintenance ensured thereafter. The mapping updated during the mission should be added to AFMIS CoA to enable AFMIS producing data according to GFS and COFOG classification structure. Arrangements for regular update of the bridge tables should be adopted to avoid the data quality deteriorating over time, specifically while lacking consultation with technical experts during assigning GFS and COFOG coding from new economic (object) codes and program activity codes. Technical consultation will also be critical for considering reform plans and executing key activities, particularly improving the compliance with the *GFSM 2014* methodology.

7. A GFSM 2014 migration plan should be adopted. Afghanistan should use its favorable situation to enable further reforms benefiting both richer information for the government financial management and macroeconomic statistics. The plan would facilitate the coordination of the reform processes and activities, assist allocating the necessary resources and engaging the necessary technical assistance.

8. To support progress in the above work areas, the mission assisted to develop a Multi-Year GFSM 2014 and Public-Sector Debt Statistics (PSDS) Work Plan with the following priority recommendations carrying particular weight to make headway in improving GFS reliability/quality/timeliness/completeness:

Table 1. Priority Recommendations

Target Date	Priority Recommendation	Responsible Institutions
April/2019	<i>Resume publishing monthly and annual GFS and quarterly government debt statistics</i>	MoF, Treasury
April/2019	<i>Establish a GFS Technical Working Group (GFS working group) to coordinate GFS reforms and to improve the alignment of the budgeting and accounting framework with the GFSM 2014 methodology.</i>	MoF, Treasury, Budget, and Revenue directorates
June/2019	<i>Update mapping tables of AFMIS with codes for GFS and COFOG</i>	MoF, Treasury, Budget
December/2019	<i>Adopt a plan for migration to GFSM 2014.</i>	MoF, GFS Working Group

FURTHER IMPROVING GFS COMPILATION AND DISSEMINATION

A. Applying the *GFSM 2014* Methodology for Recording and Reporting BCG Operations

9. The Public Finance and Expenditure Management Law (PFEML) mandates the use of IMF GFS methodology in the budget presentation, classification and reporting creating a solid legal backing for the use of GFS approach. The steps made in the aligning national accounting practices with the international accounting and financial reporting standards have further strengthened the regulatory backing and support. Moreover, timely and disciplined bank reconciliation provides valuable cash basis data in close to real-time basis and useful source for supporting the management processes. Meanwhile, the processes and procedures in the MoF to spread these practices to a broader government coverage require further upgrade and support.

10. The authorities have expanded the use of the *GFSM 2014* methodology in government financial management. A new template, based on *GFSM 2014* cash basis has been adopted at the end of 2017 for the budget preparation starting from the FY2018 (solar year 1397) (see Appendix I). Adopting a new *GFSM 2014* compatible budget presentation has been a major step towards improved communication of the key budget aggregates according to the new methodology and better coordination of macroeconomic policy management.

11. Meanwhile, the GFS compilation for BCG according to the *GFSM 2014* methodology has experienced a number of setbacks. The MoF proceeded with an upgrade of Afghanistan Financial Management Information System (AFMIS) starting from FY2017 without adding a new bridge table from the object (economic) classification to GFS. It has been acknowledged that the previous mapping of object codes to GFS codes based on *GFSM 2001* methodology had become outdated, while there was no agreement on a new mapping without additional external TA. Moreover, the shortage of expertise on the *GFSM 2014* methodology and the lack of appropriate institutional arrangements for maintaining the mapping to GFS coding have resulted into further deterioration of the facilities for reporting GFS.

12. The bridge tables for BCG have been updated during the mission to comply with the requirements of the *GFSM 2014* methodology. Because of the features of the AFMIS database configuration and the use of MS Excel for data sorting the IMF GFS codes in the bridge tables have been styled as numerical 7digit codes (see Appendix II). The bridge tables have been used for the conversion of the BCG data into *GFSM 2014* structure to use for the compilation of GFS for FY2016 and FY2017. The updated bridge tables have been provided in Appendix II. GFS compilers should seek for approval of the updated bridge tables and add these to AFMIS.

13. Annual GFS has been compiled during the mission according to the *GFSM 2014* methodology for FY2016 and FY2017. GFS compilers now have the capacity to produce the

BCG data according to *GFSM 2014* methodology. This includes the production of monthly GFS data for the BCG.

14. The experience during the compilation of the annual GFS has indicated weaknesses in accounting for and reporting of stock data. The stocks of assets and liabilities are not properly reconciled and carried forward to the next accounting period. These should first be addressed for all financial assets and liabilities before focusing on the stocks of non-financial assets. The reconciliation of opening and closing balances of assets and liabilities should be introduced first in the Treasury, followed by improved guidance for the units of BCG. These reforms could allow compiling a financial balance sheet for the Treasury followed by BCG.

15. A GFS Technical Working Group should be set up to accommodate the GFS capacity and experience accumulated for better coordination of the efforts. The Working Group specifically should: (i) review the mapping of new economic object and program (activity) codes to be set up in AFMIS to GFS and COFOG according to IMF GFS methodology; (ii) address the issues in GFS compilation and dissemination; (iii) advise the management on the *GFSM 2014* migration plan and related accounting reforms and budget presentation matters; and (iv) address other issues to facilitate the compilation of macroeconomic statistics.

Recommended Action:

- *The MoF should set up a GFS Technical Working Group to address the issues in the GFS compilation and the application of GFSM 2014 methodology addressing specific accounting issues as well as advise the MoF management as appropriate by April 2019.*
- *The MoF should review and approve the mapping from object code to GFS code and upload the bridge tables to AFMIS by June 2019.*
- *The MoF should adopt a plan to enable preparing a financial balance sheet for the Treasury and BCG by July 2019.*

B. Compilation of Public Sector Debt Statistics

16. Debt statistics currently compiled and reported covers external loans of the BCG, Special Drawing rights (SDR) liabilities, and domestic securities issued to Da Afghanistan Bank (DAB – the central bank) to compensate for the losses incurred during the rescue of Kabul Bank in 2010. Debt statistics include loans from foreign governments and international financial institutions. Borrowing from the IMF, as part of past financial arrangements with the IMF ought to be recorded as SDR liabilities only in DAB's accounts, and proceeds from the borrowing, when passed on to government recorded as a domestic loan from DAB. The Treasury currently records the debt data into the Commonwealth Secretariat – Debt Reporting and Management System (CS-DRMS) based on the transactions of loan disbursement and amortization. The authorities have issued promissory notes to address a shortfall in the DAB equity resulting from support provided to the Kabul Bank, which faced financial turmoil and depositor's run on the bank in 2010. The staff of the Debt Management Unit (DMU) compiles the data and reconciles

the transactions with records in AFMIS. Inconsistencies in AFMIS and CS-DRMS records are usually addressed and rectified within a month.

17. Debt reporting does not follow *GFSM 2014* and *Public-Sector Debt Statistics Guide for Compilers and Users (PSDSG 2013)* methodology. Methodology in these prescribe reporting debt according to both nominal value and market value, which add to the stock of debt the amount of interest accrued and not paid at the date of reporting (table 2 below describes valuation methods according to the *PSDSG 2013*). Afghanistan MoF does not add interest accrued not paid to the debt stock at the end of the reporting period. Debt compilers explained that the current practice was due to the domestic legal requirement of recognizing the transactions and balances strictly on cash basis. Accounts payable for the units of the BCG are not added to the stock of debt. AFMIS has started recognizing the transactions of goods received before initiating a payment, while outstanding balances of accounts payable have not been maintained and carried forward to the next reporting period. The MoF occasionally requires BCG units to report outstanding arrears as part of the financial management process, while the data is not considered to be comprehensive to be used in the financial reporting.

Table 2. Valuation Methods According to the PSDS

Valuation method (<i>PSDSG 2013</i> reference)	Description
Market value (<i>PSDSG 2013</i> - 2.115)	2.115 ... <i>financial assets and liabilities (including debt instruments) should be valued in macroeconomic statistics at market value, that is, as if they were acquired in market transactions on the balance sheet reporting date (reference date).</i>
Nominal value (<i>PSDSG 2013</i> - 2.120)	2.120 <i>The nominal value of a debt instrument is a measure of value from the viewpoint of the debtor: at any moment in time it is the amount that the debtor owes to the creditor.</i>
Face value (<i>PSDSG 2013</i> - 2.121)	2.121 <i>The face value of a debt instrument is the undiscounted amount of principal to be repaid at maturity.</i>

18. The data on debt incurred by the extrabudgetary units (EBU), public corporations (state-owned enterprises), and municipalities is not reported to the DMU in the Treasury. EBUs prepare annual financial statements on accrual basis for their accounts and include the data on debts incurred. Public corporations have been reporting their financial data to the State-owned enterprise department of the MoF, while the arrangements have not been made to receive the data to the DMU in the Treasury for the compilation. The data on debt liabilities incurred by entities managed by foreign donors in the interest of the Government of Afghanistan is not reported to the MoF. Municipalities do not produce comprehensive financial accounts at the moment and do not report their debt data to the MoF.

19. The requirements of the PFEML to report assets and liabilities have not been fully supported by adequate upgrade of the accounting and reporting systems. Cash basis focus of the accounting systems in BCG and municipalities does not facilitate comprehensive recording the assets and liabilities as well as improving useful information for better financial management. The accounting guidance and records in public corporations require further assessment for the purposes of public debt reporting.

Recommended Action:

- *The DMU should ensure reporting debt at market value and nominal value consistent with the PSDSG 2013 methodology by June 2021.*
- *The MoF should adopt a plan to update accounting and reporting to ensure the collection of accounts payable data and arrears data by the units of the general government by June 2020.*
- *The MoF should engage CS-DRMS suppliers to configure the system to produce the debt data according to PSDS methodology, specifically ensuring the computation of accrued interest and debt in nominal value by December 2020.*
- *The DMU should engage counterpart agencies to acquire the debt data from municipalities, public corporations, and other entities holding public debt on their record to the degree possible by January 2021.*

C. Developing the Sources of GFS Data for Extrabudgetary Units and Municipalities

20. Annual GFS data is being compiled for the general government. EBU comprises of extrabudgetary units and donor-managed aid operations benefitting the government. Significant amounts of donor aid are donor executed and do not appear in the BCG accounts, which include only the aid flows channelled through the Treasury.

