AN ANALYSIS OF AFGHAN NATIONAL BUDGET 2019

INTRODUCTION

Despite efforts by the National Unity Government including improvement in budget execution this year and revenue collection during the last four years, the National Budget does not seem to meet its objectives due to corruption, lack of public participation and not being sufficient to meet the growing needs of the Afghan people. In spite of calls by President Ghani, the international community, and the civil society to bring about budgetary and revenue reforms, the national budget still has major loopholes which has resulted in its weak efficiency and effectiveness. With international military and financial drawdown, budget reform to ensure efficiency and effectiveness in budgeting has become an urgent imperative for Afghanistan.

This Policy Brief is a follow-up to an analysis of the Afghan national budget 2017-18 and is intended to track reforms and outstanding major challenges. It is presented in three sections which outlines overview of draft national budget, followed by its analysis, and a set of recommendations. This Policy Brief calls for increased public participation, enhanced execution of the development budget, and meaningful and radical reforms to cut operating budget leakages.

OVERVIEW OF 1398 NATIONAL BUDGET

The government has submitted a national budget of AFN 399 billion (around USD 5.3 billion) to the Lower House. Domestic revenue has been estimated at AFN 188 billion, whereas foreign aid commitment is AFN 199 billion for the 1398 FY. Operating budget is allocated AFN 275 billion whereas the development budget is allocated AFN 124 billion for the fiscal year 1398. The budget deficit will be AFN 12.3 billion for the FY 1398. The budget for the fiscal year 1397 when approved was AFN 377 billion but with this year's adjustments, it reached AFN 425 billion. Therefore, these numbers are subject to change given the Mid-year review and other variations in the government's priorities.

There has not been any remarkable difference in budget allocations to the various sectors. The security sector has been allocated the largest share at more than 41% of the total budget. According to the Ministry of Finance, foreign support in this sector is declining, and as a result the GoIRA itself has to bear a large share of the security sector. With the worsening security situation, it is a big burden on the Afghan economy to run its security sector. Infrastructure followed by the education sector has been allocated 14%, and 12% of the total national budget respectively.

The contingency funds have been decreased sharply by 67% from AFN 55 billion in 1397 to AFN 18 billion in 1398. This sharp decrease in the contingency funds is a great improvement, however, since the budget figures change as it goes through different stages, then the contingency funds may rise. In the upcoming fiscal year's

<table>
<thead>
<tr>
<th>Sector</th>
<th>1397 (in billion AFN)</th>
<th>1398 (in billion AFN)</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure</td>
<td>40,350</td>
<td>58,543</td>
<td>45%</td>
</tr>
<tr>
<td>Agriculture &amp; Rural Development</td>
<td>32,627</td>
<td>32,001</td>
<td>-2%</td>
</tr>
<tr>
<td>Health</td>
<td>13,699</td>
<td>16,180</td>
<td>23%</td>
</tr>
<tr>
<td>Economic Governance</td>
<td>8,395</td>
<td>7,689</td>
<td>-8%</td>
</tr>
<tr>
<td>Governance</td>
<td>25,625</td>
<td>35,685</td>
<td>40%</td>
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<tr>
<td>Education</td>
<td>46,877</td>
<td>50,443</td>
<td>8%</td>
</tr>
<tr>
<td>Security</td>
<td>146,087</td>
<td>163,167</td>
<td>12%</td>
</tr>
<tr>
<td>Social Security</td>
<td>25,610</td>
<td>17,603</td>
<td>-32%</td>
</tr>
<tr>
<td>Contingency codes</td>
<td>55,402</td>
<td>18,012</td>
<td>-67%</td>
</tr>
</tbody>
</table>
budget proposal, there has been 45% increase in the budget for the infrastructure sector, followed by the governance sector, health sector, and security sector with 40%, 23% , and 12% respectively. There has been a decrease of 32% in allocating the budget to the social security sector as compared to the fiscal year 1397 due to a sharp cut in pension budget by AFN 8 billion.

