



Islamic Republic of Afghanistan
Ministry of Finance
Macroeconomics and Fiscal Policy Directorate General

Cash Management Committee
Meeting Minutes
June 3, 2020

The meeting was held to discuss revenue collection performance, budget execution, and foreseeable pressures on budget, expenditure control, and overall cash management issues.

The following decisions were made:

1. Collection and transfer of one-off revenues by relevant sources as listed in the cash management presentation. The responsible persons should follow-up on these amounts.
2. The monthly revenue collection target should be maintained to achieve the revised revenue target.
3. The cash management meetings should be organized on a regular basis.

جمهوری اسلامی افغانستان
وزارت مالیه



د افغانستان اسلامي جمهوریت
د مالیې وزارت

Islamic Republic of Afghanistan
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Fiscal Performance in 2020

Jun 3, 2020

Actual Collections Comparison of 1398-1399

The total revenue collections during the initial months of 1399 were less compared to the total collections during the same period in 1398.

Amount in Billion Afs

Agency	Actual		Change
	1398	1399	
Customs	35.52	25.98	-26.9%
Ministries	13.18	8.12	-38.4%
Mustofiats	7.54	5.88	-22.0%
Large Taxpayer Office	11.17	9.88	-11.5%
Medium Taxpayer Office	6.53	5.62	-13.9%
Small Taxpyer Office	1.40	1.18	-15.7%
Unclassified		2.33	
Total	75.34	58.99	-21.7%
DAB Transfer	8.99	12.70	
Grand Total	84.33	71.69	

Source: RMIS System

Revenue Target vs Actual Collection of 1399

The total revenue collection performance in the initial months of 1399 is substantially lower than the target for all collecting agencies.

Amount in Billion Afs

Agency	Actual	Target		Change	
	1399	COVID-19	Year Start Target	COVID-19	Year Start Target
Customs	25.98	31.04	40.0	-16%	-35.0%
Ministries	8.12	12.66	16.3	-36%	-50.2%
Mustofiats	5.88	5.92	7.6	-1%	-22.8%
Large Taxpayer Office	9.88	11.78	15.2	-16%	-34.9%
Medium Taxpayer Office	5.62	5.53	7.1	2%	-21.1%
Small Taxpyer Office	1.18	1.29	1.7	-9%	-29.0%
Unclassified	2.33				
Total	58.99	68.23	87.82	-14%	-32.8%
DAB Transfer	12.7				
Grand Total	71.69				

Source: RMIS System

Revenue Forecasting based on the initial 4 months of 1399 collection

Time hypothesis for Covid-19:

- *Significant reduction of existing epidemics*
 - *Activities will improve again*
- early in month of Asad*
early in month of Sunbula

Domestic Revenue in Covid -19 scenario : Afs 159.9 billion

Growth Trend (5% Growth after the month of Sunbula): Afs 163.3 billion.

Pattern: Afs 140.8 billion

Amount in billion Afs	Actual				Forecast								
	Jad	Dal	Hou	Ham	Saw	Jaw	Sar	Asa	Sun	Mez	Aqr	Qaw	Total
Covid -19 Scenario	11.7	12.7	13.7	9.3	8.9	11.6	11.8	12.0	15.5	16.5	17.5	18.6	159.9
Growth Trend (5% growth after Sunbula)	11.7	12.7	13.7	9.3	8.9	11.6	11.8	12.0	16.3	17.3	18.3	19.5	163.3
Pattern (Historical Trend)	11.7	12.7	13.7	9.3	8.9	12.5	10.4	10.3	10.3	11.3	13.4	16.3	140.8
Actual - 1398	14.5	13.5	14.2	15.5	22.2	13.3	15.8	11.4	15.1	19.7	15.1	36.7	207.0

Source: RMIS

In the covid-19 scenario, the revenue target of Afs 162.3 billion was agreed with ARD and Customs. However, forecast of the current trend of revenue target is lower at Afs159.9 billion.