21. The Government benefits significantly from military and security aid provided by foreign governments, most of which has been donor executed and treated as extrabudgetary operations of the government. The data for military and security assistance received from and executed by the Government of the USA are compiled based on cost to the donor from the publications on the websites of the donor government. The data on the overall outlays (cash expenditure) and the structure of the expenditure is obtained separately from the websites of the US Treasury and the Congress of the U.S.A.. Transfers by the Government of the USA to the United Nations Development Programme (UNDP) for the purposes of funding police salaries are subtracted from the total of the extra-budgetary funding to the Government of Afghanistan and reflected as the flows processed through BCG. Similarly eliminated here is part of the aid channelled through the Treasury and reflected in BCG accounts.

22. The MoF engages foreign governments and international organizations to obtain the data regarding aid flows executed by the donors without channeling the funds through the accounts controlled by the Government of Afghanistan. The data has been compiled based on the cost of the activities to donors. Some donor activities should be excluded from the total because these do not benefit the government operations or are implemented without engaging the government. Examples of such operations include the aid provided to Afghan refugees in foreign countries or some operations of managing and coordinating donor aid to Afghanistan without engaging the agencies of the Government of Afghanistan. The mission engaged Afghan participants of the mission to review the schedule of donor executed projects as recorded in the Donor Assistance Database (DAD) for the purposes of assigning a GFS code and a COFOG code to specific activities for creating a record regarding extrabudgetary operations of the central government. A methodology to estimate quarterly data on the donor-managed aid operations should also be devised to enable reporting on the general government operations. The data could be further improved in the future, if GFS and COFOG assignment would be discussed, while coordinating with donor representatives and the properties included in the DAD.

23. The institutional table have seen changes in the number of the EBUs. The Government has incorporated Afghanistan Investment Support Agency into BCG, which is not any more reflected among EBUs. Afghanistan Telecommunications Regulatory Authority (ATRA) has compiled and published financial accounts for the agency as well as the Telecommunications Development Fund (TDF). These have been added to the GFS compilation for the first time. Mapping of extrabudgetary unit financial data to GFS Yearbook (*GFSY*) templates has been developed during the mission to allow the compilation of the annual GFS data (Appendix III). Further review to identify public corporations that should be re-classified to the general government should be conducted, engaging the Central Statistical Office (CSO) and DAB.

24. Both the MoF and the Independent Directorate of Local Governance (IDLG) collect quarterly the financial accounts from municipalities. The MoF acknowledges reduced cooperation from municipalities reporting their financial data to compilers. On several occasions municipalities have not been complying with the MoF's requests to provide the data even if the PFEML stipulates such reporting through provincial finance offices. The Financial Regulations of the Government stipulate the use of administrative penalties, if rightful requests for reporting financial data to the Treasury are not met, while the practice still has not been used. Moreover, the segregation of the staff in municipalities producing revenue and expenditure data does not facilitate consolidated view of the finances of municipalities. The procedures for reconciling the mutual transactions between the units of the central government and local governments have not yet been adopted. Currently the consolidation is made based on the data of the BCG only.

25. The MoF should seek technical assistance (TA) to improve the accounting standards, recording, procedures, and reports for the BCG, EBUs, and municipalities to supply the data for GFS compilation. The improvements should initially focus on aligning the classification with *GFSM 2014* methodology and enable the reconciliation of cash and debt stocks with the flows. Unified forms should provide core information for the GFS compilation.

Recommended Action:

- *The MoF should revise the regulations to strengthen the responsibility of government units and public corporations for reporting and the ability of the Treasury to enforce these requirements by June 2020.*
- *The MoF in collaboration with the CSO and DAB should review the institutional table with focus on the public corporations that should be reclassified within the general government sector in compiling GFS by June 2020.*
- *The MoF should revise according to GFSM 2014 methodology the accounting guidance and reporting forms for general government units, including municipalities, EBUs, and public corporations, to enable the Treasury to compile quarterly GFS for the general government December 2021.*
- *The MoF should develop approach to engage foreign donors to facilitate the data flow and accuracy as well as the estimating of quarterly operations by December 2021.*

D. Compilation of COFOG for the General Government

26. COFOG data has been compiled for the BCG based on bridge tables incorporated in AFMIS. COFOG mapping has been made based on the activity structure in the program classification for the BCG budget. The Budget General Directorate has been responsible for assigning COFOG coding. The mission identified a number of deficiencies in assigning COFOG codes and updated the mapping. The reasons for the deficiencies are the lack of clarification of the key outputs and outcomes during the formulation of the program activities as these are first established in the budget structure.

27. COFOG data for donor-managed aid has been compiled through assigning specific codes to over 600 projects extracted from the Donor Assistance Database (DAD). Repeating the exercise of assigning COFOG coding to individual projects annually is labor intensive and potentially error prone. The exercise would be substantially improved, if DAD would incorporate GFS and COFOG mapping to allow assigning to the respective projects when such projects are formulated. Interaction with donors on the project objectives would furthermore allow shaping the projects and improving their planning and management.

28. The compilation of COFOG data for the financial operations of municipalities requires improvement the most. The MoF makes estimates on the purpose of own operations of municipalities, while it is possible to derive the COFOG data from the external donor funding passed through the Treasury to municipalities from the accounting data. The MoF has powers established in the PFEML to prescribe financial reporting forms and requirements for municipalities. Specialized surveys should be considered to determine the structure of the expenditure of municipalities, if establishing better reporting arrangements from municipalities is not deemed practicable.

Recommended Action:

- *The MoF internal procedure should be adopted to mandate assigning a COFOG code to all program activities and projects at the time of establishing a classification item as well as coordinating to use single coding in budget preparation and budget execution by September 2019.*
- *The MoF should adopt a plan for municipality reporting on the purposes of the expenditure or survey municipalities to establish the COFOG breakdown of the expenditures by September 2020.*

E. Dissemination of GFS and PSDS

29. The Treasury discontinued the publication of monthly and annual GFS in 2016, when the external support for the Treasury webpage expired. GFS for BCG according to the national methodology (cash basis) has been compiled monthly and annually, while these have been disseminated by e-mail to key recipients in the absence of an operating website. Meanwhile, arrangements have not been made for the publication of the accounts elsewhere, e.g. the website of the MoF.

30. Debt data is not reported, while it is being compiled quarterly, normally within one month after the end of a quarter. Since the Treasury website has not been operational the debt reports have been provided to users by e-mail upon request. No alternative means of dissemination have been used at the moment.

31. The issues in updating economic (object) mapping to GFS codes have caused disruptions in reporting GFS to STA over the past few years. These issues should be addressed and reporting of annual (GFSY) and monthly (high-frequency) data resumed, including through the update of AFMIS bridge tables (see paragraph 12).

32. The publication of financial data of other units of the general government does not follow a systematic pattern. PFEML mandates the publication of the approved budget, quarterly and annual (final account) financial data. There is no comprehensive guidance for the publication of the financial data by the government units, including those not part of the BCG.

33. The MoF should consider mandating the publication of the financial data by general government units. Publishing of annual and quarterly financial data would promote transparency and indicate the capacity of individual units to conduct their financial operations responsibly. The requirements should particularly apply to the municipalities, extrabudgetary units as well as public corporations.

Recommended Action:

- *The Treasury should resume the publication of monthly and annual financial data and quarterly debt data on its website or make arrangements for the publication on the MoF's*

website by April 2019.

- *The Treasury should resume the submission of annual and monthly (high-frequency) GFS to STA by April 2019.*
- *The MoF should mandate extrabudgetary units, municipalities, and public corporations to publish their quarterly financial data, as well as establish dissemination requirements by June 2021.*
- *The MoF should enable the compilation and dissemination debt statistics at market value and nominal value by June 2021.*

F. Further Steps to Transition to Full GFS

34. Afghanistan is well placed to further improve the compilation of GFS according to GFSM 2014 methodology. AFMIS has a powerful general ledger and double entry accounting system at its core to enable a comprehensive record of stocks and flows for the financial accounts. A number of reforms in accounting over the last two decades have also further improved the outlook for better financial data.

35. The GFS Technical Working Group should develop a GFSM 2014 migration plan for approval by the MoF management. The migration plan should accommodate the priorities along the path of improved compliance with the *GFSM 2014* methodology. The government should consider its financial information requirements and align these with the improvements necessary in the public financial management. The transition to accrual accounting and budgeting should not be considered as an ultimate objective, while important priorities, such as meeting the requirements for reporting assets and liabilities under PFEML, the preservation of assets under the control of the government and comprehensive measurement and control of the costs of the government operations should be carefully considered as the plan is developed and adopted. The resource availability, capacity and security constraints should also be considered. Tentative key measures and timing have been provided in the detailed technical assessment and recommendations section.

36. Integrating the accounting procedures and the new requirements are still to be considered and implemented for effective improvement of the government financial data. First steps should specifically focus on the reconciliation and carry forward of the closing balances of stocks to the following accounting periods in order to improve the financial accounts. These tasks have been partially completed for the government stocks of currency and deposits, while these practices should be extended to all financial assets and liabilities as a priority for the Treasury accounts and the BCG.

37. The financial record of non-financial assets could be substantially improved. The requirements for keeping records of physical assets have been enforced for many decades. An asset management plan has been mandated in the government Financial Regulations and draft policies have been developed. The recent improvements in AFMIS facilities would provide for

further reforms and integration of the financial information. Recording of goods and services received in AFMIS has been made mandatory over the last few years. The integration and reconciliation of the nonfinancial assets information based on the *GFSM 2014* methodology would be a good and logical step to continue the improvements in the public financial management.