As far as the operating budget is concerned, the top ten budgetary allocations are almost the same as that of the previous years. The Ministry of Defense gets the largest share of the operating budget with AFN 78 billion, followed by the Ministry of Interior Affairs with AFN 54 billion, the Ministry of Education with AFN 35 billion, and the National Directorate of Security with AFN 18 billion. The Ministry of Labor and Social Affairs and the newly created National Authority for the Support of Disabled People and Heirs of Martyrs, have been allocated AFN 8 billion, and AFN 7 billion amount of the operational budget respectively. The Administrative Office, and the Presidential Affairs Office collectively have been allocated more than AFN 10 billion of the operating budget.5

In the 1398 national budget proposal, there are some notable changes as a result of which ministries have more control over the development budget. With the Citizen’s Charter now imbedded in the MRRD, at 15%, it is now the agency which is allocated the highest share of the total development budget. The other largest ministries on the basis of the development budget are Da Afghanistan Breshna Sherkat (DABS) with 11% followed by the Ministry of Public Health, Ministry of Public Works, and Ministry of Agriculture with 11%, 10%, and 7% of the total development budget respectively.

### National Budget 1398 Trends

This section outlines an analysis of the draft 2019 budget and is presented in five sections: Some positive trends, channels through which development projects are selected, budget credibility, rise in revenues, and the potential effects of upcoming elections on the budget.

#### Some positive trends in the 1398 national budget:

The national budget for the fiscal year 1398 has some positive trends compared to the previous years including a decrease in the funds allocated for contingency codes, some initial budget hearings, execution rate of the development budget, high-level engagement within the

### Table 2: Top ten largest consumers of the development budget proposal in 2019 (figures in bil-
Ministry of Finance, and the potential reduction in bureaucracy.

**Contingency codes:** The contingency funds are used to finance the unforeseen and unplanned events and are funded through the national budget. These funds are highly vulnerable to bargaining, rent-seeking opportunities, and corruption. The funds allocated for the contingency codes were not used for emergency or non-predicted reasons, but rather were allocated to line ministries (LMs) upon their requests under various codes. One of the reasons for the rejection of the executive budget proposal from parliament was the allocation of huge funds in the contingency codes. International best practices recommends 3% of the budget for contingency funding. However the government allocated AFN 55 billion for the contingency funds in the FY 1397 i.e. 15% of the total budget. This year the government allocated AFN 18 billion for contingency funding which is 4% of the total budget and is just above the international standard of 3%. This decrease in the contingency funds therefore reflects a positive point in the 1398 national budget.

**Better effort at public engagement:** The budget hearings held this year were more organized and the focus was on tightening some expenditures, avoiding luxury items, making savings in the operating budget, and the collection of revenues. The hearings were inclusive in a sense that the civil society organizations were invited to be part of these sessions. The involvement of civil society in these hearings reflected increased transparency as the usual negotiations and discussions between the line ministries and the Ministry of Finance were open to them. The ministries that had low execution rates forecast by the budget or had collected lesser revenues than the targets in the budget were urged to meet their targets by the end of the year.

**Execution of development budget:** If the execution rate of the development budget is assessed in the relative and absolute terms, there is an indication that there is a major improvement in the execution rate of the development budget. The total approved development budget for the FY 1396 was AFN 161 billion which was lowered down to AFN 151 billion after the mid-year review. The execution rate at the end of the fiscal year was 67% which means AFN 101 billion. The total development budget allocated for the fiscal year 1397 was AFN 111 billion that was increased to AFN 136 billion during the in-year adjustments. The execution rate of the budget until December 19 was 91% which equals AFN 124 billion in absolute terms (in terms of actual amount). This shows 23% increase in the execution rate of the development budget.

**High-level government engagement in public consultation:** The MoF after getting the low score of 15/100 in the public participation component of the open budget survey (OBS) strived to improve the score in this area. The Ministry of Finance held town hall meetings in five provinces: Kabul, Nangarhar, Balkh, Herat, and Kandahar. The purpose of these meetings was to ask people about their expectations from the national budget. People proposed different development projects be included in the national budget. The importance of these meetings could be reflected by the fact that there was high-level engagement by the Government and the Ministry of Finance. The Deputy Minister of Finance participated in these meetings with other members from the General Directorate of the Budget. These meetings were also reported to the President in cabinet meetings. Although there is no fund allocated for the town hall meetings' projects in 1398, the proposed projects were shared with the
budgetary units in the hearing sessions and the MoF requested that the line ministries include these development projects in their plans. However, there is no mechanism to ensure that such projects are considered in the budget.

