

A Guide to Government in Afghanistan

**Case Study:
Herat Province**

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Preface

This report summarizes the findings from one of six provincial assessments undertaken by the Afghanistan Research and Evaluation Unit and the World Bank. The six provincial assessments (Badakhshan, Bamyan, Faryab, Herat, Kandahar, and Wardak) were undertaken between December 2002 and July 2003. Provincial assessment teams consisted of national and international public administration, public finance, health, and education specialists who interviewed relevant government employees, NGO staff and local community leaders in provincial capitals as well as in several districts in each province.

The main results from this study are contained in two separate volumes:

A Guide to Government in Afghanistan is a factual reference volume, and has three objectives:

1. To provide newcomers to the administrative and political scene in Afghanistan with a basic guide to the structures and processes of government;
2. To provide reformers with some understanding of how to work "with the grain" of the existing institutional arrangements; and
3. To pay tribute to the remarkable people who have kept the system running and who are now reforming it.

Subnational Administration in Afghanistan: Assessment and Recommendations for Action outlines some specific recommendations resulting from these studies.

Acknowledgements

A project team was sent to Herat from November 26 to 30, 2002. In addition to the capital, Herat, the team visited the districts of Guzara, Pashtun Zarghun, Gulran QaraBagh, and Rabat-I-Sangi. The team members and their agencies were as follows:

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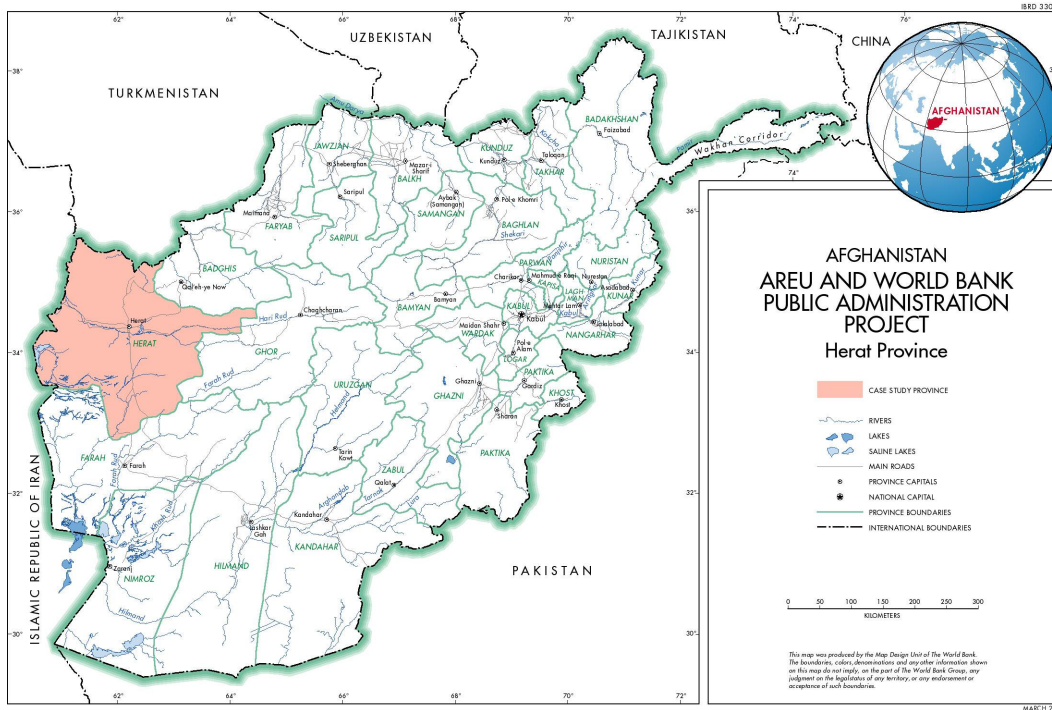
In addition, Yasin Osmani (consultant to AREU) conducted a follow-up mission to Herat in August 2003, focused specifically on data collection. UNAMA and the Danish Committee for Aid to Afghan Refugees (DACAAR) provided generous logistical support to the mission.

Herat Province Case Study

Introduction

Herat province is located in the western part of Afghanistan, bordering on Iran in the west and Turkmenistan in the north. The capital of the province is Herat City, a major urban center. In addition, there are 15 districts in the province.

Figure 1: Map of Herat Province



The two most prominent ‘features’ of Herat are its extremely high level of revenues primarily from the border crossing with Iran and to a lesser extent the border crossing into Turkmenistan, and second, the power and influence of its governor, Ismail Khan, in the region.

When the Taliban deserted Herat, the shura of the Ulema (the religious shura) ‘invited’ Ismail Khan to take control of the province. But he clearly had the overwhelming force of arms in the area, and no other decision could have been made. While he is regarded as a warlord by many, it would seem that he has popular legitimacy with many in the rural areas, and still seen as a war hero. He continues to hold tight control over Herat province, as well as substantial influence in the three neighboring provinces that make up the western zone. There is unlikely to be any change of power in the foreseeable future and any attempt at such change could lead to armed conflict.