Recommended Action:

- *The GFS Technical Working Group should develop a GFSM 2014 migration plan incorporating key accounting and reporting measures and secure the management approval by December 2019.*

G. Addressing Capacity Constraints

38. The authorities have achieved good outcomes in GFS compilation and dissemination despite limited capacity and tight demand on the limited resources.

Systematic effort since mid-2000s has helped building a solid foundation for improved accounting and fiscal reporting as the basis for GFS compilation and dissemination.

39. Donor fatigue and declining interest compared to earlier years reduces the resource allocation for important reforms and sustaining earlier achievements.

The MoF has benefited substantially from the support by foreign governments and international organizations since the fall of Taliban. Meanwhile, the donors have been expecting that the authorities of Afghanistan would gradually take over the responsibilities for funding the government operations, including those executed by the MoF. The latter causes risks for significant part of expertise accumulated in the government, which has been enjoying substantial support by external donors.

40. Ambiguous reform agenda and resource constraints cause risks for accurate development of the GFS compilation and successful outcomes.

More emphasis on the *GFSM 2014* methodology in financial management has prompted the authorities allocating key responsibilities for the budget classification to the Budget Department, which has limited experience in GFS compilation and practical application of the GFS methodology. World Bank has been requested to arrange TA on improving the compliance with GFS methodology, devising an alternative mapping from economic (object) classification the GFS.

41. The resources for GFS compilation and dissemination remain rather limited and should be augmented.

Further progress substantially depends on a small team of qualified accounting staff, while it would be critical to supplement the GFS team by a statistician. This is important taking into account the agenda of the migration to *GFSM 2014* and reforming the accounting and financial reporting functions in the government. Furthermore, large scale staff rotations and the increase of the share of politically appointed management without extensive technical expertise increase risks for effective implementation of reforms.

42. The GFS Technical Working Group should be the focus of the capacity development, with the key role allocated to the GFS compilers. Based on the adopted *GFSM 2014* migration plan the authorities should source the necessary technical assistance (TA) and secure GFS training for a broader group of the government officials. The GFS and PSDS compilers should apply for the available IMF capacity development facilities, both courses and online training.

43. The GFS compilation methods and data sources should be documented to enable continuity of producing GFS in the conditions of uncertainty. Documented guidance for the GFS compilation would describe the data sources and contacts, the data manipulation to convert into GFS compatible dataset, support the operations analysis to further improve the processes and regulation, as well as training and transition of the tasks from outgoing to incoming staff. The guidance should be updated as changes to the data sources and methodology occur.

Recommended Action:

- *The MoF should ensure that the GFS and PSDS compilation are adequately staffed and encourage GFS and PSDS compilers to apply for the available IMF training.*
- *The GFS Technical Working Group should develop and adopt a GFS Compilation Guide for the use of the GFS compilers by December 2020 and continue updating thereafter.*

DETAILED TECHNICAL ASSESSMENT AND RECOMMENDATIONS

Priority	Action/Milestone	Target Completion Date
Outcome: The legal and institutional environment is conducive to compiling macroeconomic and financial statistics.		
H	Legal framework requires update to allocate the responsibilities for reporting the financial statistics by all general government entities to the MoF, including adequate enforcement penalties for non-compliance.	June 2020
Outcome: Data are compiled using the sectorization of the GFSM 2014.		
H	Afghanistan's Public Sector Institutional Table requires update and arrangements at the government level should be made to ensure timely supply of the data and compilation.	June 2020
L	Financial reporting requirements should be updated and improved for EBUs and municipalities to comply with GFSM 2014.	December 2021
Outcome: Resources are adequate for compiling and disseminating GFS.		
H	The dissemination of monthly and annual GFS should be restarted on the MoF and/or Treasury websites.	April 2019

Priority	Action/Milestone	Target Completion Date
Outcome: GFS data are compiled using the coverage and scope of GFSM 2014.		
L	Data coverage and reporting templates should be improved for municipalities to comply with GFSM 2014 scope.	December 2021
Outcome: A new data set according to GFSM 2014 has been compiled and/or disseminated.		
H	General government data should be compiled and published on the MoF or the Treasury website.	April 2019
Outcome: Source data are adequate for the compilation of GFS balance sheets.		
L	Asset and liability accounting and management guidelines promulgated.	December 2020
L	Opening and closing balances for all financial assets and liabilities reconcile with transactions and other flows.	December 2022
L	Comprehensive accounting framework, enabling compilation of balance sheets, enacted with minor deviations from IPSAS for all sub-sectors of the general government.	December 2026
Outcome: Data are compiled using the concepts and definitions of the Public-Sector Debt Statistics Guide for Compilers and Users 2013 (PSDSG 2013).		
M	The Government of Afghanistan collaborates with CS-DRMS to improve the functionality that permits compilation of debt data on a market value and nominal value basis.	December 2020
M	The Government of Afghanistan disseminates PSDS to the World Bank-IMF Debt Database on a nominal value basis.	June 2021
Outcome: Data are compiled using the concepts and definitions of the GFSM 2014.		
M	The Government of Afghanistan updates the accounting and reporting framework to improve the following of the concepts and definitions of the GFSM 2014.	December 2020
L	The GFSM 2014 Statement of Operations is prepared using accrual basis accounting data and estimates.	December 2026
Outcome: Higher frequency data have been compiled and/or disseminated internally and/or to the public.		
M	Issue binding instructions to EBUs and municipalities to report quarterly GFS. Agree on the methodology to estimate quarterly data for donor-implemented foreign aid.	December 2021
M	Quarterly GFS for GG are compiled and disseminated to the IMF and to the public.	December 2022
Outcome: Data are compiled using the classification of the GFSM 2014 COFOG.		
M	Municipalities report their expenditure COFOG breakdown once quarterly to make data available for compilation and dissemination.	December 2022

Priority	Action/Milestone	Target Completion Date
<i>Outcome: Business processes documentation for compilation and/or dissemination of macroeconomic and financial statistics is stored, accessed and regularly updated.</i>		
M	A volume on GFS compilation and dissemination methods and procedures is developed.	December 2020

Appendix I. Budget Framework Presentation for FY 2018

Table 4 – Budget Aggregates

Year	1395	1396	1396	1397	1398	1399	1400
	Expenditure	Original Budget	Est Act V2	Budget Year	FE1	FE2	FE3
CASH FLOWS FROM OPERATING ACTIVITIES							
A. CASH RECEIPTS FROM OPERATING ACTIVITIES							
	351,845,964,870	416,708,930,916	371,898,120,320	359,845,001,156	344,871,111,703	341,130,318,030	284,214,839,715
Taxes	99,227,332,043	104,997,699,519	106,702,025,887	121,914,451,409	127,779,188,324	136,333,323,546	145,295,038,393
Social contributions	4,064,551,498	6,997,968,887	3,877,207,588	3,978,275,203	4,102,714,261	4,216,142,063	4,319,967,647
Grants	211,915,663,175	256,147,758,191	218,846,457,952	190,372,711,976	168,046,493,052	154,395,604,417	87,277,240,140
Other receipts	36,638,418,155	48,565,504,319	42,472,428,893	43,579,562,568	44,942,716,065	46,185,248,003	47,322,593,534
B. CASH PAYMENTS FOR OPERATING ACTIVITIES	286,851,919,364	422,044,379,984	278,528,264,273	296,647,988,578	299,237,382,604	299,687,901,523	297,089,301,625
Compensation of employees	164,621,027,906	173,250,093,295	176,968,425,006	174,412,801,796	179,804,370,496	184,750,352,701	189,299,965,341
Purchases of goods and services	82,439,607,668	34,388,713,207	67,751,241,584	69,963,535,191	69,314,233,343	65,204,760,611	58,970,228,939
Interest	580,470,975	-	446,313,360	1,802,850,000	1,802,850,000	1,802,850,000	1,802,850,000
Subsidies	1,400,000,000	-	1,451,047,921	-	-	-	-
Grants	551,402,114	-	322,218,337	88,371,213	83,695,807	70,212,038	51,386,472
Social benefits	22,522,719,761	-	23,976,819,619	22,315,183,540	22,975,699,250	23,531,288,901	24,007,169,769
Other payments	14,736,690,940	214,405,573,482	7,612,198,446	28,065,246,839	25,256,533,707	24,328,437,273	22,957,701,104
Net cash inflow from operating activities (A-B)	60,731,638,026	10,957,595,139	93,369,856,047	63,197,012,578	45,633,729,099	41,442,416,507	(12,874,461,910)
C. CASH FLOWS FROM INVESTMENTS IN NONFINANCIAL ASSETS:							
	53,395,186,848	7,348,304,831	61,279,429,880	62,338,346,489	60,086,484,998	52,825,402,381	42,517,361,695
C.1 PURCHASES OF NONFINANCIAL ASSETS							
	54,495,903,017	7,348,304,831	61,329,211,202	62,386,993,134	60,136,653,293	52,876,957,680	42,570,186,581
Fixed assets	53,547,699,600	7,188,504,831	60,878,457,327	57,286,569,271	54,879,317,815	47,479,852,714	37,047,434,348
Inventories	-	-	-	-	-	-	-
Valuables	3,839,128	500,000	575,013	398,258	410,715	422,070	432,464
Non-produced assets	944,364,289	159,300,000	450,178,862	5,100,025,605	5,256,924,763	5,396,682,896	5,522,319,769
C.2 SALES OF NONFINANCIAL ASSETS							
	1,100,716,169	-	47,410,783	48,646,645	50,168,295	51,555,299	52,824,886
Net cash outflow from investments in nonfinancial assets (C.1-C.2)	-	7,348,304,831	61,232,019,097	62,211,299,843	60,036,316,703	52,773,847,083	42,464,536,810
CASH SURPLUS/DEFICIT (A-B-C)	11,598,858,659	(12,683,753,900)	32,090,426,167	858,666,089	(14,452,755,899)	(11,382,985,875)	(55,391,823,606)
CASH FLOWS FROM FINANCING ACTIVITIES							
D. NET ACQUISITION OF FINANCIAL ASSETS OTHER THAN CASH							
	22,061,137,937	21,030,000	19,765,322,271	26,056,103,725	25,146,869,181	22,487,030,729	18,765,097,171
Domestic	22,061,137,937	21,030,000	19,765,322,271	26,056,103,725	25,146,869,181	22,487,030,729	18,765,097,171
Expenditure Advances	6,333,856,266	21,030,000	9,773,897,723	7,429,366,130	7,064,589,938	5,991,853,941	4,489,531,540
Capital Advances /	-	-	-	-	-	-	-
Returns	5,470,572,671	-	9,990,534,565	10,725,854,988	10,181,369,029	8,594,241,410	6,374,607,218
Sales of Shares in Enterprises	10,256,709,000	-	860,184	7,900,882,606	7,900,910,214	7,900,935,379	7,900,958,413