Daily collection in last 20 days FY-1399

Amount in Million Afs

Last 20 days average	185.73	189.42	375.15
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Date	Custom		ARD		Total	
	Collection	Daily Collection	Collection	Daily Collection	Collection	Daily Collection
Saturday, May 9, 2020	22,581	319	29,190	-36	51,771	283
Sunday, May 10, 2020	22,887	306	29,132	-58	52,019	248
Monday, May 11, 2020	22,887	0	29,363	231	52,250	231
Tuesday, May 12, 2020	23,046	159	29,666	303	52,712	462
Wednesday, May 13, 2020	23,208	162	29,754	88	52,962	250
Thursday, May 14, 2020	23,345	136	29,932	179	53,277	315
Saturday, May 16, 2020	23,617	273	29,952	19	53,569	292
Sunday, May 17, 2020	23,778	161	30,073	121	53,851	282
Monday, May 18, 2020	23,778	0	30,857	784	54,635	784
Tuesday, May 19, 2020	24,225	447	30,410	-447	54,635	0
Wednesday, May 20, 2020	24,425	200	30,583	173	55,008	373
Thursday, May 21, 2020	24,425	0	31,729	1146	56,154	1146
Saturday, May 23, 2020	24,875	450	31,629	-100	56,504	350
Wednesday, May 27, 2020	25,052	177	31,814	185	56,866	362
Thursday, May 28, 2020	25,097	45	31,910	96	57,007	141
Saturday, May 30, 2020	25,213	115	32,123	214	57,336	329
Sunday, May 31, 2020	25,378	165	32,489	366	57,867	531
Monday, June 1, 2020	25,603	225	32,793	304	58,396	529
Tuesday, June 2, 2020	25,802	199	32,896	103	58,698	302
Wednesday, June 3, 2020	25,977	175	33,014	118	58,991	293

In Mild Covid -19 situation

To reach the Target	Custom	Revenue	Total
Required daily collection in 2nd quarter	228.61	275.17	503.79
Required daily collection in 3th quarter	234.71	282.52	517.23
Required daily collection in 4th quarter	312.95	376.69	689.64

Individual Customs House's revenue performance - 1399

Values are in Million Afghanis					
Customs House	Covid-19 Annual Target	Target so far	Collection so far	Collection Vs Target	Above/Below Target (%)
NANGARHAR	16,304.53	6,853.93	4,889.92	(1,964.01)	-28.7%
PAKTIKA	862.89	362.73	82.91	(279.82)	-77.1%
PAKTYA	878.39	369.25	232.07	(137.18)	-37.2%
KHOST	982.06	412.83	206.92	(205.91)	-49.9%
KUNARHA	3.09	1.30	0.00	(1.30)	-99.8%
BADAKHSHAN	4.37	1.84	0.97	(0.87)	-47.3%
TAKHAR	18.02	7.58	1.20	(6.38)	-84.1%
KUNDUZ	892.13	375.02	341.05	(33.97)	-9.1%
BALKH	9,660.42	4,060.95	5,636.94	1,575.99	38.8%
KANDAHAR	10,624.28	4,466.13	3,073.17	(1,392.96)	-31.2%
FARYAB	4,123.94	1,733.58	1,542.82	(190.76)	-11.0%
HERAT	16,862.99	7,088.69	5,343.19	(1,745.50)	-24.6%
FARAH	3,064.94	1,288.41	1,430.30	141.89	11.0%
NIMROZ	6,928.54	2,912.55	2,356.67	(555.88)	-19.1%
Kabul - Custom Airport	1,894.23	796.28	595.84	(200.43)	-25.2%
Kabul - Custom Post Porcel	28.46	12.0	11.75	(0.21)	-1.8%
Kabul - Customs	712.00	299.30	231.07	(68.23)	-22.8%
Total	73,845.28	31,042.33	25,976.80	(5,065.53)	-16.3%

Source: Revenue Management Information System (RMIS)