While in some provinces military power and civilian power are separate, at the time of the mission Ismail Khan formally controlled both the military and the administration in Herat. Since then, Kabul has removed Khan’s official status as head of the military.

The province has strong trade and other links to Iran, due to the proximity to the border. In addition, many refugees have now returned to Herat, strengthening these connections. There are a large number of NGOs and other agencies active in the province. Herat also has a relatively high education levels, although adult female literacy rates are extremely low.

Although Herat city is relatively well serviced, certainly compared to Kabul, generally there is poor availability of safe drinking water in the province, as well as poor infrastructure, such as roads and electricity.

The province is ethnically mixed; the majority of the population is Tajik, but there is also a significant Hazara community.

Fiscal Relationships

Revenue Collection

The major source of revenues in Herat is from the customs collected at two border points – one at the border with Iran (at Ismael Qala), and the other at the border crossing into Turkmenistan. The Herat/Iran border is the most lucrative border crossing in Afghanistan. Some estimates suggest that 80 percent of Afghanistan's inward trade comes through this point.

Customs duties are collected on goods entering the country; however, vehicles must travel to the customs house to make payment. It was reported to the mission that receipts are deposited in the branch of the DAB located in the same building as the customs house, and then transferred every day to the DAB in Herat. Every 15 days the revenues are transferred to the Mustoufiat's account, and once every month the customs house provides a report of revenues received to the Mustoufiat. This report is then forwarded once a month to the Ministry of Finance in Kabul. However, all revenues stay in the province, unless Kabul requests that funds be transferred. As of the date of the mission – eight months into the fiscal year – Kabul had made only one request, for 200 million afs.

The head of the Customs house reported that communications were a binding constraint. The distances to Kabul and to the two border stations are significant, exacerbating the challenges of determining rates for new products. Regular and timely communication with Kabul and the two border stations (at the time there were no telephones at the border stations) would reduce these delays.

#	Code	Title	Revenues Collected for 9 months	Revenues collected for the 10th month	Revenues Collected for 10 months	% of Total
1	1105	Taxes on income of commercial activities of licensed individual merchants	18,092	27,442,755	27,460,847	1%
2	1110	Taxes on business guilds	617,765	597,380	1,215,145	0%
3	1120	Revenues from those individuals who fill a statement form on their revenues.	156,808	1,445,907	1,602,715	0%
4	1125	Taxes on the sale of immovable property of real persons	15,568	225,874	241,442	0%
5	1130	Taxes on the sale of movable property of real persons	233,504	3,587,218	3,820,722	0%
6	1135	Taxes on contractors for goods and services	298,233	31,432,997	31,731,230	2%
7	1140	Revenues from the vehicles taxes.	355,341	2,784,212	3,139,553	0%
8	1145	Revenues from the taxes on vehicle's licenses.	136,147	771,140	907,287	0%
9	1150	Revenues collected from the lands.	0	30,220	30,220	0%
10	1205	Taxes on turnover of legal entitles, corporations, and limited liability companies	41,058	140,501,960	140,543,018	7%
11	1805	Arrears collected from individual businessmen, incorporations, and different business classes.	113,415	3,029,254	3,142,669	0%
	1000	Total Direct Taxes	1,985,931	211,848,917	213,834,848	11%
12	2105	Revenue for customs duties on goods imported by private sector individuals and legal entities	176,204,508	1,263,205,856	1,439,410,364	75%