	Year	1395	1396	1396	1397	1398	1399	1400
	Expenditure	Original Budget	Est Act V2	Budget Year	FE1	FE2	FE3	
E. NET INCURRENCE OF LIABILITIES	(1,034,525,936)	2,654,787,275	(1,428,070,012)	908,966,667	-	-	-	-
External	(1,034,525,936)	2,654,787,275	(1,428,070,012)	908,966,667	-	-	-	-
Foreign Loan								
Repayments	(1,034,525,936)	-	(1,428,070,012)	-	-	-	-	-
New Foreign Loans	-	2,654,787,275	-	908,966,667	-	-	-	-
Net cash inflow from financing activities (E-D)	(23,095,663,873)	2,633,757,275	(21,193,392,282)	(25,147,137,058)	(25,146,869,181)	(22,487,030,729)	(18,765,097,171)	
Opening Cash Balance			7,002,966,116	17,900,000,000	(6,388,470,969)	(45,988,096,049)	(79,858,112,653)	(79,858,112,653)
Closing Cash Balance			17,900,000,000	(6,388,470,969)	(45,988,096,049)	(79,858,112,653)	(154,015,033,429)	(154,015,033,429)
of which: Reserves (IMF Target)			10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000	10,000,000,000
1 Revenue	364,098,241,435	416,708,930,916	371,946,391,287	351,994,530,407	337,022,190,212	333,282,808,707	276,368,623,014	
11 Tax Revenue	70,589,932,514	71,198,132,624	72,676,851,396	83,652,926,780	89,362,940,350	96,112,456,563	103,557,519,655	
12 Customs Duty and Fees	28,637,399,528	33,799,566,896	34,025,174,492	38,261,524,630	38,416,247,974	40,220,866,983	41,737,518,738	
13 Non Tax Revenue	32,399,677,412	39,428,730,278	31,974,851,135	32,808,343,247	33,834,576,765	34,770,001,811	35,626,238,551	
14 Miscellaneous Revenue	5,133,592,139	9,136,774,041	10,497,577,758	10,771,219,321	11,108,139,299	11,415,246,191	11,696,354,983	
15 Sale of Non-Current Assets	11,357,425,169	-	48,270,967	(7,850,470,748)	(7,848,921,491)	(7,847,509,322)	(7,846,216,701)	
17 Social Contributions	4,064,551,498	6,997,968,887	3,877,207,588	3,978,275,203	4,102,714,261	4,216,142,063	4,319,967,647	
19 Grants	211,915,663,175	256,147,758,191	218,846,457,952	190,372,711,976	168,046,493,052	154,395,604,417	87,277,240,140	
2 Expenditure	354,186,777,254	372,732,564,045	361,049,977,775	377,190,202,831	376,619,994,864	367,150,954,554	350,523,626,964	
21 Wages and Salaries Expenditure	164,621,027,906	173,250,093,295	176,968,425,006	174,412,801,796	179,804,370,496	184,750,352,701	189,299,965,341	
22 Use of Goods and Services	103,510,154,875	192,134,165,919	85,137,337,753	105,458,148,160	101,635,356,988	95,525,051,825	86,417,461,583	
23 Interest & Repayment of Loans	1,614,996,911	-	1,874,383,372	1,802,850,000	1,802,850,000	1,802,850,000	1,802,850,000	
24 Subsidies/Grants&SocialBenefits	24,474,121,875	-	25,750,085,877	22,403,554,753	23,059,395,057	23,601,500,938	24,058,556,241	
25 Acquisition of Assets	59,966,475,688	7,348,304,831	71,319,745,767	73,112,848,122	70,318,022,323	61,471,199,090	48,944,793,799	
4 Liabilities	1,393,961,551	2,654,787,275	-	908,966,667	-	-	-	
41 Current Liabilities	704,402,953	-	-	-	-	-	-	
42 Other Liabilities	689,558,597	2,654,787,275	-	-	-	-	-	
44 Loans	-	-	-	908,966,667	-	-	-	
Other	-	56,681,150,770	-	-	-	-	-	
98 Development Budget	-	5,784,671,460	-	-	-	-	-	
99 Contingency Codes	-	50,896,479,310	-	-	-	-	-	
Total Expenditures (with Contingencies and Bank Capitalization)	354,186,777,254	438,047,048,125	361,049,977,775	385,090,202,831	384,519,994,864	375,050,954,554	358,423,626,964	
Total Expenditures (with Contingencies)	354,186,777,254	429,413,714,815	361,049,977,775	377,190,202,831	376,619,994,864	367,150,954,554	350,523,626,964	
Total Grants and Loans	213,309,624,725	258,802,545,465	218,846,457,952	191,281,678,643	168,046,493,052	154,395,604,417	87,277,240,140	
Total Domestic Revenue	152,182,578,261	160,561,172,725	153,099,933,335	161,621,818,431	168,975,697,160	178,887,204,290	189,091,382,874	

NB: Liabilities in 1397 only refer to new borrowing. Balance sheet construction under reform process.

Appendix II. Mapping of AFMIS Economic (Object) Code to GFS

AFMIS Object Code	AFMIS Object Element Description	New GFS 2014 7-Digit Code	New GFS Code Description
11100	Licensed Merchants	1111000	Taxes on income, profits, and capital gains Payable by individuals
11101	Mills, grinders, extractors	1111000	Taxes on income, profits, and capital gains Payable by individuals
11102	Cinema theatres, exhibitions	1112000	Taxes on income, profits, and capital gains Payable by corporations and other enterprises
11103	Money changers	1113200	Unallocable taxes on income, profits, and capital gains
11104	Government Contracts Goods services	1112000	Taxes on income, profits, and capital gains Payable by corporations and other enterprises
11105	Fixed Taxes on Imports Unlicensed Buss.	1151000	Customs and other import duties
11106	Fixed Taxes on Imports Licensed Businesses:	1151000	Customs and other import duties
11107	Small shops and unions	1111000	Taxes on income, profits, and capital gains Payable by individuals
11108	Fixed tax on Vehicles: Taxes collected from the owners of vehicles.	1145100	Motor vehicle taxes
11109	Tax on Exports of licensed Businesses	1152000	Taxes on exports
11111	Unclassified	1162000	Payable by other than business or unidentifiable
11200	Employee salary and wages (PIT-Dep.)	1111000	Taxes on income, profits, and capital gains Payable by individuals
11201	Declaration of income (PIT-Independent)	1111000	Taxes on income, profits, and capital gains Payable by individuals
11202	Profits of private entities (CIT)	1112000	Taxes on income, profits, and capital gains Payable by

			corporations and other enterprises
11203	Rental services withholding	1112000	Taxes on income, profits, and capital gains Payable by corporations and other enterprises
11204	Withholding Taxes on Interest	1113200	Unallocable taxes on income, profits, and capital gains
11205	Withholding Taxes on Dividends	1113200	Unallocable taxes on income, profits, and capital gains
11206	Withholding Taxes on Royalties	1415000	Rent
11207	Contract withholding tax	1112000	Taxes on income, profits, and capital gains Payable by corporations and other enterprises
11208	Exclusive pre-paid taxes (under the claims)	1162000	Payable by other than business or unidentifiable
11209	Income Tax Enterprises and State-owned companies	1112000	Taxes on income, profits, and capital gains Payable by corporations and other enterprises
11300	Land Taxes	1131000	Recurrent taxes on immovable property
11301	Tax sale immovable property	1141400	Taxes on financial and capital transactions
11302	Tax sale movable property	1141400	Taxes on financial and capital transactions
11400	Gross receipts SOE (BRT-SOE's)	1141300	Turnover and other general taxes on goods and services
11401	Gross receipts SOE (BRT-SOE's)	1141300	Turnover and other general taxes on goods and services
11402	Gross receipts private entity. (BRT)	1141300	Turnover and other general taxes on goods and services
11403	Business Receipt Tax on total values of good Imported	1141300	Turnover and other general taxes on goods and services
11404	2% Business Receipt Tax on total Values of good imported	1141300	Turnover and other general taxes on goods and services
11405	5% Business Receipt Tax	1141300	Turnover and other general taxes on goods and services
11700	Overdue income tax (IT - Penalties)	1430000	Fines, penalties, and forfeits
11701	Fines gross receipts taxes (BRT-Penalties)	1430000	Fines, penalties, and forfeits
11702	Other penalties related to income taxes	1430000	Fines, penalties, and forfeits
11703	Penalties related to fixed taxes	1430000	Fines, penalties, and forfeits
11704	penalties related to property Taxes	1430000	Fines, penalties, and forfeits

