

جمهوری اسلامی افغانستان  
وزارت مالیه



د افغانستان اسلامي جمهوریت  
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**Islamic Republic of Afghanistan**

**Ministry of Finance**

**Macroeconomics and Fiscal Policy Directorate General**

# **Fiscal Performance**

**October 4, 2020**

# Actual Collections Comparison of 1398-1399

The total revenue collection of fiscal year 1399 were less compared to the total collection during the same period in 1398.

Amount in Billion Afs

Agency	Actual		Change
	1398	1399	
Customs	60.83	54.23	-10.8%
Ministries	24.92	16.07	-35.5%
Mustofiat	13.62	9.65	-29.1%
Large Taxpayer Office	20.35	13.46	-33.9%
Medium Taxpayer Office	11.93	8.78	-26.4%
Small Taxpayer Office	2.29	2.10	-8.3%
Unclassified		7.92	
<b>Total</b>	<b>133.94</b>	<b>112.21</b>	<b>-16.2%</b>
DAB Transfer	8.99	12.70	
<b>Grand Total</b>	<b>142.93</b>	<b>124.91</b>	

Source: RMIS System

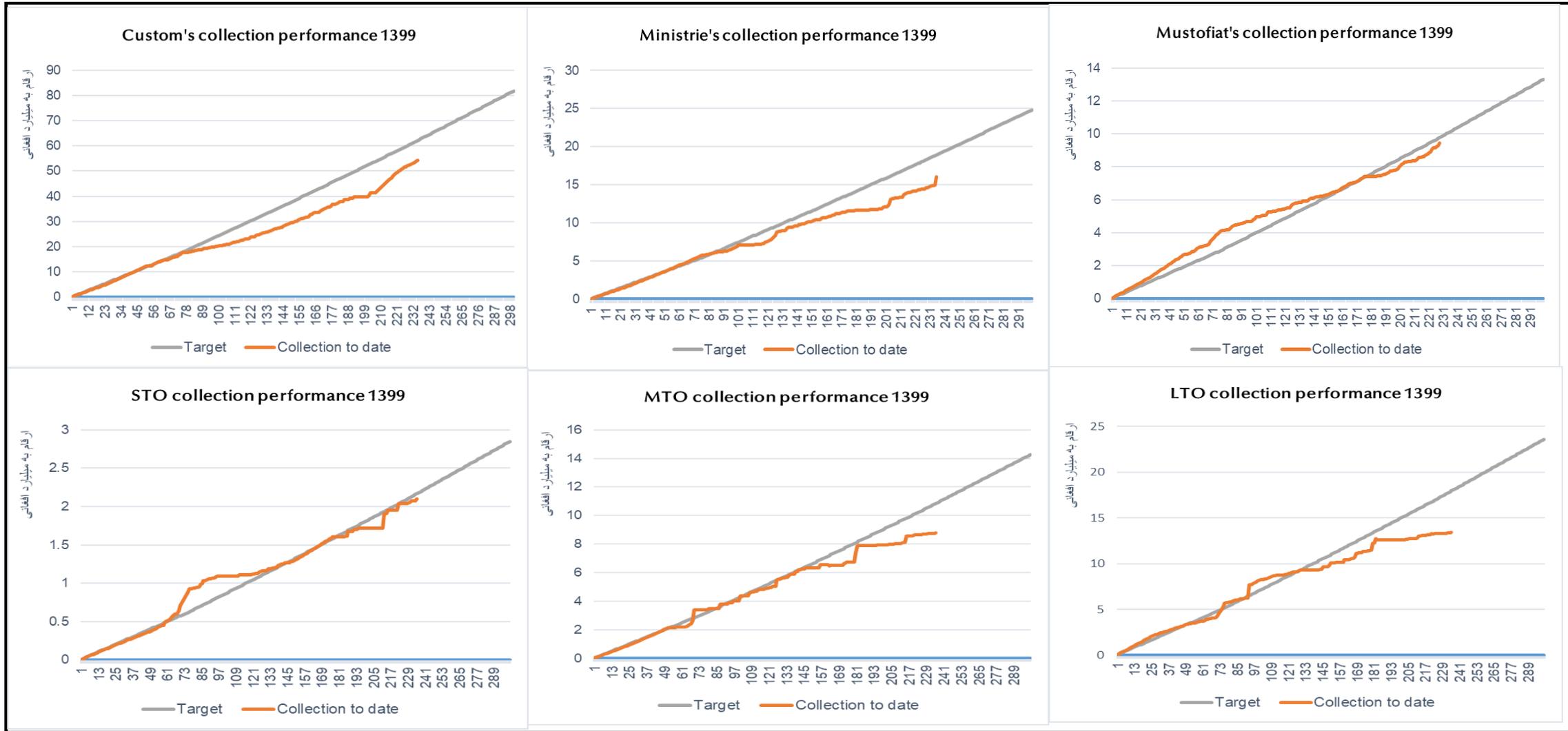
# Revenue Target vs Actual Collection of 1399