13	2110	Revenue for customs duties on exported goods	0	3,894,446	3,894,446	0%
14	2115	Taxes on sales of consumer goods produced by private sector industrial companies and establishments	14,585	56,064	70,649	0%
15	2125	Total revenue from government documents	110,720	5,357,229	5,467,949	0%
16	2130	Percentage of fixed duties on imports of individuals other than merchants	2,796,854	14,518,441	17,315,295	1%
17	2145	Revenues collected from the contract of snuff.	0	235,832	235,832	0%
	2000	Total Indirect Taxes	179,126,667	1,287,267,868	1,466,394,535	76%
18	3105	Gross revenue from agricultural resources	0	4,485,000	4,485,000	0%
19	3215	Revenue from sale of minerals	21,602	1,100,516	1,122,118	0%
20	3305	Gross revenue from agricultural resources	2,336	123,658	125,994	0%
21	3405	Revenues from communication services	529,943	13,491,472	14,021,415	1%
22	3410	Revenue from information and printing services	22,870	100,445	123,315	0%
23	3420	Revenue from health services	26,250	479,804	506,054	0%
24	3425	Revenues from transportation	8,560,429	35,271,798	43,832,227	2%
25	3505	Revenues from government auctions.	0	80,088	80,088	0%
26	3605	Revenues from selling national I.D cards.	1,160	251,533	252,693	0%
27	3610	Revenues from selling passports.	1,017,900	13,388,430	14,406,330	1%
28	3615	Revenues from selling priced papers and documents.	380,738	12,572,771	12,953,509	1%
	3000	Total Gross Revenue from Sales of State Property and Services	10,563,228	81,345,515	91,908,743	5%
29	4105	Revenues from selling operational licenses such as vehicles driving license.	0	3,749,892	3,749,892	0%
30	4110	Revenues from selling vocational agricultural, health, technical, arts, commercial licenses	274,535	2,903,079	3,177,614	0%
31	4205	Revenues from courts final decision fees.	164,729	2,093,993	2,258,722	0%
32		Revenues from Taxation fines.	369,047	1,698,313	2,067,360	0%
33	4210	Revenues from office of right	5,710	402,767	408,477	0%
34	4320	Revenue from customs fines collected from the private sector	17,618,298	108,028,553	125,646,851	7%
35	4395	Revenues from fines on other issues	340,907	2,351,947	2,692,854	0%
	4000	Total Revenues from licenses, fees and fines.	18,773,226	121,228,544	140,001,770	7%
36	5405	Revenues from the rent of government building	172,749	1,328,959	1,501,708	0%
37	5415	Revenues from entrance ticket for recreation park	13,890	86,920	100,810	0%
38	5425	Tollgates	0	13,919,036	13,919,036	1%
39	5630	Revenues from government agricultural and live stock enterprises	52,827	401,743	454,570	0%
40	5900	Revenues from using other government properties and government money	15,950	799,392	815,342	0%
	5000	Total Revenues from using government properties and monies	255,416	16,536,050	16,791,466	1%
41	6300	Return of extra and advance payments	89,293	610,208	699,501	0%
42	6405	Revenues from areas other than taxation such as government enterprises arrears	34,064	8,001	42,065	0%
	6000	Total Miscellaneous Revenue and Tax Balances	123,357	618,209	741,566	0%
43	8105	Retirement contributions of employees of government agencies and establishments	507,243	4,529,348	5,036,591	0%
44	8000	Revenues from government employees pension.	507,243	4,529,348	5,036,591	0%
Total			210,827,825	1,718,845,103	1,929,672,928	100%
Revenues collected for the last 2 months (1381)					696,254,788	
Grand Total					2,625,927,716	

Source: Herat Mustoufiat

Table 1 details revenues collected in Herat province during 1381 (the data could only be disaggregated by type of revenue for the first 10 months of the year). It is worth noting that the bulk of the revenues were collected during the last months of the year.

While these reported revenues dwarf both the approved allocation for 1381 (166 million af\$) and the actual expenditures (970 million af\$), there is strong evidence to suggest that a considerably greater amount of revenues was collected but not reported.

Budget Preparation

According to staff interviewed during the mission, line ministries typically ask their provincial departments for their funding and staffing needs before the start of the fiscal year. But once these requests are sent to Kabul, the provinces have no further involvement in the budget process until they receive their organizational charts with staffing levels (tashkeel) and their first quarter allotments.

As for the districts, they have no involvement in budget preparation at all. In fact, the district finance office appears to have no sense of a budget beyond salaries; instead, they pass on their non-salary expenditure needs to the province as they arise.

Herat received no information or funding for 1381 on the development budget. Drawing on an example from the department of Education, it submitted a request to Kabul last February for 13 new schools to be constructed. It still has not received any answer, one way or the other. As a result, the department is not directly doing any new school construction this year; however, UNICEF has assumed responsibility for constructing a number of these 13 schools.

The quarterly allotments are provided to each line department by their respective ministry, on form B20; beginning with 1382, a copy of form B20 is also provided to the Mustoufiat. However, no compilation of the total budget for the province is prepared. Table 2 provides such a compilation for the first quarter of 1382, taken from data available through the Ministry of Finance.

PBU code	Department	Category/Code						Total non-Salary	Total	Total Non-Salary as % of Total
		Personal Emoluments	Services	Tools and Materials	Maintenance and Repairs	Land Structural Equipment	Subsidies, Grants, Cont. & Pensions			
		1000	2000	3000	4000	5000	7000			
		000's Af\$ (new)								
101	President's Office	28,350	0	0	0	0	0	0	28,350	0.0%
103	Courts	364,750	500	35,000	0	20,000	0	55,500	420,250	13.2%
201	Mustoufiat	1,970,000	182,000	41,000	55,000	60,000	22,000	360,000	2,330,000	15.5%
202	Defense	27,787,431	200,000	9,425,800	120,000	0	0	9,745,800	37,533,231	26.0%
203	Foreign Affairs	199,700	169,550	181,750	105,500	546,250	1,500	1,004,550	1,204,250	83.4%
204	Religious & Hajj	2,837,895	53,750	26,750	55,000	42,500	6,250	184,250	3,022,145	6.1%
205	Commerce	59,029	2,500	3,400	2,050	5,500	1,500	14,950	73,979	20.2%
206	Interior	4,206,500	32,500	6,251,400	362,200	106,000	55,900	6,808,000	11,014,500	61.8%
207	Education	76,773,300	255,400	300,000	353,000	120,000	0	1,028,400	77,801,700	1.3%
208	Higher Education	1,750,000	125,000	1,000,000	27,500	50,000	25,000	1,227,500	2,977,500	41.2%
209	Refugees	322,350	49,500	25,000	11,250	10,000	5,000	100,750	423,100	23.8%
211	Planning	57,250	38,500	12,500	2,500	0	1,000	54,500	111,750	48.8%
214	Communications	750,621	32,000	273,250	15,000	0	0	320,250	1,070,871	29.9%
216	Information and Culture	854,000	10,500	27,500	118,000	75,000	7,500	238,500	1,092,500	21.8%
217	Public Health	5,722,569	325,750	2,625,830	190,951	147,907	25,000	3,315,438	9,038,007	36.7%
218	Women's Affairs	112,600	5,000	6,000	0	12,500	500	24,000	136,600	17.6%
219	Agriculture	2,164,981	4,575	36,250	10,225	37,500	125	88,675	2,253,656	3.9%