11705	All other tax penalties	1430000	Fines, penalties, and forfeits
12000	Customs Duties Imports	1151000	Customs and other import duties
12001	Customs fines	1430000	Fines, penalties, and forfeits
12002	Customs duty exports	1152000	Taxes on exports
12003	Temporary Tax return fee (ReturnT1 Aqicoda)	1422000	Administrative fees
12004	Fastening Services Fee	1422000	Administrative fees
12005	Fee on Electronic Process of Tax Return	1422000	Administrative fees
12006	Income from sale of goods confiscated by the Customs Department	1423000	Incidental sales by nonmarket establishments
12007	Foreign transit fee -T2	1422000	Administrative fees
13100	Interest Received Domestic	1411200	Interest From residents other than general government
13101	Interest Received Foreign	1411200	Interest From residents other than general government
13102	Foreign exchange profits	1155000	Exchange taxes
13103	Net earnings - industrial enterprises	1412200	Dividends From residents
13104	Rents and plane fees	1422000	Administrative fees
13105	Rent Government Housing	1423000	Incidental sales by nonmarket establishments
13106	Rent Government Shops	1423000	Incidental sales by nonmarket establishments
13107	Rent/Lease Non Agricultural Government land	1415000	Rent
13108	Rent/Lease of Agricultural Government land	1415000	Rent
13109	Rent Techn Equipment and vehicles	1423000	Incidental sales by nonmarket establishments
13200	Sales of valuable documents	1422000	Administrative fees
13201	Dairy Delivery	1423000	Incidental sales by nonmarket establishments
13202	Sale of agricultural products	1423000	Incidental sales by nonmarket establishments
13203	Communication postal services and telegrams	1423000	Incidental sales by nonmarket establishments
13204	Water and Power services	1423000	Incidental sales by nonmarket establishments
13205	Revenue from services provided of Electronic ID card	1423000	Incidental sales by nonmarket establishments
13206	Mobile telephone services	1145000	Taxes on specific services
13207	Sales of maps	1423000	Incidental sales by nonmarket establishments
13208	Sales of "Official Gazettes"	1423000	Incidental sales by nonmarket establishments

13209	Printing services from MWP	1423000	Incidental sales by nonmarket establishments
13210	Commercial Adverts.	1421000	Sales by market establishments
13211	Sale of passport (booklet)	1422000	Administrative fees
13212	Sales of Driving Permits:	1422000	Administrative fees
13213	Tourism Services	1423000	Incidental sales by nonmarket establishments
13214	Health Services	1423000	Incidental sales by nonmarket establishments
13215	Pharmacies in hospitals	1423000	Incidental sales by nonmarket establishments
13216	Transport Services	1423000	Incidental sales by nonmarket establishments
13217	Tickets	1423000	Incidental sales by nonmarket establishments
13218	Sale- movable items	3612200	Disposal of Machinery and equipment other than transport equipment
13219	Other Services Rendered	1423000	Incidental sales by nonmarket establishments
13220	Revenue from the service of high tonnage scale	1422000	Administrative fees
13221	Revenue from the scner service	1422000	Administrative fees
13222	Magazines and Newspapers	1421000	Sales by market establishments
13223	Railway Service	1421000	Sales by market establishments
13224	Incidental Sales of Goods: Technical Equipment and Vehicles	3612100	Disposal of Transport equipment
13225	Incidental Sales of Goods	3620000	Disposal of Inventories
13226	Revenue of Number Plate	1422000	Administrative fees
13227	Merchandise and business Price	1421000	Sales by market establishments
13300	Fees -National Identity Cards	1422000	Administrative fees
13301	The right to monitor the activities of Art etc.	1422000	Administrative fees
13302	Issuance of Visa	1422000	Administrative fees
13303	Passport revenue	1422000	Administrative fees
13304	Vehicle -transfer and renewal	1422000	Administrative fees
13305	Drivers' licenses (drivers)	1422000	Administrative fees
13306	State agency licensing	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified

13307	Commercial licenses	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13308	Kindergarten entry fees	1422000	Administrative fees
13309	Commissions levied at 10%	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13310	Commission on imported goods	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13311	Transit permits: income from transit permits issued by government departments or by non-profit institutions within government.	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13312	Over flight revenues	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13313	Judicial services - law courts	1422000	Administrative fees
13314	Legal services provided	1423000	Incidental sales by nonmarket establishments
13315	Airport Departure Fee	1144000	Taxes on specific services
13316	Income from vehicles entering into Afghanistan.	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13317	University fees	1423000	Incidental sales by nonmarket establishments
13318	Axel Fee	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13319	Revenue of participation in auctions	1422000	Administrative fees
13320	Revenue of holy places	1422000	Administrative fees
13321	Night shift students fee	1422000	Administrative fees
13322	Registration motor vehicles	1145100	Motor vehicle taxes
13323	Issuance of work permit for Afghans	1145240	Licenses and permits for households
13324	Issuance of Customs Brokers Licenses	1145210	Business and professional licenses
13325	Revenue earned by issuance of work permit	1145240	Licenses and permits for households
13326	Issuance of business licenses.	1145210	Business and professional licenses

13327	Fuel Fee for Roads	1145100	Motor vehicle taxes
13328	Certification of Documents	1422000	Administrative fees
13329	LPG Fee for Roads	1145100	Motor vehicle taxes
13330	Telecommunication fees 10%	1145230	Radio and television licenses
13331	Other Fee	1422000	Administrative fees
13400	Sale of natural gas	3642000	Disposal of Mineral and energy resources
13401	Sales of Oil and Oil Products	3642000	Disposal of Mineral and energy resources
13402	Sales of Minerals	3642000	Disposal of Mineral and energy resources
13403	Extractive mines fee	1146000	Other taxes on goods and services
13500	Fines - individuals and legal	1430000	Fines, penalties, and forfeits
13501	Traffic fines	1430000	Fines, penalties, and forfeits
13502	Criminals and prisoners	1430000	Fines, penalties, and forfeits
13600	Extractive License Fee	1146000	Other taxes on goods and services
13601	Extractive Royalty Fee	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13602	Extractive Penalty	1430000	Fines, penalties, and forfeits
13603	Extractive Land Fee	1415000	Rent
13604	Extractive Rental	1415000	Rent
13605	Extractive Bid Fee	1422000	Administrative fees
13606	Extractive Royalty for Fines delay	1430000	Fines, penalties, and forfeits
13607	Investigation License	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13608	Exploration license	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13609	The Usage License of Mine	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13610	Small-Scale Mining License	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified

13611	Professional mining Licenses	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13612	Mineral Development Agreement	1415000	Rent
13613	Permit of stone mines and building materials	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13614	Extended License agreement	1145250	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
13699	Penalties from late Payment of Royalties	1430000	Fines, penalties, and forfeits
14000	Cash and non-cash assistance	1441200	Other current transfers not elsewhere classified
14001	Share in Government enterprise	1412200	Dividends From residents
14002	Transfers from prior years	1162000	Payable by other than business or unidentifiable
14003	Miscellaneous Revenue	1441200	Other current transfers not elsewhere classified
14004	Unclassified Revenue	1161000	Other taxes Payable solely by business
14005	Reimbursement returned amounts	1441200	Other current transfers not elsewhere classified
14010	Unclassified Revenue	1162000	Payable by other than business or unidentifiable
15000	State-owned arable land	3641000	Disposal of Land
15001	Sale state-owned non-arable	3641000	Disposal of Land
15002	Sales of State-Owned Buildings	3611200	Disposal of Buildings other than dwellings
15003	Sales of Confiscated Properties	3611100	Disposal of Dwellings
15100	Sales of shares in Enterprises	3215100	Domestic assets - Equity
15200	Major one of Revenues by Govt. Entities	1441200	Other current transfers not elsewhere classified
15201	Obtain Loans from New Kabul Bank Borrowers	1442000	Capital transfers not elsewhere classified
15202	DAB. Operational Cost (Commission, exchange rate and fees)	3318200	Domestic liabilities - Miscellaneous other accounts payable
17100	PrePay & Grade Government Employee Retirement Contribution	1211000	Employee contributions
17101	Security Sector Employee Pensions	1211000	Employee contributions
17102	Net Investment Income	1421000	Sales by market establishments
17121	Pay & Grade Govt Employee Ret Contribution	1211000	Employee contributions

17131	Security Sector Pensions Employee Contributions	1211000	Employee contributions
17181	Retirement Investment Income	1421000	Sales by market establishments
17199	Social Contributions n.e.s.	1211000	Employee contributions
18100	Current Loan - Foreign Government	3324000	Foreign liabilities - Loans
18101	Capital Loan - Foreign Government	3324000	Foreign liabilities - Loans
18200	Current Loan - International	3324000	Foreign liabilities - Loans
18201	Capital Loan - International	3324000	Foreign liabilities - Loans
18300	Current Loans - Domestic - Other General Government	3314000	Domestic liabilities - Loans
18301	Capital Loan - Domestic - Other General Government	3314000	Domestic liabilities - Loans
18302	Current Loan - Domestic - Not General Government	3314000	Domestic liabilities - Loans
18303	Capital Loan - Domestic - Not General Government	3314000	Domestic liabilities - Loans
19100	Current grant - Foreign government	1311000	Grants From foreign governments - Current
19101	Capital grant - Foreign government	1312000	Grants From foreign governments - Capital
19200	Current grant - International	1321000	Grants from international organizations - Current
19201	Capital grant - International	1322000	Grants from international organizations - Capital
19300	Current grants - Other Organization	1331000	Grants from other general government units - Current
19301	Capital grants - Other Organization	1332000	Grants from other general government units - Capital
21100	Civilian employees (permanent)	2111000	Wages and salaries in cash
21101	Civilian employees (workers)	2111000	Wages and salaries in cash
21102	Military officers	2111000	Wages and salaries in cash
21103	Armed forces	2111000	Wages and salaries in cash
21104	Assembly and Jirga members	2111000	Wages and salaries in cash
21105	Overseas employees	2111000	Wages and salaries in cash
21106	Doctors	2111000	Wages and salaries in cash
21107	Teachers - Primary	2111000	Wages and salaries in cash
21108	Teachers - Secondary	2111000	Wages and salaries in cash
21109	Teachers - Others	2111000	Wages and salaries in cash
21110	Contractors	2111000	Wages and salaries in cash
21111	Civilians equivalent to Army (Salary)	2111000	Wages and salaries in cash
21112	Pay Salary Differences	2111000	Wages and salaries in cash
21115	Payment for Students (Cadets)	2111000	Wages and salaries in cash
21116	Payment for Reserve Staff	2111000	Wages and salaries in cash

