

جمهوری اسلامی افغانستان
وزارت مالیه



د افغانستان اسلامي جمهوریت
د مالیې وزارت

Islamic Republic of Afghanistan
Ministry of Finance

Macro-Fiscal Forecasting & Reporting Department

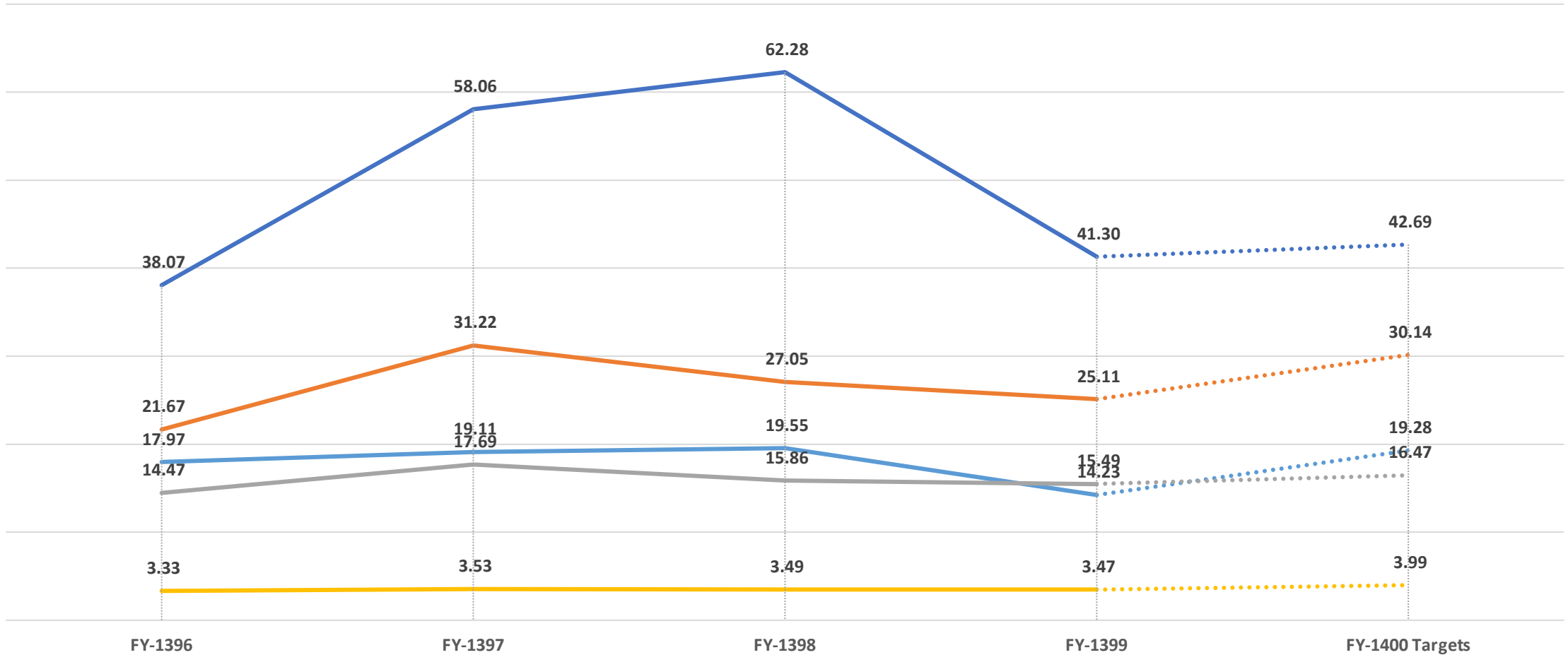
Cash Management Report - ARD

March 11, 2021

ARD Revenue Trends (FY: 2017 – 2021)

Historical Trends (1396 - 1399)

Mustofiat LTO MTO STO Ministries



FY-1400 Revenue Performance by ARD (Targets VS Actual)

