



Finance Circular No. 38/ 1383
Dated [] March 2004 ([] Dalwa, 1383)

Subject: Reforms to the Allotment and Tashkeel Procedures

Purpose

In order to be able to pay salaries at the start of the financial year, in the center and in provinces, some changes are being made to procedures for calculating and advising allotments (and advising tashkeel).

Background

Experience of 1383 tells us allotments and tashkeel are not available at the beginning of the year, and at times during the year, especially in Provinces. This problem results in inability to pay salary, and slows the business of government.

New Policy

As shown in the attached Order, the following new procedures apply for 1384:

1. Treasury is the sole source of allotment and tashkeel advice to Ministries and Mustofiats. Any allotment documents inconsistent with the Treasury records are invalid.
2. Treasury is ordered to provide allotment reports, based on AFMIS data, to Ministries and Mustofiats within 10-days of the start of each month.
3. Budget Department are responsible for entering allotment information to AFMIS based either on advice from Ministries or using prior spending patterns and budget discussions, so as to allow timely salary payments every month.
4. Afghanistan Finance Management Information System (AFMIS) is the sole source of information on approved allotments.
5. The staff handling allotment ledgers in the Accounting Department is transferred to the Treasury to assist with reconciliation of the allotment records between Budget Department, Treasury, line ministries, and mustofiats.
6. In the absence of 1384 tashkeel information, Treasury and Mustofiats are authorized to pay salaries based on tashkeel used for salary payment in 1383 until new tashkeel is authorized.
7. Allotments for 1384 will be advised in 4-quarterly amounts. 100% of Quarterly allotments will be issued at the start of each Quarter.

Authority

The above mentioned policy and procedural arrangements will be included in the President's annual budget decree for the Ordinary Budget of 1384.

Signed

Deputy Minister (Finance)