21120	Civilians equivalent to Army (incentive)	2111000	Wages and salaries in cash
21121	Professional and cadre allowance	2111000	Wages and salaries in cash
21122	Interim additional allow (PRR)	2111000	Wages and salaries in cash
21123	Other allowances - cash	2111000	Wages and salaries in cash
21124	Overtime	2111000	Wages and salaries in cash
21125	Hazard or regional pay	2111000	Wages and salaries in cash
21126	Bonus	2111000	Wages and salaries in cash
21127	Food allowance	2111000	Wages and salaries in cash
21128	Not elsewhere classified	2111000	Wages and salaries in cash
21130	Special Operative and hidden Expense	2111000	Wages and salaries in cash
21131	Professional and cadre allow (Uniformed)	2111000	Wages and salaries in cash
21132	Hazard or regional pay (Uniformed)	2111000	Wages and salaries in cash
21133	Bonus (Uniformed)	2111000	Wages and salaries in cash
21134	Longevity Pay (Uniformed)	2111000	Wages and salaries in cash
21135	Afghan Local Police Salary (Uniformed)	2111000	Wages and salaries in cash
21136	Temporary Pay Increases (Uniformed)	2111000	Wages and salaries in cash
21137	Pay Parity (Uniformed)	2111000	Wages and salaries in cash
21138	ALP Bonus (Uniformed)	2111000	Wages and salaries in cash
21139	ALP Stipend (Uniformed)	2111000	Wages and salaries in cash
21140	Wages	2111000	Wages and salaries in cash
21141	Night shift employees	2111000	Wages and salaries in cash
21142	Hazard pay	2111000	Wages and salaries in cash
21200	Food for employees	2112000	Wages and salaries in kind
21201	Housing for employees	2112000	Wages and salaries in kind
21202	Transportation services	2112000	Wages and salaries in kind
21203	Food coupon	2112000	Wages and salaries in kind
21204	Payment for Transportation	2112000	Wages and salaries in kind
21205	Food for Employees (Uniformed)	2112000	Wages and salaries in kind
21300	Wages and salary advance	2111000	Wages and salaries in cash
21301	Special Operative and Hidden advance	2111000	Wages and salaries in cash
21400	Assist payments to employees	2731000	Employment-related social benefits in cash
21401	Severance payments	2731000	Employment-related social benefits in cash
21402	Sickness and maternity payment	2731000	Employment-related social benefits in cash
21403	Family payment on death	2731000	Employment-related social benefits in cash
21405	Assist payments to employees (Uniformed Staff)	2731000	Employment-related social benefits in cash
21500	Education benefits to employee Family	2732000	Employment-related social benefits in kind
21600	National Expeditionary Pay (Uniformed)	2111000	Wages and salaries in cash
21610	Aviation Incentive (Uniformed)	2111000	Wages and salaries in cash
21620	Special Operations Incentive (Uniformed)	2111000	Wages and salaries in cash

21630	Medical Incentive (Uniformed)	2111000	Wages and salaries in cash
21640	Engineering and Explosive Ordnance Disposal (EOD) (Uniformed)	2111000	Wages and salaries in cash
21650	Special Duty and Other Incentives (Uniformed)	2111000	Wages and salaries in cash
21651	Recruitment and Allowance to female section of ANSF	2111000	Wages and salaries in cash
21652	Female Education Allowance of ANSF	2111000	Wages and salaries in cash
21653	Retention Allowances of female section of ANSF	2111000	Wages and salaries in cash
21654	Child care of female section of ANSF	2712000	Social security benefits in kind
21655	Recontracting Allowances of female section of ANSF	2111000	Wages and salaries in cash
21656	Coordination and solidarity of incentive of ANSF	2111000	Wages and salaries in cash
21657	The leadership incentive of female section of ANSF	2111000	Wages and salaries in cash
21998	Exchange Fluctuation of Salaries	2111000	Wages and salaries in cash
21999	Return of salaries expenditure	2111000	Wages and salaries in cash
22100	Allowance - Domestic	2200000	Use of goods and services
22101	Allowance - International	2200000	Use of goods and services
22102	Travel - Domestic	2200000	Use of goods and services
22103	Travel - International	2200000	Use of goods and services
22104	Allowance Domestic (Uniformed)	2200000	Use of goods and services
22105	Travel Advances	2200000	Use of goods and services
22201	Food - non salary	2200000	Use of goods and services
22202	Advance of Food	2200000	Use of goods and services
22203	Food Development Budget Recurrent Provincial Transfers	2200000	Use of goods and services
22288	Damy Code for Commt 222	2200000	Use of goods and services
22300	Public relations, advertising	2200000	Use of goods and services
22301	Printing	2200000	Use of goods and services
22302	Accounting and Audit	2200000	Use of goods and services
22303	Engineering and Design	2200000	Use of goods and services
22304	Security Services	2200000	Use of goods and services
22305	Freight and handling	2200000	Use of goods and services
22306	Training courses and seminars	2200000	Use of goods and services
22307	Development Consulting Firms	2200000	Use of goods and services
22308	Dev. Individual Consultants	2200000	Use of goods and services
22309	Development NGOs	2200000	Use of goods and services
22310	Development Project Management	2200000	Use of goods and services
22311	Development Administrative Fee	2200000	Use of goods and services
22312	Utilities Expenditure for Development Budget and Governors available funds	2200000	Use of goods and services

22313	Food Expenditure for Development Budget	2200000	Use of goods and services
22314	Repairs and Maintenance Development Budget	2200000	Use of goods and services
22316	Salaries for Consultants	2200000	Use of goods and services
22317	Salaries for Subject Matter Experts (Mol)	2200000	Use of goods and services
22400	Vehicles	2200000	Use of goods and services
22401	Construction equipment	2200000	Use of goods and services
22402	Transport equipment	2200000	Use of goods and services
22403	Telecommunications	2200000	Use of goods and services
22404	Broadcasting equipment	2200000	Use of goods and services
22405	Energy generating equipment	2200000	Use of goods and services
22406	Mining, Excavation Equipment	2200000	Use of goods and services
22407	Agricultural Equipment	2200000	Use of goods and services
22408	Office Equipment and Computers	2200000	Use of goods and services
22409	Water supply and canals	2200000	Use of goods and services
22410	Military Equipment	2200000	Use of goods and services
22411	Medical, Laboratory Equipment	2200000	Use of goods and services
22412	Recreational Equipment	2200000	Use of goods and services
22413	Workshop and Manufacturing	2200000	Use of goods and services
22414	Historical Cultural Structures	2200000	Use of goods and services
22415	Dwellings	2200000	Use of goods and services
22416	Buildings	2200000	Use of goods and services
22417	Other structures	2200000	Use of goods and services
22418	Advance of Repairs and Maintenance	2200000	Use of goods and services
22419	Repairs and Maintenance Development Budget Recurrent Provincial Transfers	2200000	Use of goods and services
22421	AAF Repair /Maintenance RW CLS	2200000	Use of goods and services
22422	Hardware Equipment	2200000	Use of goods and services
22423	Soft Ware Equipment	2200000	Use of goods and services
22488	Damy Code for commit 224	2200000	Use of goods and services
22500	Electricity	2200000	Use of goods and services
22501	Water	2200000	Use of goods and services
22502	Telecommunication	2200000	Use of goods and services
22503	Municipal services	2200000	Use of goods and services
22504	Postage	2200000	Use of goods and services
22509	Utilities Advances	2200000	Use of goods and services
22510	Utilities Budget Recurrent Provincial Transfers	2200000	Use of goods and services
22511	Internet Fee	2200000	Use of goods and services
22588	Damy Code for commitment225	2200000	Use of goods and services
22601	Fuel - vehicles	2200000	Use of goods and services
22602	Gas	2200000	Use of goods and services
22603	Fuel domestic	2200000	Use of goods and services
22604	Aviation Fuel	2200000	Use of goods and services
22700	Medical and laboratory	2200000	Use of goods and services
22701	Offices equipment and supplies	2200000	Use of goods and services

22702	Household and kitchen	2200000	Use of goods and services
22703	Educational and recreational	2200000	Use of goods and services
22705	Clothing	2200000	Use of goods and services
22706	Furniture	2200000	Use of goods and services
22707	Valuable papers and documents	2200000	Use of goods and services
22708	Agriculture	2200000	Use of goods and services
22709	Military	2200000	Use of goods and services
22711	Gifts	2200000	Use of goods and services
22712	AAF Flight Training Devices	2200000	Use of goods and services
22713	AAF Equipment	2200000	Use of goods and services
22714	All Non – Wearing Apparel Clothing	2200000	Use of goods and services
22800	Rent Bldgs., Machinery, Equip.	2200000	Use of goods and services
22801	Fees, License and permits	2200000	Use of goods and services
22802	Commissions	2200000	Use of goods and services
22803	Taxes, Duties and Tariffs	2821000	Current transfers not elsewhere classified
22804	Assistance Social Service Org.	2822000	Capital transfers not elsewhere classified
22805	Assistance Religious Instts.	2821000	Current transfers not elsewhere classified
22806	Dues and Membership fees	2200000	Use of goods and services
22807	Insurance	2831100	Premiums payable
22808	Rent of Land	2814000	Rent
22809	Miscellaneous code for contract Carry over Mol and MoD	2821000	Current transfers not elsewhere classified
22810	Revenue Refund	1162000	Payable by other than business or unidentifiable
22888	Damy Code Commitments 220	2200000	Use of goods and services
22900	Petty cash advance	2200000	Use of goods and services
22901	Goods and services advances	2200000	Use of goods and services
22902	Goods and Services LC Advance	2200000	Use of goods and services
22909	Development Budget Recurrent Provincial Transfers	2200000	Use of goods and services
22998	Exchange Fluctuations of Goods and Services	2200000	Use of goods and services
22999	Return of Goods and Services	2200000	Use of goods and services
23000	Foreign loans - World Bank	2410000	Interest To nonresidents
23001	Foreign loans - ADB	2410000	Interest To nonresidents
23002	Foreign loans - IMF	2410000	Interest To nonresidents
23003	Foreign loans - Others	2410000	Interest To nonresidents
23004	Domestic - Other General Govt	2430000	Interest To other general government units
23005	Domestic Not General Govt	2420000	Interest To residents other than general government
23200	Repayment Loan - World Bank	3324000	Foreign liabilities - Loans