220	Irrigation & Water	481,161	17,500	50,000	7,500	25,000	0	100,000	581,161	17.2%
222	Public Works	474,000	5,250	107,000	26,000	25,800	1,000	165,050	639,050	25.8%
223	Rural Development	259,280	8,450	43,696	14,500	29,100	0	95,746	355,026	27.0%
224	Martyred & Disabled	171,050	10,000	12,500	1,500	12,500	0	36,500	207,550	17.6%
225	Transport	271,700	24,000	31,200	10,200	27,200	0	92,600	364,300	25.4%
226	Frontiers	266,562	2,100	269,000	4,000	10,000	0	285,100	551,662	51.7%
227	Labour & Social Affairs	1,003,750	8,250	78,500	11,000	10,000	5,000	112,750	1,116,500	10.1%
228	Civil Aviation	214,230	17,500	35,000	35,000	13,000	333	100,833	315,063	32.0%
229	Urban Development	200,000	30,000	30,000	20,000	30,000	5,000	115,000	315,000	36.5%
230	Justice	615,723	3,125	202,750	0	19,000	0	224,875	840,598	26.8%
301	Narcotics Control	54,802	7,660	10,125	4,821	0	0	22,606	77,408	29.2%
303	National Olympics	33,361	5,350	6,125	0	0	0	11,475	44,836	25.6%
304	Geodesy & Cartography	150,837	2,091	33,339	0	5,000	0	40,430	191,267	21.1%
305	Central Statistics	62,500	7,500	5,000	1,250	12,500	375	26,625	89,125	29.9%
307	Prosecutor/Attorney General	465,000	7,500	13,000	7,800	7,500	0	35,800	500,800	7.1%
		130,685,282	1,643,301	21,198,665	1,571,747	1,459,757	162,983	26,036,453	156,721,735	16.6%
	<i>Percent of Total</i>	<i>83.4%</i>	<i>1.0%</i>	<i>13.5%</i>	<i>1.0%</i>	<i>0.9%</i>	<i>0.1%</i>	<i>16.6%</i>	<i>100.0%</i>	

Source: Ministry of Finance (AFMIS)

Budget Execution

Although the province remits little revenue to Kabul and receives no funding from Kabul with respect to its approved allotments, the procedures for budget execution largely follow the official rules.

Departments in Herat reported that they must wait until they have received their quarterly allotments before they can spend, and in the case of salaries, must also submit the payroll to Kabul for approval. The allotments are usually received by the departments well into the relevant quarter, usually the second month or later. At the time of the mission at the end of November, the 3rd quarter was almost over but many of the departments had yet to receive their allotment. In the case of Health, staff had been told that it was their responsibility to make the trip to Kabul to collect the allotments. With Education, staff reported that Kabul was responsible for sending the allotments to the province, but the ministry was generally slow and needed several reminders. These delays have had a significant impact on budget execution.

During the first two quarters of 1381, if the allotments had not been received but release of cash was necessary for a department, the governor would generally authorize an advance against the allotment. However, during the mission's interview with the governor, he indicated that he was no longer prepared to approve advances without the necessary allotments.

Although adherence to the allotments and formal rules was a consistent message during the mission, actual expenditures reported by the province following the end of 1381 show that for most departments expenditures did exceed the allotments, as shown in Table 3.

In particular note, the governor of Herat has a significant source of funding that lies outside of any budgeted allocations. This funding is used for specific projects, of which the most dramatic example identified was the support for capital projects in the Municipality of Herat. The Mayor explained that for this year, he had received from the governor about 85 million Afs for capital works, which is over three times the municipality's normal budget. A more modest example was the provision of desks and chairs to various district offices with a substantial but unspecified total value. The governor also used the funds available to him to pay the first month's salary for all employees in Farah and Badghis. In addition, these two provinces have received some small items from Herat – for example a car, generator, etc.