**Reduced bureaucracy:** In the past, during the budget formulation stage, there were two budget circulars: Budget Circular (BC)1 and BC2. The budget circulars were intended to ask line ministries and budgetary units to send their preparations and proposal for the next budget year. BC1 was supposed to collect rough estimation of line ministries budget for the upcoming year, based on which the MoF would calculate the Medium Term Fiscal Framework (MTFF) and other related documents while BC2 was the actual budget proposal that the ministries would send to the center. In an attempt to reduce bureaucracy, the Ministry of Finance decided to issue only one budget circular. The central ministries then share the budget circular with their provincial departments. The MoF conducted workshops for ministries to guide them on the various forms and the documentation process.

**Political interests beat the people’s priorities**

There are six different channels through which the development projects are selected for the national budget. Three of them find their ways in the national budget whereas the three channels through which people propose their projects partially find their way into the National Budget. Three of these channels are either substantially or completely influenced by political factors rather than economic or social ones. The government has not developed or adopted any formal mechanisms to ensure transparency or accountability in the development budget process.

Provincial budgeting plans as well as town hall meetings projects are hardly taken into consideration in the national budget while in theory citizen charter allows people’s input, in practice, it is not clear to this brief if people’s proposals are budgeted. The next three mechanisms, namely, mainstream budget process, parliamentarian projects and HEC projects are completely influenced by political and un-transparent processes and they make up an absolute majority of the development projects.

**Provincial Development Plans:** The Ministry of Economy in coordination with the Initiative to Strengthen Local Administration (ISLA), the project of United States Agency for International Development (USAID), has been collecting the provincial development plans every year for the last decade. According to the Ministry of Economy, this process is substantially inclusive and transparent. The members of District Development Councils from all the districts participate and propose the development projects that they need. However, despite the work done by the Ministry of Economy (MoEc), ISLA members, and public participation, the ministries do not include these development projects in the budget for consideration. According to the Ministry of Finance, these projects are wish lists and are not realistic. Millions of USAID dollars have been spent to prepare the plans. However, they are not included in the national budget and may have adversely affected people expectations and trust to the government and international community.

**Town Hall Meetings:** This year, the Ministry of Finance held town hall meetings in five different provinces. These meetings were aimed at listening to people’s needs and expectations from the national budget. The development projects proposed by the people in these town hall meetings related to the provision of basic healthcare, education facilities and agricultural projects. Projects included the provision of school buildings and books, upgrading of clinics,
protection walls from floods, cold storages to store fruits, fertilizers and improved seeds to improve the crop production, and better roads. People in Kandahar stated that they only want the MoF to build small dams because the level of water under the ground was getting deeper and they are compelled to migrate from these areas. In spite of these public hearings, these projects, were not included in the draft 1398 national budget. According to the National Budget Document, the MoF shared these projects with the line ministries and asked that they be considered for inclusion in the budget for the coming years. However, it seems like that there is no proper mechanism for including the inputs of people in the budget process.

**Citizens Charter Program:** Under the Citizens’ Charter, citizens, in theory, propose small development projects and monitor their implementation. The Citizens Charter operates at village and district level and has its own budget funded by the World Bank and the MoF. The members of the community in rural areas and urban areas can select the projects from the given choices. This seems a very effective mechanism but it has not been implemented in all villages and cities because of the deficiency of funds. The people propose development projects but since there is only limited funds, those projects are therefore not implemented. If the citizen charter is an effective program, as the government and international community claims so, why the other project selection mechanisms are not merged into it.

**Mainstream budget process:** The line Ministries propose development projects through the mainstream budget process by completing the budget circular forms. These projects also go through the recently introduced strategic screening of development projects. These projects are then discussed in the budget hearing sessions. The projects proposed through this route do not evidence any citizens’ engagement in their selection. Development projects of the kind which do not have public input usually face serious implementation hurdles.

**MPs and Senators’ projects:** The members of the parliament propose that their own development projects be included in the national budget when it is sent for their approval. However, despite these projects not being put through any feasibility studies, they are still made part of the national budget. In the National Budget of 1397, the members of the parliament did not approve the budget until they were given the development projects they initially requested. These projects do not represent the demands of the people because there is no evidence of the participation of citizens in the selection of these projects. The budget for 1397 was almost a balanced budget, but after approval from the parliament, it went into a deficit of 200 million dollars. This year the Senate has also requested that 50 development projects be included in the national budget. These development projects also do not reflect any citizens’ engagement in their selection. The Wolesi Jirga has not responded yet to the National Budget 1398. It may continue to insist that more than three hundred small projects be included before it approves the budget.