23201	Repayment Loans - ADB	3324000	Foreign liabilities - Loans
23202	Repayment Loans - IMF	3324000	Foreign liabilities - Loans
23203	Repayment of Foreign loans - O	3324000	Foreign liabilities - Loans
23204	Repayment of Domestic loans - General Government	3314000	Domestic liabilities - Loans
23205	Repayment of Domestic loans - Not General Government	3314000	Domestic liabilities - Loans
24100	Capital contributions to Afghan Deposit Protection Insurance Corporation	2822000	Capital transfers not elsewhere classified
24200	Nonfinancial state-owned enterprise.	2511000	Subsidies to Public nonfinancial corporations
24201	Financial State-owned Enterprise	2512000	Subsidies to Public financial corporations
24202	Nonfinancial Private Enterprise	2521000	Subsidies to Private nonfinancial enterprises
24203	Financial private enterprises	2522000	Subsidies to Private financial enterprises
24204	Other	2521000	Subsidies to Private nonfinancial enterprises
24301	Loans - Local Government	3214000	Domestic assets - Loans
24302	Loans - Central Government	3214000	Domestic assets - Loans
24303	Loans - State Owned Enterprises	3214000	Domestic assets - Loans
24304	Loans - Domestic – Non public Sector	3214000	Domestic assets - Loans
24401	Intl Organizations-Current	2621000	Current Grants to international organizations
24402	Intl Organizations-Capital	2622000	Capital Grants to international organizations
24403	Emergency and Disaster Grants	2611000	Current Grants to foreign governments
24404	For the Heirs of the Contribution Martyrs and Disable	2721000	Social assistance benefits in cash
24500	Municipalities	2631000	Current Grants to other general government units
24501	Other	2631000	Current Grants to other general government units
24600	Municipalities	2632000	Capital Grants to other general government units
24700	Civil Service Pensions - Pre pay & Grade - Regular Payment Old Age	2731000	Employment-related social benefits in cash
24701	Civil Service Pensions - Pre pay & Grade - Regular Payment Survivors	2731000	Employment-related social benefits in cash
24702	Civil Service Pensions Pre pay & Grade - Lump Sum Payment Old Age	2731000	Employment-related social benefits in cash
24703	Civil Service Pensions - Pre pay & Grade - Lump Sum Payment Survivors	2731000	Employment-related social benefits in cash

24704	Other cash benefits	2731000	Employment-related social benefits in cash
24710	Civil service pensions - Pay& Grade - Regular Payment Old Age	2731000	Employment-related social benefits in cash
24711	Civil Service Pensions - Pay & Grade - Regular Payment Survivors	2731000	Employment-related social benefits in cash
24712	Civil Service Pensions -Pay & Grade - Lump Sum Payment Old Age	2731000	Employment-related social benefits in cash
24713	Civil Service Pensions - Pay & Grade - Lump Sum Payment Survivors	2731000	Employment-related social benefits in cash
24720	Security Sector pensions -Regular Payment Old Age	2731000	Employment-related social benefits in cash
24721	Security Sector Pensions - Regular Payment Survivors	2731000	Employment-related social benefits in cash
24722	Security Sector Pensions - Lump Sum Payment Old Age	2731000	Employment-related social benefits in cash
24723	Security Sector Pensions - Lump Sum Payment Survivors	2731000	Employment-related social benefits in cash
24730	Disability Pensions	2721000	Social assistance benefits in cash
24740	Pensions for Families of Martyrs	2721000	Social assistance benefits in cash
24800	Student benefits	2821000	Current transfers not elsewhere classified
24801	Other benefits	2721000	Social assistance benefits in cash
24802	Social Assistance Returning Refugees	2721000	Social assistance benefits in cash
24888	Code for Commitments 24	2721000	Social assistance benefits in cash
24900	Advance - Subsidies, grants	2721000	Social assistance benefits in cash
24909	Social Assist Returning of Refugee Provincial Transfer	2721000	Social assistance benefits in cash
24999	Return of Social benefits	2731000	Employment-related social benefits in cash
25100	Acquisition of dwellings	3511100	Acquisition of Dwellings
25101	Improvements to dwellings	3511100	Acquisition of Dwellings
25102	Construction of dwellings	3511100	Acquisition of Dwellings
25103	Acquisition of buildings	3511200	Acquisition of Buildings other than dwellings
25104	Improvements to buildings	3511200	Acquisition of Buildings other than dwellings
25105	Construction of buildings	3511200	Acquisition of Buildings other than dwellings

25106	Constructions of roads	3511300	Acquisition of Other structures
25107	Improvements to roads	3511301	Acquisition of Other structures
25108	Construction of water supply	3511302	Acquisition of Other structures
25109	Improvements of water supply	3511303	Acquisition of Other structures
25110	Acquisition other structures	3511304	Acquisition of Other structures
25111	Improvements other structures	3511305	Acquisition of Other structures
25112	Construction other structures	3511306	Acquisition of Other structures
25200	Vehicles	3512100	Acquisition of Transport equipment
25201	Construction equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25202	Transportation Equipment	3512100	Acquisition of Transport equipment
25203	Telecommunication Equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25204	Broadcasting equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25205	Energy generating equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25206	Mining Equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25207	Agriculture Equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25208	Office Equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25209	Water supply, Canal Equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25210	Medical and Lab Equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25211	Military Equipment	3514000	Acquisition of Weapons systems
25212	Recreational and Sports equip.	3512200	Acquisition of Machinery and equipment other than transport equipment
25213	Workshop and Manufacturing Equipment	3512200	Acquisition of Machinery and equipment other than transport equipment

25214	Internal Security Equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25215	Procurement of Equipment for Rotary and Fixed Wings	3514000	Acquisition of Weapons systems
25216	Procurement of Equipment for AAF	3514000	Acquisition of Weapons systems
25217	AAF aircraft Ordnance/Ammunition	3514000	Acquisition of Weapons systems
25218	Hardware Equipment's	3512211	Acquisition of Information, computer, and telecommunications (ICT) equipment
25219	Soft Ware Equipment	3513231	Acquisition of Computer software
25220	Force Protection Construction Materials, Including installed Equipment and All Fortification and Barrier Materials/Equipment	3512200	Acquisition of Machinery and equipment other than transport equipment
25290	Other equip.	3512200	Acquisition of Machinery and equipment other than transport equipment
25700	Heritage assets	3530000	Acquisition of Valuables
25701	Other valuables	3530000	Acquisition of Valuables
25800	Purchase of land	3541000	Acquisition of Land
25888	Damy code for Commitments 25	3512200	Acquisition of Machinery and equipment other than transport equipment
25900	Capital advance payments	3512200	Acquisition of Machinery and equipment other than transport equipment
25902	Acquisition of Assets LC Advance	3212000	Domestic assets - Currency and deposits
25909	Development Budget Capital Provincial Funds Transfer	3212000	Domestic assets - Currency and deposits
25998	Exchange Fluctuations of Capital Expenditure	4212000	Holding Gains- Financial assets: Domestic - Currency and deposits
25999	Return of capital expenditure	3212000	Domestic assets - Currency and deposits
31100-31899	Different bank accounts	3212000	Domestic assets - Currency and deposits
31910	Clearing - Revenue Province	3318200	Domestic liabilities - Miscellaneous other accounts payable

31920	Clearing - Revenue TSA	3218200	Domestic assets - Miscellaneous other accounts receivable
31950	Clearing - Expenditure Prov.	3218200	Domestic assets - Miscellaneous other accounts receivable
31951	Return Sweep from Province	3218200	Domestic assets - Miscellaneous other accounts receivable
31960	Clearing - Expenditure TSA	3318200	Domestic liabilities - Miscellaneous other accounts payable
31961	Return Sweep to TSA	3318200	Domestic liabilities - Miscellaneous other accounts payable
31970	Taminat Payable to Province	3318200	Domestic liabilities - Miscellaneous other accounts payable
31980	Taminat Receivable from Trsry	3218200	Domestic assets - Miscellaneous other accounts receivable
32000- 32199	Different bank accounts	3212000	Domestic assets - Currency and deposits
32200	Loans to government employees	3214000	Domestic assets - Loans
32201	Loans to SoE's	3214000	Domestic assets - Loans
32202	Other Loans	3214000	Domestic assets - Loans
32250	Loan Recovery - Employees	3214000	Domestic assets - Loans
32251	Loan Recovery - SoE's	3214000	Domestic assets - Loans
32252	Loan Recovery-Other Loans	3214000	Domestic assets - Loans
32300	Advances - Salary	3218200	Domestic assets - Miscellaneous other accounts receivable
32301	Advances - Goods and Services	3218200	Domestic assets - Miscellaneous other accounts receivable
32302	Advances - Capital Assets Acq.	3218200	Domestic assets - Miscellaneous other accounts receivable
32303	Advances - Others	3218200	Domestic assets - Miscellaneous other accounts receivable
32400	Inv. in public and mixed enterprise	3215100	Domestic assets - Equity
32401	Investment in private enterprise.	3215100	Domestic assets - Equity
32402- 32499	Different bank accounts	3212000	Domestic assets - Currency and deposits