Table 3: Herat Province, Salary and Non-Salary Provincial Expenditure by Department

#	Department	Ordinary Budget Allocation 1381		Actual Expenditures for 1381		Actual Exp. As a % of Allocation	
		Salaries ¹	Non-salary Expenditures	Salaries ¹	Non-salary Expenditures	Salaries	Non-salary Expenditures
		Afs (new)				%	
	Judicial Court						
1	o/w core prov. dept.	1,065,765	131,875	2,478,226	263,075	232.5%	199.5%
2	o/w Juvenile House	1,024,137	546,753	352,453	98,818	34.4%	18.1%
	Mustoufiat						
3	o/w core prov. dept.	2,909,800	122,950	2,664,427	476,726	91.6%	387.7%
4	o/w Customs Department	894,600	56,475	2,714,249	331,955	303.4%	587.8%
5	o/w Tollgate	0	0	176,331	0		
6	Foreign Affairs	216,366	330,656	232,599	228,827	107.5%	69.2%
	Religious & Hajj						
7	o/w core prov. dept.	3,835,968	58,000	9,568,856	232,025	249.5%	400.0%
8	o/w Scholars and Spirituals Council	0	0	393,810	0		
9	o/w Islamic Disciplinary Dept.*	0	0	172,307	9,626		
10	Commerce (Licensing)	85,290	18,575	148,234	22,554	173.8%	121.4%
	Interior						
11	o/w Governor's Office	2,667,451	1,640,683	15,157,460	709,199,968	568.2%	43225.9%
12	o/w Police Department	5,801,470	3,695,260	0	5,247,232	0.0%	142.0%
13	Education	80,810,784	1,049,776	134,344,695	14,200,744	166.2%	1352.7%
	Higher Education						
14	o/w Behzad High School	389,700	48,500	432,678	126,943	111.0%	261.7%
15	o/w University	6,578,000	3,480,800	6,744,450	3,970,282	102.5%	114.1%
16	Refugee Return	856,510	42,280	1,698,127	0	198.3%	0.0%
17	Planning	199,759	71,293	225,131	84,521	112.7%	118.6%
18	Mines and Industries	0	0	53,572	0		
19	Communications	1,492,584	1,668,125	3,510,827	2,318,280	235.2%	139.0%
	Information & Culture	0	0	0	0		
20	o/w core prov. dept.	1,048,570	502,200	1,709,728	289,249	163.1%	57.6%
21	o/w Radio & Television	448,487	161,450	707,732	149,464	157.8%	92.6%
22	Public Health	17,961,596	3,114,000	18,973,234	2,988,872	105.6%	96.0%
23	Women's Affairs	0	0	153,515	31,197		
	Agriculture						
24	o/w core prov. dept.	3,596,044	647,000	5,651,963	1,132,631	157.2%	175.1%
25	o/w Agriculture High School	576,200	142,600	547,347	346,161	95.0%	242.7%
26	o/w Land Management	616,260	3,671	626,074	82,004	101.6%	2233.8%
27	Irrigation & Water	1,374,772	180,018	609,039	180,824	44.3%	100.4%
	Public Works						
28	o/w core prov. dept.	1,006,450	4,500	2,381,978	0	236.7%	0.0%
29	o/w Central Workshop	675,700	138,500	196,113	120,037	29.0%	86.7%
30	Rural Development	1,465,216	49,000	1,989,302	88,978	135.8%	181.6%
31	Martyred & Disabled	518,531	58,900	673,559	49,506	129.9%	84.1%
32	Transport	385,846	40,450	824,134	83,833	213.6%	207.3%
33	Frontier	283,204	145,788	220,467	30,873	77.8%	21.2%
34	Labour & Social Affairs	4,253,855	447,500	3,653,077	742,643	85.9%	166.0%
35	Civil Aviation	420,873	85,300	333,961	58,315	79.3%	68.4%
36	Urban Devt. (City Constructions & Housing)	0	1,411,000	0	1,006,484		71.3%
	Justice						
37	o/w Office of Right	629,498	114,500	571,009	198,358	90.7%	173.2%
38	o/w Dispute Resolution	202,401	34,769	266,752	56,968	131.8%	163.8%
39	Narcotics Eradication	0	0	194,472	43,688		

40	National Olympics	82,251	6,300	160,348	21,522	194.9%	341.6%
41	Geodesy (Cadistar)	389,709	93,900	359,497	104,996	92.2%	111.8%
42	Central Statistics	179,401	6,400	159,432	26,854	88.9%	419.6%
43	Prosecutor/Attorney General	1,052,417	37,400	2,597,655	328,227	246.8%	877.6%
44	Unpredictable Incidents	6,430	0	16,166	0	251.4%	
	Total government (civilian)	146,001,895	20,387,147	224,644,986	744,973,260	153.9%	3654.1%
	<i>Percent of Total</i>	<i>87.7%</i>	<i>12.3%</i>	<i>23.2%</i>	<i>76.8%</i>	<i>26.4%</i>	<i>627.1%</i>
45	No.4 Military Garrison	0	0	394,312,840	512,759,626		
	Total government (including military)	146,001,895	20,387,147	618,957,826	1,257,732,886	423.9%	6169.2%
46	Cement Project	0	0	378,384	11,994		
47	Coal Mines	0	0	1,252,224	8,065		
48	Deep Wells Projects	392,100	56,900	495,517	38,053	126.4%	66.9%
49	Qalai Now Project	0	32,000	1,904,810	75,544		236.1%
50	Weaving Factory	0	0	2,693,281	14,084		
	Grand Total	146,393,995	20,476,047	625,682,042	1,257,880,626	427.4%	6143.2%

* This was Taliban's religious order and control department. However, it has been removed from the tashkeel of 1382

Source: Herat Mustoufiat

Table 4 shows the actual expenditures for 1381 compared to the allotments, by the major expenditure categories (bab).