Amount in Billion Afs

Agency	Target	Actual	Difference	Monthly Performance to reach the Target		
	billion Afghani	billion Afghani	billion Afghani	Mezan	Aqrab	Qaws
<b>Customs</b>	<b>81.77</b>	<b>54.23</b>	<b>-27.54</b>	<b>9.18</b>	<b>9.18</b>	<b>9.18</b>
<b>Afghanistan Revenue Departement</b>	<b>78.83</b>	<b>57.98</b>	<b>-20.85</b>	<b>6.95</b>	<b>6.95</b>	<b>6.95</b>
Ministries	24.83	16.07	-8.76	2.92	2.92	2.92
Mustofiats	13.30	9.65	-3.65	1.22	1.22	1.22
Large Taxpayer Office	23.60	13.46	-10.14	3.38	3.38	3.38
Medium Taxpayer Office	14.25	8.78	-5.47	1.82	1.82	1.82
Small Taxpayer Office	2.85	2.10	-0.75	0.25	0.25	0.25
Unclassified		7.92				
<b>Total</b>	<b>160.60</b>	<b>112.21</b>	<b>-48.39</b>	<b>16.13</b>	<b>16.13</b>	<b>16.13</b>
DAB Transfer	17.20	12.70	-4.50	Transferred		
<b>Grand Total</b>	<b>177.80</b>	<b>124.91</b>	<b>-52.89</b>			

Source: RMIS System

# Comparison of Actual Revenue with Target of FY-1399 as a graph



# Daily collection in last 10 days FY-1399

Amount in Million Afs

Date	Daily Collection		
	Custom	Revenue	Total
September 23, 2020	348	207	555
September 24, 2020	265	258	523
September 26, 2020	345	305	650
September 27, 2020	302	1076	1378
September 28, 2020	366	139	505
September 29, 2020	305	328	633
September 30, 2020	279	454	733
October 1, 2020	301	480	781
October 3, 2020	312	594	906
October 4, 2020	344	454	798
10 days average	317	430	746

# Revenue Forecasting based on the initial 9 months of 1399 collection

Amount in billion Afs Scenarios	9 Month Actual Collection of FY-1399									Forecast			
	Jad	Dal	Hou	Ham	Saw	Jaw	Sar	Asa	Sun	Mez	Aqr	Qaw	Total
<b>Covid -19 Scenario</b>	11.7	12.6	13.4	8.9	9.1	8.6	15.0	10.6	15.1	16.1	16.2	18.9	156.2
<b>Growth Trend (10%)</b>	11.7	12.6	13.4	8.9	9.1	8.6	15.0	10.6	15.1	17.7	17.8	20.8	161.4
<b>Pattern</b>	11.7	12.6	13.4	8.9	9.1	8.6	15.0	10.6	15.1	11.8	13.9	16.9	147.6
<b>Actual – 1398</b>	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: AFMIS

## Note:

Based on Covid-19 Scenario, the Revenue Target is 177.8 billion Afghani. In order to reach the Target it is required to collect amount of 48.39 Afghani in the fourth quarter, which does not include one-off.