Individual Mustofiat's revenue collection performance - 1399

Values are in Million Afghanis					
Mustofiats	Covid-19 Annual Target	Target so far	Collection so far	Collection Vs Target	Above/Below Target (%)
HERAT	2,860.23	1,202.4	1,163.38	(38.97)	-3.2%
BALKH	1,705.37	716.9	796.04	79.15	11.0%
NANGARHAR	1,713.43	720.3	737.89	17.61	2.4%
KANDAHAR	988.34	415.5	424.18	8.71	2.1%
FARYAB	326.92	137.4	232.49	95.06	69.2%
KUNDUZ	427.92	179.9	216.30	36.42	20.2%
HELMAND	496.36	208.7	196.26	(12.39)	-5.9%
PAKTYA	448.00	188.3	175.36	(12.96)	-6.9%
NIMROZ	380.36	159.9	159.40	(0.49)	-0.3%
GHAZNI	384.45	161.6	156.46	(5.14)	-3.2%
KHOST	423.98	178.2	152.85	(25.38)	-14.2%
PARWAN	382.96	161.0	142.38	(18.61)	-11.6%
FARAH	269.31	113.2	131.38	18.17	16.0%
TAKHAR	355.63	149.5	130.90	(18.60)	-12.4%
BAGHLAN	310.22	130.4	121.26	(9.15)	-7.0%
JAWZJAN	293.07	123.2	109.73	(13.47)	-10.9%
BADAKHSHAN	256.50	107.8	99.63	(8.20)	-7.6%
SAMANGAN	176.10	74.0	68.73	(5.29)	-7.2%
BAMYAN	159.68	67.1	68.02	0.90	1.3%
LAGHMAN	166.53	70.0	65.86	(4.14)	-5.9%
KUNARHA	180.16	75.7	60.42	(15.32)	-20.2%
LOGAR	112.40	47.3	54.68	7.43	15.7%
SAR-E- PUL	168.24	70.7	53.99	(16.73)	-23.7%
WARDAK	182.31	76.6	52.82	(23.81)	-31.1%
BADGHIS	124.22	52.2	47.58	(4.63)	-8.9%
KAPISA	138.06	58.0	46.26	(11.77)	-20.3%
PAKTIKA	123.80	52.0	45.85	(6.20)	-11.9%
ZABUL	110.01	46.2	36.30	(9.95)	-21.5%
GHOR	109.00	45.8	34.97	(10.85)	-23.7%
DAYKUNDI	114.50	48.1	31.18	(16.95)	-35.2%
PANJSHER	82.58	34.7	28.23	(6.49)	-18.7%
UROZGAN	62.21	26.1	22.92	(3.23)	-12.4%
NOORISTAN	41.69	17.5	14.38	(3.14)	-17.9%
Total	14,074.51	5,916.50	5,878.08	(38.42)	-0.6%

Source: Revenue Management Information System (RMIS)

Ministry's revenue collection performance - 1399

Values are in Million Afghanis					
Ministries	Covid-19 Annual Target	Target so far	Collection so far	Collection Vs Target	Above/Below Target (%)
Civil Aviation Authority	7,950.23	3,342.0	2,230.88	(1,111.15)	-33.2%
Ministry of Communication Information Technology	5,433.29	2,284.0	1,653.81	(630.18)	-27.6%
Ministry of Interior Affairs	4,454.16	1,872.4	1,413.62	(458.77)	-24.5%
Afghanistan Railway Authority	2,476.25	1,040.9	1,190.64	149.70	14.4%
Ministry of Agriculture, Irrigation & Livestock	67.70	28.5	410.95	382.49	1344.0%
Ministry of Foreign Affairs	3,910.21	1,643.7	406.28	(1,237.46)	-75.3%
Ministry of Urban Development Affairs	447.86	188.3	99.52	(88.75)	-47.14%
Supreme Court	452.92	190.4	78.06	(112.34)	-59.0%
Ministry of Commerce and Industry	205.24	86.3	75.08	(11.20)	-13.0%
Ministry of Finance	1,339.31	563.0	69.54	(493.47)	-87.6%
Others	3,376.07	1,419.2	486.77	(932.42)	-65.7%
Total	30,113.24	12,658.70	8,115.16	(4,543.54)	-35.9%

Source: Revenue Management Information System (RMIS)

Budget execution summary

Amounts are in Million Afs

	Actual Expenditure		Difference
	1398	1399	(1398-1399)
Development Expenditure	43,461.1	40,200.5	-3,260.6
Execution to date (% of total Dev... Budget)	29.1%	28.0%	-1.1%
Operating Expenditure	110,052.6	108,656.2	-1,396.4
Execution to date (% of total Opr... Budget)	36.4%	36.9%	0.5%
Total Expenditure	153,513.7	148,856.7	-4,657.0
Execution to date %	34.0%	34.0%	0.0%