#	Code	Category	Ordinary Budget Allocation 1381		Actual Expenditures for 1381		Total Actual Expenditures as a % of Budget
			Afs (new)	% of total	Afs (new)	% of total	
1	1000	Personal Emoluments	146,001,895	87.7%	224,644,986	23.2%	153.9%
2	2000	Services	1,025,116	0.6%	333,861,596	34.4%	32,568.2%
3	3000	Tools and Materials	13,149,004	7.9%	45,652,539	4.7%	347.2%
4	4000	Maintenance and Repairs	2,681,885	1.6%	195,310,209	20.1%	7,282.6%
5	5000	Land Structural Equipment	2,962,715	1.8%	62,512,901	6.4%	2,110.0%
6	7000	Subsidies, Grants, Contributions & Pensions	568,427	0.3%	107,636,015	11.1%	18,935.8%
		Subtotal, non-salary expenditures	20,387,147	12.3%	744,973,260	76.8%	3,654.1%
		Total Government	166,389,042	100.0%	969,618,246	100.0%	582.7%

Source: Herat Mustoufiat

Municipalities

The Herat municipality prepares its own forecast of revenues and draws up a budget that is then approved by the Ministry of Interior. Table 5 provides details for both revenues and expenditures for the municipality for 1381. It is worth noting that the actual expenditures ended up being significantly lower than the original budget, presumably to stay within the actual revenues collected by the municipality of 30.3 million afs. It should further be noted that these figures do not include the extra funding provided to the municipality by the governor. Table 6 details the municipal budget for 1382 along with first quarter results. The recurrent budget for 1382 is more than doubt the budget for 1381.

The extra funding provided last year by the governor – approximately 85 million afs – was used to fund improvements to the drainage/sewage system, building six to seven new parks, various new buildings, and twenty kilometers of streets. The process for choosing these projects involved the municipality identifying its priorities, and then these priorities were submitted to the governor, who made the final decision.

Table 5: Herat Municipality's Revenues & Expenditures by Category for 1381

Code	Title	Forecast/Allocations	Actual
	Revenues:		
7105	Cleaning Taxes		1,446,699
7110	City Service Taxes		1,123,732
7110	Vehicle Taxes		8,555,782
7110	Butcheries and Bakeries Taxes		93,890
7110	Service Delivery Taxes		8,814,164
7110	Cotton Corporation Taxes		22,800
7405	Small Business License		782,892
7510	Property Revenues		8,074,536
7510	Hotel Revenues		456,600
7510	Tax on Ice Cream		12,200
7510	Market Place Rent		61,000
7510	Dried Chick Peas Taxes		44,550
7510	Revenue from Slaughter Houses		70,200
7110	Construction Taxes		419,866
7405	Engineering Services		27,388
7405	Sale of Application Forms		6,394
7505	Arrears		2,945
7710	Overpayments/Returns		12,892
7715	Fines on Violators		258,918
	Total Revenues		30,287,448
	Recurrent Budget:		
1010	Karmand Salaries	104,694	104,563
1020	Agir Salaries	254,108	232,334
1070	Professional Allowances	140,000	25,913
1100	Overtimes	46,000	40,000
1120	Incentives	950,000	831,212
1140	Food Allowances	10,864,800	7,280,590
1150	Travel Expenses	35,000	14,153
1000	Personal Emoluments	12,394,602	8,528,765
2010	Communications	60,000	38,231
2020	Advertisements	5,000	5,000
2050	Electricity Expenses	20,000	12,283
2060	Water Expense	5,000	0
2110	Invitations	150,000	149,970
2000	Services	240,000	205,484
3030	Clothes	100,000	81,849
3050	Fuel	800,000	800,000
3060	Firewood	30,000	0
3080	Office Supplies	130,000	130,000
3090	Printing/Press	200,000	182,643
3000	Tools & Materials	1,260,000	1,194,492
4010	Vehicles Maintenance	900,000	603,969
4000	Maintenance & Repairs	900,000	603,969
7060	Donations	100,000	80,000
7000	Subsidies, Grants, Contributions & Pensions	100,000	80,000
	Total Recurrent Budget	14,894,602	10,612,710
	Development Budget:		
1140	Food Allowances	21,600	0
3010	Agriculture Material & Equipment	100,000	100,000
3030	Clothes	10,000	0
3050	Fuels	10,000	15,400
5010	Land Purchase	23,000,000	19,265,771
5030	Constructions	200,000	0
	Total Development Budget	23,341,600	19,381,171
	Total Expenditures	38,236,202	29,993,881
	Surplus/(Deficit)		293,567