# Budget execution summary

Amounts are in Million Afs

	Actual Expenditure		Difference
	1398	1399	(1398-1399)
Development Expenditure	81,314.0	83,725.1	2,411.1
Execution to date (% of total Dev... Budget)	54.5%	50.6%	-3.9%
Operating Expenditure	206,692.6	198,541.6	-8,151.0
Execution to date (% of total Opr... Budget)	68.4%	66.0%	-2.4%
Total Expenditure	288,006.6	282,266.7	-5,739.9
Execution to date %	63.8%	60.6%	-3.2%

**TREASURY DAILY CASH POSITION REPORT**

October 4, 2020

(Mn Afs)

<b>I SUMMARY OF DISCRETIONARY FUNDS (UNRESTRICTED)</b>		
ACCOUNTS	OPENING	CURRENT
Unrestricted Funds in TSA	16,048	10,902
Discretionary Development Funds (Code 20,000)	(344)	(626)
Balance in Provinces (Unspent Funds)	0	2,115
Cash Reserves / Exchange Gain	10,624	10,624
Floor limit (minimum threshold of Treasury Funds)	10,000	10,000
<b>AGGREGATE BALANCE - UNRESTRICTED FUNDS</b>	<b>36,328</b>	<b>33,015</b>

<b>II SUMMARY OF SOURCES AND USE OF FUNDS DURING THE YEAR</b>	
<b>Opening Balance Of Unrestricted Funds (FY 1399) Excl Floor Limit &amp; Exchange Gain</b>	<b>16,048</b>
Daily Revenue Collection	798
<b>Total Domestic Revenues collected (Operating Budget)</b>	<b>124,913</b>
Donors Grants (Operating & Dev)	101,661
Unspent Grants (MOD & MOI Advances)	(1,612)
<b>Net Receipts - Donor Grants (1399)</b>	<b>100,049</b>
<b>Loan from IMF</b>	<b>17,194</b>
<b>Other Receipts (ARTF + Disc - Returns)</b>	<b>1,749</b>
<b>Total Receipts 1399 (Domestic Revenues + Donors Grants + Loans)</b>	<b>243,905</b>
Transfers to Discretionary Development Budget Expenditures	(48,232)
Total Recurrent Budget Expenditures (Including Cash Transfer To Provinces)	(200,819)
<b>Balance of Total Receipts (1399) &amp; Expenditure</b>	<b>(5,146)</b>
<b>Balance of Unrestricted Funds (Opening Balance + Total Receipts 1399) - Expenditures</b>	<b>10,902</b>

<b>III FUNDS AVAILABLE UNDER THE DISCRETIONARY DEVELOPMENT BUDGET</b>			
CASH POSITION		BUDGET AND ALLOTMENT	
Opening Balance (1399 balance)	(344)	Total Approved Budget	75,787
Receipts	48,232	Total Allotments released	73,855
<b>Total Funds Available</b>	<b>47,888</b>	Expenditures	48,513
Expenditures	48,513	Unspent Allotment	25,342
<b>Net Funds Available</b>	<b>(626)</b>	<b>Allotments' Cash Requirement</b>	<b>25,968</b>

<b>IV FUNDS RECEIVABLE (DOMISTIC REVENUE AND DONOR COMMITMENTS)</b>			
SOURCES	Receivables	Receipts	Balance
<b>Operating Budget</b>	<b>285,904</b>	<b>204,268</b>	<b>81,636</b>
<b>Domestic Revenues</b>	<b>175,800</b>	<b>124,913</b>	<b>50,887</b>
<b>Grants (Operating Budget)</b>	<b>92,910</b>	<b>62,161</b>	<b>30,749</b>
LOTFA	28,000	18,663	9,337
CSTC-A MOD	58,347	36,935	21,412
CSTC-A MOI ( 957M Extra Reciepts)	6,563	6,563	0
<b>IMF - Loan (194M Exchange gain)</b>	<b>17,194</b>	<b>17,194</b>	<b>0</b>
<b>Disc - Development (Grants)</b>	<b>55,297</b>	<b>39,500</b>	<b>15,798</b>
European Commission ( 24M Exchange gain)	8,724	8,724	0
US - Development Aids	373	0	373
ARTF (IP +)	46,200	30,775	15,425
<b>Non-Disc - Development (Grants)</b>	<b>Commitment</b>	<b>Expenditure</b>	<b>Balance</b>
	<b>88,426</b>	<b>35,220</b>	<b>53,207</b>
ARTF / World Bank	59,853	23,192	36,662
Asian Development Bnak (ADB)	20,261	8,267	11,994
US & USAID	1,842	885	956
Other Donors	6,470	2,876	3,595