**High Economic Council:** The High Economic Council (HEC) being the supreme economic decision-making forum is also one of the channels through which development projects find their way into the national budget. The development projects after evaluation at the policy unit of the MoF are then presented to the HEC where a discussion takes place on whether to approve or disallow these. While discussing these development projects in HEC, the issue as to whether these development projects were selected by the people or if there was any citizens engagement in the selection of those projects is not considered. The MoF policy directorate received 112 development projects requests for the FY 1398. It is not known yet how many of
these development projects are part of the National Budget of 1398.

To conclude this section, it is evident that there is no formal or meaningful mechanism for the participation of the public in the selection of these development projects. The mechanisms that exist for this purpose are not robust and the projects that are proposed through these mechanisms are not considered for inclusion in the National Budget. However, projects that are proposed by powerful people and parliamentarians do find their way in the National Budget. According to Ramazan Bashardost, an MP from Kabul, experience over the years has shown that development budgets have not been effective because they are not drawn up based on the economic needs but on the influence of powerful individuals in Kabul and provinces.35

Poor budget credibility

The budget decision-making process in Afghanistan is marred with several credibility issues. Even when the budget is approved by the National Assembly, the figures in the budget are not final and are always subject to change. The total national budget is usually significantly increased or decreased during the course of the fiscal year. The government often falls short of its targeted expenditures in various areas. During the past ten years, the government has on average spent only 50% of the development budget.36 A large number of development projects are not implemented at all and another large number are subject to political influence. The government also does not give meaningful explanations for the changes in its budget execution reports. Poor planning at the ministerial level also contributes to the low level of budget credibility.

Variations in the National Budget The approved national budget for the fiscal year 1397 was AFN 377 billion. The target for the revenues was AFN 162 billion. The foreign aid estimated for that year was AFN 191 billion. The development budget at the time of approval was AFN 111 billion.37 However, during the course of the year, the total budget approved for the development projects changed. There is a difference between the mid-year review figures and the budget figures presented to the Wolesi Jirga (Lower house of the parliament). The newly revised figures for the National Budget 1397 are such that the total National Budget for the FY 1397 is now AFN 425 billion.38 The development budget has increased to AFN 136 billion and the operating budget has increased from AFN 266 billion to AFN 280 billion.39 The revenue target has been revised twice to AFN 173 billion and then to AFN 181 billion according to third quarterly performance report. The foreign aid also increased from AFN 191 billion to AFN 223 billion.40 Similar variations have also occurred in the national budgets over the previous years.

No meaningful explanation for deviations: These variations may be part of the national budget, but they need to be supported by meaningful explanations which justify them and to show the citizens that the funds are used in a proper way. According to the International Budget Partnership (IBP), the government should give comprehensive explanations if there is a deviation between the planned budget and the executed budget.41 However, in the Budget Execution Reports published by the Ministry of Finance, there is no such explanation given to justify these deviations.

Foreign aid issues: Also at the start of the fiscal year, foreign aid is either under-estimated or under-presented to the National Assembly because it usually increases during the course of the fiscal year. The foreign aid committed at the start of the fiscal year is budgeted for the proposed development projects. However, when there is a sudden increase during the year, there is little time to reasonably
allocate them to government agencies. This allows discretionary decision by the political leadership to allocate it to its favored ministries and/or provinces without due checks by the National Assembly.

Zero implemented development projects: Apart from the major improvement in the execution rate of the development budget, there is a large number of development projects which remain unimplemented. Integrity Watch analyzed the execution rate of projects within the development budget to the end of the third quarter. The results showed that there were 228 such development projects whose execution rate was below 10%. The total value of these projects which were not implemented adds up to almost AFN 10 billion. Out of all of these, more than 40 development projects were associated with the Ministry of Public Works. The Ministry of Energy and Water has 30 such development projects. There were 20 such development projects in the Ministry of Education.