32501	Other receivable	3218200	Domestic assets - Miscellaneous other accounts receivable
32502	Provincial revenue receivable	3218200	Domestic assets - Miscellaneous other accounts receivable
32503	Taxes Paid in Advance	3218200	Domestic assets - Miscellaneous other accounts receivable
32504	Balance with Province	3218200	Domestic assets - Miscellaneous other accounts receivable
32505- 32999	Different bank accounts	3212000	Domestic assets - Currency and deposits
33100	Bank Deposits LCs	3212000	Domestic assets - Currency and deposits
33200	Loans to government employees	3214000	Domestic assets - Loans
33201	Loans to SOE's	3214000	Domestic assets - Loans
33202	Other Loans	3214000	Domestic assets - Loans
33250	Loan Recovery - Employees	3214000	Domestic assets - Loans
33251	Loan Recovery - SOE's	3214000	Domestic assets - Loans
33252	Loan Recovery-Other Loans	3214000	Domestic assets - Loans
33300	Advances - Salary	3218200	Domestic assets - Miscellaneous other accounts receivable
33301	Advances - Goods and Services	3218200	Domestic assets - Miscellaneous other accounts receivable
33302	Advances - Capital Assets Acq.	3218200	Domestic assets - Miscellaneous other accounts receivable
33303	Advances - Others	3218200	Domestic assets - Miscellaneous other accounts receivable
33400	Inv. in public and mixed enterprise	3215100	Domestic assets - Equity
33401	Investment in private enterprise.	3215100	Domestic assets - Equity
33501	Other receivable	3218200	Domestic assets - Miscellaneous other accounts receivable
33502	Provincial revenue receivable	3218200	Domestic assets - Miscellaneous other accounts receivable
33503	Taxes Paid in Advance	3318200	Domestic liabilities - Miscellaneous other accounts payable

33504	Balance with Province	3218200	Domestic assets - Miscellaneous other accounts receivable
39000	Inter Fund Clearing Operating	3218200	Domestic assets - Miscellaneous other accounts receivable
39001	Intr Fund Clearing Development	3218200	Domestic assets - Miscellaneous other accounts receivable
41100- 41199	Suppliers	3318200	Domestic liabilities - Miscellaneous other accounts payable
41201	Mint (Sukook)	3318200	Domestic liabilities - Miscellaneous other accounts payable
41202	Un Registered Company Tax 2%	3318200	Domestic liabilities - Miscellaneous other accounts payable
41203	Un Registered Individual Tax	3318200	Domestic liabilities - Miscellaneous other accounts payable
41204	Salary Tax	3318200	Domestic liabilities - Miscellaneous other accounts payable
41205	Central Council national union of Afghanistan employees	3318200	Domestic liabilities - Miscellaneous other accounts payable
41206	Red Crescent - Provinces	3318200	Domestic liabilities - Miscellaneous other accounts payable
41207	Red Crescent - Centre	3318200	Domestic liabilities - Miscellaneous other accounts payable
41208	Kabul Municipality	3318200	Domestic liabilities - Miscellaneous other accounts payable
41209	Wool Enterprise	3318200	Domestic liabilities - Miscellaneous other accounts payable
41210	Other Deduction	3318200	Domestic liabilities - Miscellaneous other accounts payable
41211	Compulsory Social Deduction	3318200	Domestic liabilities - Miscellaneous other accounts payable
41212	Return of Salary and Exp	3318200	Domestic liabilities - Miscellaneous other accounts payable

41213	Registered Company Tax 2%	3318200	Domestic liabilities - Miscellaneous other accounts payable
41214	Individual Registered Tax	3318200	Domestic liabilities - Miscellaneous other accounts payable
41300	Employee Pension Cont. Prior	3318200	Domestic liabilities - Miscellaneous other accounts payable
41301	Employee Pension Cont. Pay & Grade	3318200	Domestic liabilities - Miscellaneous other accounts payable
41302	Employer Pension Cont. Pay & Grade	3318200	Domestic liabilities - Miscellaneous other accounts payable
41303	Employer Pension Cont. Security Sector	3318200	Domestic liabilities - Miscellaneous other accounts payable
42101	Govt. Org Closed Bank Accounts	3318200	Domestic liabilities - Miscellaneous other accounts payable
42101	Govt. Org Closed Bank Accounts	3318200	Domestic liabilities - Miscellaneous other accounts payable
42102	Donors Initial Deposit	3328200	Foreign liabilities - Miscellaneous other accounts payable
42103	Other Deposits	3318200	Domestic liabilities - Miscellaneous other accounts payable
42104	Tamina	3318200	Domestic liabilities - Miscellaneous other accounts payable
42106	Trust Repayment	3318200	Domestic liabilities - Miscellaneous other accounts payable
42107	Teacher Box	3318200	Domestic liabilities - Miscellaneous other accounts payable
42108	Prior 1381 Taminat	3318200	Domestic liabilities - Miscellaneous other accounts payable
42109	Contribution to Returned Refuge	3318200	Domestic liabilities - Miscellaneous other accounts payable

42110	Kabul Bank Commission	3318200	Domestic liabilities - Miscellaneous other accounts payable
42111	Aziz Bank Commission	3318200	Domestic liabilities - Miscellaneous other accounts payable
42112	Maiwand Bank commission	3318200	Domestic liabilities - Miscellaneous other accounts payable
42113	Afghan United Bank Commission	3318200	Domestic liabilities - Miscellaneous other accounts payable
42114	Bakhter Bank Commission	3318100	Domestic liabilities - Trade credit and advances
42115	HELP Disaster Victims of BDK.	3318200	Domestic liabilities - Miscellaneous other accounts payable
42120	Kabul bank fees	3318200	Domestic liabilities - Miscellaneous other accounts payable
42121	Azizi bank Fee	3318200	Domestic liabilities - Miscellaneous other accounts payable
42122	Maiwand Bank Fee	3318200	Domestic liabilities - Miscellaneous other accounts payable
42123	Afghan United Bank Fee	3318200	Domestic liabilities - Miscellaneous other accounts payable
42125	HELP Disaster Victims of BDK.	3318200	Domestic liabilities - Miscellaneous other accounts payable
42200	Exchange rate gain and loss	4212000	Holding Gains- Financial assets: Domestic - Currency and deposits
42300-42999	Advances, etc. received from donors	3328200	Foreign liabilities - Miscellaneous other accounts payable
44200	Loans - Domestic Current	3314000	Domestic liabilities - Loans
44201	Loans - Domestic Non-Current	3314000	Domestic liabilities - Loans
44202	Other Loans - Current	3314000	Domestic liabilities - Loans
44203	Other loans - Non Current	3314000	Domestic liabilities - Loans
44300	Loans - World Bank	3324000	Foreign liabilities - Loans
44301	Loans - ADB	3324000	Foreign liabilities - Loans
44302	Loans - IMF	3321200	Special Drawing Rights
44303	Loans - Others	3324000	Foreign liabilities - Loans
51100	Retained earnings	6000000	Net worth (retained earnings)

51101	Prior period retained earnings	6000000	Net worth (retained earnings)
51102	Opening Balance Clearing ACC	6000000	Net worth (retained earnings)
51103	Interfund Transfers	6000000	Net worth (retained earnings)
52100	Capital	6000000	Net worth (retained earnings)
53100	Exchange rate gain and loss	4212000	Holding Gains- Financial assets: Domestic - Currency and deposits

Appendix III. Bridge Table for Extrabudgetary Units

EBU Classification	GFS Code 7 Digit	GFS Code Description
Micro-finance Investment Support for Afghanistan (MISFA)		
Interest and similar income	1411200	Interest From residents other than general government
Provision against loans and MFIs and banks	2822000	Capital transfers not elsewhere classified
Provision against microfinance loan portfolio	2822000	Capital transfers not elsewhere classified
Operating grant income	1331000	Grants from other general government units - Current
Salaries	2111000	Wages and salaries in cash
insurances	2831100	Premiums payable
Flood donation	2821000	Current transfers not elsewhere classified
Total other administrative expenses	2200000	Use of goods and services
Finance cost	1411205	Interest From residents other than general government
Foreign exchange gain/(loss) - net	4212000	Holding Gains- Financial assets: Domestic - Currency and deposits
Development grant income	1331000	Grants from other general government units - Current
Grants to MFIs, banks and NGOs	2822000	Capital transfers not elsewhere classified
Taxation	2821000	Current transfers not elsewhere classified
Change in assets and liabilities		
Cash and cash equivalents	3212000	Domestic assets - Currency and deposits
Short-term placement with bank	3212000	Domestic assets - Currency and deposits
Capital notes issued by DAB	3213000	Domestic assets - Debt securities
Loans to MFIs and banks	3214000	Domestic assets - Loans
Microfinance loan Portfolio	3214000	Domestic assets - Loans
Advance against Sub-Grants	3218200	Domestic assets - Miscellaneous other accounts receivable
Advance prepayments and other receivables	3218100	Domestic assets - Trade credit and advances

Operating Fixed assets	3512210	Acquisition of Information, computer, and telecommunications (ICT) equipment
Loan and borrowings	3314000	Domestic liabilities - Loans
Deferred tax liability	3318200	Domestic liabilities - Miscellaneous other accounts payable
Deferred grants	3318200	Domestic liabilities - Miscellaneous other accounts payable
Accrued and other liabilities	3318200	Domestic liabilities - Miscellaneous other accounts payable
Afghanistan Telecommunications Regulatory Authority (ATRA)		
Fee	1422000	Administrative fees
Other revenue	1422001	Administrative fees
GIFTs	1331000	Grants from other general government units - Current
Employee remuneration	2111000	Wages and salaries in cash
Pension	2731000	Employment-related social benefits in cash
use of good and services	2200000	Use of goods and services
Bank Charges	2200000	Use of goods and services
Change in assets and liabilities		
Property and equipment	3512220	Acquisition of Machinery and equipment not elsewhere classified
Intangible assets	3613231	Disposal of Computer software
Cash and cash equivalents	3212000	Domestic assets - Currency and deposits
Fees and other receivable	3218200	Domestic assets - Miscellaneous other accounts receivable
Long term payable	3318200	Domestic liabilities - Miscellaneous other accounts payable
Account and other payable	3318200	Domestic liabilities - Miscellaneous other accounts payable
Unearned revenue	3318200	Domestic liabilities - Miscellaneous other accounts payable

Appendix IV. Officials Met During the Mission

Name	Department/Designation
Assadullah Ahmadi	Accounting and Reconciliation Senior Manager, Treasury
Ahmad Zia Hairat	Accounting and Reconciliation Manager, Treasury
Milad Ahmad Hamedi	Debt Manager, Treasury
Ajmal Waziree	Planning and Policy Specialist, Budget