Source: Herat Municipality Accounting Office

Table 6: Herat Municipality Annual Allocations and 1st Quarter Expenditures for 1382				
Code	Title	Allocations	Expenditures	Balance
1010	Karmand Salaries	101,100	35,039	66,061
1020	Ajir Salaries	326,040	86,294	239,746
1070	Professional Allowances	29,993	1,511	28,482
1100	Overtimes	50,000	0	50,000
1120	Incentives	1,000,000	893,448	106,552
1140	Food Allowances	10,000,000	2,331,330	7,668,670
1150	Travel Expenses	22,570	12,270	10,300
1000	Personal Emoluments	11,529,703	3,359,892	8,169,811
2010	Communications	50,000	0	50,000
2020	Advertisements	20,000	5,000	15,000
2050	Electricity Expenses	20,000	20,000	0
2060	Water Expenses	5,000	0	5,000
2110	Invitations	200,000	30,000	170,000
2000	Services	295,000	55,000	240,000
3050	Fuel	1,000,000	330,000	670,000
3060	Firewood	30,000	0	30,000
3080	Office Supplies	170,000	50,000	120,000
3090	Printing/Press	200,000	21,300	178,700
3000	Tools & Materials	1,400,000	401,300	998,700
4010	Vehicles Maintenance	1,000,000	500,000	500,000
4050	Production Equipment	2,000	0	2,000
4090	Carpeting	400,000	68,150	331,850
4150	Construction Equipment	50,000	0	50,000
4000	Maintenance & Repairs	1,452,000	568,150	883,850
5020	Construction Expenses	500,000	4,850	495,150
5040	Communication Equipment	2,000	0	2,000
5000	Land Structural Equipment	502,000	4,850	497,150
7060	Donations	100,000	30,000	70,000
7120	Subsidies	276,849	251,017	25,832
7000	Subsidies, Grants, Contributions & Pensions	376,849	281,017	95,832
	Total Recurrent Budget	30,734,255	9,059,401	21,674,854
	Development Budget:			
3010	Agriculture Material & Equipment	80,000	3,150	76,850
3050	Fuel	10,000	0	10,000
4010	Vehicles Maintenance	180,000	0	180,000
4150	Construction Equipment	200,000	0	200,000
5010	Land Purchase	20,000,000	0	20,000,000
503	Construction	200,000	0	200,000
	Total Development Budget	20,670,000	3,150	20,666,850
	Total Expenditures	51,404,255	9,062,551	42,341,704

Source: Herat Municipality Accounting Office

All district municipalities in Herat report directly to Herat city, who approves their budget and their tashkeel. The district municipalities fund all their activities from locally collected revenues. Any excess revenues remain with the district and can be used in future years. This relationship with Herat city is not consistent with the legislation on municipalities, which specifies that all municipalities should be independent, with their only reporting relationship directly to the Ministry of Interior.

Table 7 shows the revenues and expenditures for the district municipalities in Herat, for the first five months of 1382.

Table 7: Herat District Municipalities Revenues and Expenditures for the first Five Months of 1382		
Name	Revenues	Expenditures
Kohsan	1,034,405	62,904
Gulran	6,939	5,156
Shindand	1,304,015	0
Pashton Zarghon	53,258	29,846
Ghoriyan	325,060	42,815
Owby	30,000	0
Torghondy	106,438	19,828
Rabat Sangi	42,765	19,934
Adrasken	16,000	13,710
Karrukh	15,100	15,100
Zenda Jan	0	0
Chisht Sharif	21,191	20,242
Kishki Kuhna	16,233	16,233
Fersi	9,000	8,821
Total	2,980,404	254,589

Source: Herat Municipality

Administrative Relationships

Organizational structures in the provinces

In 1381, Herat had 43 departments reporting to 31 central government ministries or agencies. In addition, there were reported to be five enterprises. The complete list can be seen in Table 3 above. Nine of the central ministries or agencies have representatives in the districts.

Staffing establishment

According to interviews with staff, the provincial departments in Herat take seriously the staffing caps and departmental structures dictated by their parent ministries, even though locally-generated revenues would enable the province to pay the salaries of additional staff. Once set at the start of the year, these totals generally remain fixed. For example, at the start of 1381 the Ministry of Education set a staffing structure of 3,500 for the province. Herat's Department of Education sent a letter to the Ministry indicating that they in fact had 7,151 staff, including 1,164 contract (agir) teachers and 160 administrative staff. The Ministry approved this larger number, with an official letter as confirmation. The provincial department regarded this change as a one-time adjustment for the year. The province continued to face a teacher shortage before schools closed for the winter, but would not hire additional staff (even agir teachers), as that would exceed their new cap of 7,151. The mission also heard separate reports that staff had been laid off on occasion in order to comply with the approved organizational chart (tashkeel) of a department. Thus, establishment control systems at the provincial and district levels, while paper-based and rudimentary, appear to be operating reasonably well.

The 1382 tashkeel for the province, along with details on filled positions and vacancies, is provided in Table 8, and Table 9 provides the 1382 tashkeel for Herat City and the district municipalities. Further detail is provided in the Annex on estimated staffing numbers in the province based on different data sources, and on the grade distribution of the provincial tashkeel.