Development projects vulnerable to political influence: A large number of development projects are included in the National Budget without reference to their specific location and funding source. These development projects are might then be subject of corruption and bargaining between the members of the parliament and the line ministries. Some of the development projects having been approved for one specific location, are then rerouted by some MPs to their own chosen location. This results in the budget's poor credibility. There are more than 150 such projects in the national budget 1398 with no specific geographical location and funding source. This allows politicians to influence which province the projects should be implemented during the fiscal year.

Another factor which contributes to the poor credibility of the national budget is the poor planning for the budget at the ministerial level. The Ministry of Information and Culture did not present a proper budget for 1398 and was told by the budget coordination committee that it should re-prepare and properly allocate its budget to various codes. The Ministry of Borders and Tribal Affairs (MOBTA) also did not present its budget in a proper way either. The Minister of MOBTA refused to answer questions raised by budget hearing committee raising doubts about the accountability of some agencies to Ministry of Finance and government as a whole.

Is the revenue increase sustainable?

Domestic revenues levels have been on an increasing trend for the last four years. Domestic revenue grew by 22% in 2015, by more than 18% in 2016, and 14% in 2017. In 2018, the estimated revenue was AFN 162 billion which was revised to AFN 173 billion and according to the third quarterly report, the target has been revised to AFN 187.6 billion. However, the government and observers have conflicting views about revenue rise and its sustainability.

Introduction of new taxes and a depreciating currency: The recent significant rise in revenues is, according to the Supreme Audit Office, because of new taxes and the increase in the fuel import duties and a rise in customs duties. In spite of this, revenues from customs duties also faced a fall of 6%. The Afghan currency depreciated sharply by 9% in recent times. As a result, revenues denominated or collected in foreign exchange increase automatically as the Afghan currency depreciates and therefore do not reflect any better revenue mobilization efforts. "Following consecutive years of rapid revenue growth within a slow-growing economy, the potential to further achieve revenue improvements from the administration and enforcement improvements is near exhaustion", the World Bank said in its recent development update on Afghanistan. The Bank further stated that the recent increase in revenue has only barely exceeded the rate of inflation.
**Leakages prevention:** Nonetheless, the rise in revenue has also been as a result of better tax and customs administration and enforcement. This could mean that the government is trying to prevent the leakages of domestic revenues albeit on a small scale. However, there are loopholes in the collection of revenues. A large amount of revenue from customs is lost to smuggling and corruption. Accordingly to a 2014 SIGAR report the government can double its revenues from the customs if it eliminates or significantly reduces corruption in the sector.

**Double standards** There are certain double standards in deciding the targets of revenues. The government places one target for revenues for the IMF and World Bank. It sets another target for the line ministries and the budgetary collection units. The revenue plans for some of the budgetary units are under-estimated while some others are over-estimated. Some of the budgetary units such as the Kabul Municipality do not meet the revenue collection targets set for it at the start of the year. The Kabul Municipality has not met its target of collecting revenue for the fiscal year 1397. The year target of revenue collection for the Kabul Municipality was AFN 4.8 billion but the amount collected to the end of the third quarter was only AFN 2.5 billion. The Mayor of Kabul told Integrity Watch in an interview that by the end of the fiscal year, they will collect more than AFN 3.4 billion, but they would not reach their initial target. The target of revenue collection which was set for the Directorate of Kochis was AFN 117 million, whereas it had collected AFN 1 billion in the revenues till the end of the third quarter. These examples clearly demonstrate that the government lacks proper planning and forecasting with regard to revenue collection.

**Elections and misuse of the budget:**

**New projects announced for provinces:** With the presidential elections coming close, there are reports that the budget for the fiscal year 2019 might be used for campaign purposes. Staff from the Office of the President have begun visiting the provinces, meeting the people and telling them about proposals for new development projects. The Deputy Director for the operational unit of the Office of the President is quoted as saying, “These development projects are not part of the National Budget document. They are directly given to the contractors and will not go through the standard procurement process.” According to official and public sources, these projects will be directly budgeted, implemented and monitored by the President’s Office. This appears as if the President’s Office has started a parallel process of project selection, planning, and awarding of contracts. The President’s Office staff announced seven development projects for Paktya province and 4 for Daikundi province. These projects do not seem to be passed through the strategic screening system for development projects introduced by the MoF and the WB for evaluation of development projects. According to the official from office of he Governor of Paktya province, these types of programs are part of the fulfilling of the President’s commitments to all 34 provinces.