Agency (Million Afs)	Annual Targets	YTD – Target	YTD – Actual	Difference in Value	Difference in Percent
• <i>Provincial Mustofiats</i>	19,282	3,998	2,795	-1,203	-30%
• <i>Central Ministries</i>	42,687	5,471	4,332	-1,139	-21%
• <i>Large Taxpayer Office - LTO</i>	30,141	5,901	5,070	-8,30	-14%
• <i>Medium Taxpayer Office - MTO</i>	16,467	3,224	2,464	-759	-24%
• <i>Small Tax Payer Office - STO</i>	3,987	781	923	142	18%
• <i>Audit department</i>	2,567	503	2,795	-503	-100%
Total ARD target	115,131	19,876	15,584	(4,292)	--22%

FY-1400 Revenue Performance by Provincial Mustofiats (Targets VS Actual)

Agency (Million Afs)	Annual Targets	YTD – Target	YTD – Actual	Difference in Value	Difference in Percent
Herat	3,839	796	433	(245)	-46%
Nangarhar	2,211	458	369	(82)	-20%
Balkh	2,101	436	376	(59)	-14%
Kandahar	1,672	347	180	(151)	-48%
Paktya	1,072	222	228	(55)	2%
Helmand	687	142	93	(42)	-35%
Khost	620	129	82	(34)	-36%
Parwan	591	123	93	(18)	-24%
Ghazni	570	118	89	(24)	-25%
Kunduz	522	108	94	(1)	-13%
Nimroz	466	97	19	(52)	-80%
Faryab	400	83	64	(26)	-23%
Jawzjan	361	75	44	(26)	-41%
Baghlan	352	73	77	1	5%
Other Mustofiats	3,817	791	555	(177)	-30%
Total	19,282	3,998	2,795	(992)	-30%

FY-1400 Revenue Performance by Central Ministries (Targets VS Actual)

Agency (Million Afs)	Annual Targets	YTD – Target	YTD – Actual	Difference in Value	Difference in Percent
Ministry of Information Technology	8,512	1,091	1,136	45	4%
Civil Aviation Authority	7,455	955	876	-80	-8%
Ministry of Foreign Affairs	6,030	773	182	-591	-76%
Ministry of Interior Affairs	4,860	623	592	-31	-5%
Ministry of Mines	3,068	393	19	-375	-95%
Ministry of Finance	2,186	383	3	-379	-99%
Afghanistan Railway Authority	2,690	345	641	297	86%
National Statistics and Information Authority	1,646	211	41	-170	-81%
Ministry of Labor and Social Affairs	1,096	140	24	-116	-83%
Afghanistan National Standard Authority	865	111	2	-109	-98%
Ministry. of Transport	656	84	9	-75	-89%
Ministry of Urban Development and Land	281	63	85	21	34%
Supreme Court	487	62	131	68	110%
National Security Council	261	33	11	-22	-67%
Other Ministries	2,596	203	482	279	138%
Unclassified	-	-	99	-	-
Total	42,687	5,471	4,332	(-1139)	-21%

Recommendations for Improvements

- **Compulsion of insurance purchase by the civil servants and employees of large taxpayers.**
 - Purchase of health/life & other types of insurances from the national insurance company (NIC) should be obliged for those civil servants, who receive high salaries e.g., multipliers receivers, super scale staff, cadres, Taghir, etc.
 - In medium-term, employees of large taxpayers should also be obliged to purchase health/life insurances from NIC or any other valid domestic/international insurers operating in Afghanistan,
 - In medium-term, insurance purchase should be set as one of Afghanistan's visa requirements for international travelers,
 - NIC should improve their services and provide online insurance purchasing options using different types of debit/credit cards,
- **Expected Benefits:**
 - Mobilizing domestic revenue in terms of government share in SOCs and taxation,
 - Enabling NIC to compete in the market, generate profit and increase retained investment,
 - Improving HDI in Afghanistan through social protection programs (labor rights protection).
- **Audit departments to assess the TINs history of companies (STO, MTO, LTO)**
 - There are some companies that change their TINs in order hide/avoid their due tax payments and penalties, therefore, the audit should undertake assessment of the TINs history of LTs, MTs, and STs.
- **The Non-Tax Directorate should introduce a representative to the MFPD for undertaking NTR review and assessment of top ten state agencies.**