

د افغانستان انتقالي اسلامي دولت
د مالي وزارت



دولت انتقالي اسلامي افغانستان
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Government of Afghanistan Ministry of Finance

April, 2004

Ministries and Central Government Agencies
Provincial Mustofiats

Cc. Budget Department

Re: General guidelines of using the expenditure classification for recording budget transactions in 1383

The chart of accounts for registering transactions in 1383 has been updated to allow better accounting and analysis of budget expenditures. This letter provides the guidance for coding the expenditures during 1383 while requesting the payment from the Treasury and filing expenditure reports. Updated Chart of accounts is attached.

Ministries, central government agencies, provincial mustofiats must note that only the new codes will be used for processing transactions through the Treasury and reporting.

1. The new code 12050 Assistance and payments to individuals is to be used for expenditure for employees of budget entities only. The code 72010 Assistance and payments to individuals should be used for assistance and payments to other individuals than employees.
2. Minor object code 13000 Per diem is renamed 13000 Travel. The category includes the cost of airline and train tickets, bus and taxi fare as appropriate. Minor object code 21000 Travel, including sub-object under this category is not used in 1383.
3. ministries are prohibited to use the codes 12070 Allowances not elsewhere classified, 30140 Unclassified expenses, 52150 Unclassified land, structures and equipment, 60900 Unclassified investment and any codes in the category 70000 without explaining the intended expenditure to the Treasury. It is prohibited to use these codes for expenditure in provinces until further instructions of the Ministry of Finance. The central Treasury officials have the authority to decline payments related to the codes mentioned in this section if they find the explanation not satisfactory.

4. 23070 Freight and handling charges are to be renamed 23070 Transport. This code can not be used for expenses related with business travel.

5. Code 24050 operating costs are not to be used in 1383.

6. Codes 25010 Fuel for cooking, heating lighting, and 25020 Motor fuels and Lubricants are hereby reclassified to 31010 Fuel for cooking, heating lighting, and 31020 Motor fuels and Lubricants. The codes 25010 and 25020 are not to be used.

7. The 30030 Materials for offices and housing is renamed to 30030 Stationary and office supplies.

8. The code 30040 Military and security materials is intended to expenditures for consumables of the military and security nature not applicable in civilian use, including the items of service life less than one year and acquisition value below Afs 100,000. The code 30050 Military equipment (non-capital) should contain the equipment of military nature with service life more than one year and acquisition value equal or more than Afs 100,000.

9. The code 12060 Food for human consumption is not used in 1383; use the code 30090 Food for human consumption instead.

10. The items 30110 Dues and Membership Fees, 30120 Commissions, Fees, Licenses, and Permits and 30130 Taxes, Duties and Tariffs are hereby reclassified to the following: 74010 Dues and Membership Fees, 74020 Commissions, Fees, Licenses and Permits and 74010 Dues and Tariffs. The codes 30110, 30120 and 30130 are not to be used.

11. Codes from 23090 to 51050 to 51076 Works are used for Development budget expenditures only. These codes are not used for expenditures of the Ordinary Budget.

12. Category 52100 Equipment for armed forces is used for items of civilian or dual use. The equipment of military use is recorded under the code 30050 Military equipment.

13. New item 75010 Undistributed reserves is added to the classification and may be used for the budgeting process only for the Presidential discretionary fund or the reserve funds of Ministry of Finance.

The Ministry of Finance will continue its work to further improve the classification of the budget transactions.

Sincerely yours,

Abdul Salam Rahimi
Deputy Minister