**Projects to be funded from the contingency codes:** One the one hand, the government claims that there are limited funds to finance the budget and other development projects. The projects from the town hall meetings are also not made part of the national budget for the seemingly similar reasons. The national budget also faces a deficit of AFN 12.3 billion. On the other hand, the government announces new development projects which would likely to be funded from contingency funds in the fiscal year 1397/98. Using of contingency funds in this way would be against established international standards which require such funds to be used only for unplanned and unforeseen events.
RECOMMENDATIONS

Public participation: The current efforts to involve the public in the selection of development projects has failed due to political influences and time constraints. The Afghan government should explore a three-year project selection, budgeting, procurement and implementation framework with a participatory budgeting component by introducing new legislations and should not allow political groups and individuals to unfairly influence the budgetary process.

Budget credibility: The enacted national budget witnesses significant changes during its implementation. The Parliament approved a budget of AFN 377 Billion while it was adjusted/increased to AFN 425 Billion without much explanation by the government. This is a major credibility issue what should be addressed by improving planning, intra-governmental coordination, and long term commitment by the international community.

Anti-corruption driven revenue increase: Estimates show that the government can double its USD 2.2 billion revenues if it transforms its tax collection regime with rigorous oversight from public representatives, disclosure of information, engaging people at local and national level, and a real-time and transparent collection of taxes and fees such as telecom service fee.

Turning the illicit economy into a source of revenue: A large portion of Afghan agriculture sector and generally the economy is covered by illegal opium cultivation and narcotics trade. The Afghan government and its international partners have spent USD 8.5 billion to eradicate opium cultivation and its trade with no success. While President Ashraf Ghani spoke about the possibility of legalizing the opium three years ago, there does not seem to be any serious discussions about this huge illicit economy anymore. The experience in several countries including India, Burma and Columbia could be replicated in Afghanistan to legalize the opium in the country.
ENDNOTES

3. Budget hearing sessions held at MOF.
5. Ibid.
6. Ibid.
12. Ibid.
15. Integrity Watch and some other civil society attended the budget hearing sessions and were allowed to pose questions unlike earlier years where they were only observers.
17. Ibid.
18. National Budget FY 1398 presented to the cabinet.
20. https://president.gov.af/fa/1/12/18/18
22. Integrity Watch as a civil society representative was also part of those five town hall meetings.
23. A MoF official shared this with Integrity Watch (name withheld).
24. A senior official at the MoF shared this with Integrity Watch (name withheld).
26. Ibid.
27. The Ministry of Finance shared this with Integrity Watch in the meeting on PDPs in April 2018 (name withheld).
31. A senior World Bank official shared this with Integrity Watch (name withheld).
33. Ibid.
38. The National Budget FY 1398 presented to the cabinet.
39. Ibid.
40. Ibid.
42. Budget briefs distributed in the budget hearing sessions.
43. A senior MOF official shared this with Integrity Watch (name withheld).
45. Qaia report of the fiscal year 1396.
46. Ibid.
52. Integrity Watch accessed the information from Kabul Municipality through access to information law.
53. Briefs distributed in the budget hearing session.
55. We have compared those development projects with the projects in the national budget document and they do not match.
58. The MoF has started strategic screening of the newly requested development projects.
60. The Minister of Finance informed the ministries in the budget hearing sessions that there is a shortage of funds for new development projects.
61. Ibid.
62. National Budget (Draft) FY 1398 presented to the Lower House.
63. A government official shared this with Integrity Watch (name withheld).
64. https://pefa.org/sites/default/files/AF-Jun18-PFMPR-Public%20with%20PEFA%20Check.pdf
ABOUT INTEGRITY WATCH AFGHANISTAN

Integrity Watch is an Afghan civil society organization committed to increase transparency, accountability, and integrity in Afghanistan.

Integrity Watch’s Mission
The mission of Integrity Watch is to put corruption under the spotlight through community monitoring, research, and advocacy. We mobilize and train communities to monitor infrastructure projects, public services, courts, and extractives industries. We develop community monitoring tools, provide policy-oriented research, facilitate policy dialogue, and advocate for integrity, transparency, and accountability in Afghanistan.

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