Source: AFMIS System

List of One-off Revenue

figures are in million Afs

One-off Revenue					
#	Source	Amount	Received	Sensitivety	Responsible
1	Sale of 4G Frequency	7,700.0		Minister & Deputy Minister	Deputy Minister of Custom & Revenue
2	Ministry of Agriculture, Irrigation & Livestock	382.5	382.5	Directore	General Directorate of Revenue/ Mr. Baheej & Mr. Khaliq
3	Afghanistan Railway Authority	252.0	252.0	Directore	
4	Civil Aviation Authority	?		Directore	
5	Afghan Telecom	3,000		Directore	
6	Ministry of Urban development and Housing	?		Directore	
7	Roshan Telecom	2,300.0		Minister & Deputy Minister	Ministry Leadership
8	KAM Air Airlines	512.6		Minister & Deputy Minister	
9	ATRA	2,000.0		Minister & Deputy Minister	Deputy Minister of Finance
10	New Kabul Bank Clearance Department	612.0		Minister & Deputy Minister	
11	North Coal Enterprise	2,000.0		Minister & Deputy Minister	Deputy Minister of Admin & General Directorate of SOE/ Mr. Shahrani
12	Public Protection	500.0		Minister & Deputy Minister	
13	Afghan Gas	861.0		Directore	
14	Sukuk Press	?		Directore	
15	House building	600.0		Directore	
16	Spare parts	34.0		Directore	
17	One-key car registration	3,500.0		Deputy Minister	General Directorate of Custom/ Mr. Saleh Zada
18	Seized cars	200.0		Directore	
Total		24,454.1	634.5		

TREASURY DAILY CASH POSITION REPORT							
	June 3, 2020			(Mn Afs)			
I	SUMMARY OF DISCRETIONARY FUNDS (UNRESTRICTED)						
		OPENING	CURRENT				
	Unrestricted Funds in TSA	16,048	0				
	Discretionary Development Funds (Code 20,000)	(344)	1,357				
	Balance in Provinces (Unspent Funds)	0	5,653				
	Cash Reserves / Exchange Gain	10,624	7,322				
	Floor limit (minimum threshold of Treasury Funds)	10,000	10,000				
	AGGREGATE BALANCE - UNRESTRICTED FUNDS		36,328	24,333			
II	SUMMARY OF SOURCES AND USE OF OPERATING BUDGET FUNDS DURING THE YEAR						
	Opening Balance Of Unrestricted Funds (FY 1399) Excl Floor Limit			16,048			
	Daily Revenue Collection			293			
	Total Domestic Revenues collected (Operating Budget)			71,691			
	Donors Grants (Operating Budget Grants)	50,276					
	Less: Security Sector Advances (MOD & MOI grants)	(2,633)					
	Net Receipts - Donor Grants (1399)			47,643			
	Total Recurrent Budget (Includig donors grants)			119,334			
	Less : Transfers to Discretionary Development Budget Expenditures			(24,399)			
	Total Recurrent Budget Expenditures (Including Cash Transfer To Province)			(114,284)			
	Excess / (Shortfall) in Receipts VS Payments			(19,350)			
BALANCE OF UNRESTRICTED FUNDS (OPERATING BUDGET)			(3,302)				
III	FUNDS AVAILABLE UNDER THE DISCRETIONARY DEVELOPMENT BUDGET						
	CASH POSITION		BUDGET AND ALLOTMENT				
	Opening Balance (1399 balance)	(344)	Total Approved Budget	64,284			
	Receipts	24,399	Total Allotments released	62,158			
	Other Receipts		Expenditures	22,698			
	Total Funds Available	24,054	Unspent Allotment	39,460			
	Expenditures	22,698	Net Funds available	1,357			
	Net Funds Available	1,357	Allotments without financing	38,103			
	IV	FUNDS RECEIVABLE AGAINST BUDGET AND DONOR COMMITMENTS					
A	SOURCES		Budget	Receipts	Balance		
	Operating Budget		289,100	106,687	182,413		
	Domestic revenues (Operating budget)		208,900	71,691	137,209		
	Grants (Operating)		91,953	34,996	56,957		
	LOTFA		28,000	11,327	16,673		
	CSTC-A MOD		58,347	20,546	37,801		
	CSTC-A MOI		5,606	3,022	2,584		
	ARTF (Ad Hoc)			101	(101)		
	B	Grants (Disc - Development)		Budget	Receipts	Transfers + Direct Receipts	Balance
				61,626	15,279	24,399	36,434
Cash Reserves		10,000	0	0	10,000		
Domistic Revenue (1399)		11,753	0	9,913	1,840		
European Commission		8,700	0	0	8,700		
US - Development Aids		373	0	0	373		
ARTF (IP +)		30,800	15,279	14,486	15,521		
ARTF (IP +) Direct Reciepts to Disc. Dev Bank Acc			0	0			
C		Grants (Non-Disc - Development)		Budget	Expenditure		Balance
				79,275	15,657		63,618
	ARTF / World Bank		52,286	11,277		41,009	
	Asian Development Bnak (ADB)		20,074	3,260		16,814	
	US & USAID		1,842	330		1,511	
	Other Donors		5,074	790		4,284	