Table 8: Herat Province: Staffing Structure (Tashkeel), 1382

#	Name	Positions Filled			Vacancies			Total (Tashkeel)			% of Positions Filled		
		K	A	Total	K	A	Total	K	A	Total	K	A	Total
	Courts												
1	o/w core prov. dept.	77	23	100	27	1	28	104	24	128	74%	96%	78%
2	o/w Juvenile Houses	13	22	35	14	5	19	27	27	54	48%	81%	65%
	Finance												
3	o/w Mustoufiat	88	51	139	19	6	25	107	57	164	82%	89%	85%
4	o/w Customs	84	76	160				84	76	160	100%	100%	100%
5	Foreign Affairs	8	9	17				8	9	17	100%	100%	100%
6	Religious Affairs & Hajj	30	475	505	2	1	3	32	476	508	94%	100%	99%
	Interior												
7	o/w Police												
8	o/w Governor's Office	110	78	188	13	5	18	123	83	206	89%	94%	91%
9	Education	3,827	4,684	8,511				3,827	4,684	8,511	100%	100%	100%
10	Higher Education (Herat Univ.)	220	95	315	7	1	8	227	96	323	97%	99%	98%
11	Refugees	33	20	53	1		1	34	20	54	97%	100%	98%
12	Planning	10	4	14				10	4	14	100%	100%	100%
13	Mines & Industries	19	12	31				19	12	31	100%	100%	100%
14	Communications	56	85	141		2	2	56	87	143	100%	98%	99%
	Information & Culture												
15	o/w core prov. dept.	24	40	64				24	40	64	100%	100%	100%
16	o/w Historical Monuments	3	12	15	5	4	9	8	16	24	38%	75%	63%
17	o/w Radio & Television	26	9	35	3		3	29	9	38	90%	100%	92%
18	Public Health	620	0	620				620	0	620	100%		100%
19	Women's Affairs	6	16	22	4		4	10	16	26	60%	100%	85%
20	Agriculture	120	183	303	70	106	176	190	289	479	63%	63%	63%
21	Irrigation	16	16	32	16	3	19	32	19	51	50%	84%	63%
22	Public Works												
23	Rural Development	27	13	40				27	13	40	100%	100%	100%
24	Martyrs & Disabled	20	3	23	5		5	25	3	28	80%	100%	82%
25	Transport	31	9	40				31	9	40	100%	100%	100%
26	Frontiers	7	3	10	2		2	9	3	12	78%	100%	83%
27	Labor & Social Affairs	136	51	187	31		31	167	51	218	81%	100%	86%
28	Civil Aviation												
	Justice												
29	o/w Dispute Resolution	9	3	12				9	3	12	100%	100%	100%
30	o/w Office of Right	6	0	6				6		6	100%		100%
31	Narcotics Eradication	4	4	8	1	1	2	5	5	10	80%	80%	80%
32	National Olympic Committee	4	2	6				4	2	6	100%	100%	100%
33	Geodesy & Cartography												
34	Central Statistics	7	3	10				7	3	10	100%	100%	100%
35	Prosecutor/Attorney General	117	31	148				117	31	148	100%	100%	100%
	Total	5,758	6,032	11,790	220	135	355	5,978	6,167	12,145	96%	98%	97%
	Enterprises	529	933	1,462	118	277	395	647	1,210	1,857	82%	77%	79%
	Grand Total	6,287	6,965	13,252	338	412	750	6,625	7,377	14,002	95%	94%	95%

Source: Herat Province Departments (Secondary Budget Units)

Name	Karmand Grades								Agir Grades								Grand Total	
	Beyond	1	2	3	4	5	6	Total	1	2	3	4	5	6	7	8		Total
City Municipality	1	1	2	26	28	27	23	108	2	4	65	3	124	2		239	439	547
Shindand District				1	1	3	2	7					6			7	13	20
Ghoriyan					1	1	1	3						1		2	3	6
Kohsan					1		2	3					1			1	2	5
Adrasken					1	1		2					5			1	6	8
Pashton Zarghon					1		1	2								1	1	3
Injil					1		1	2								2	2	4
Torghondy					1			1								1	1	2
Kishki Kuhna					1			1								1	1	2
Chisht Sharif					1		1	2								1	1	3
Zenda Jan					1		1	2								1	1	3
Fersi					1			1								1	1	2
Karrukh					1			1								1	1	2
Gulran					1			1								1	1	2
Owby				1	1	1	1	4			2		2				4	8
Rabat Sangi					1	1	2	4									0	4
Total	1	1	2	28	43	34	35	144	2	4	67	3	138	3	0	260	477	621

Source: Herat Municipality

Pay and grading

With the exception of the health sector, staff in Herat are paid salaries that follow the national pay scale.

During the mission, a consistent message was that salary levels presented a serious problem. In the health sector, poor pay for doctors and other health professionals has led to a proliferation of top-ups from donor agencies and NGOs. The Director of Public Health acknowledged that these incentive payments were important to keep doctors working for more than an hour or two within the public clinics and hospitals (rather than leaving to provide private services). However, the fact that doctors can receive incentive payments from NGOs and others that are far larger than their public sector salaries creates serious management difficulties for those in charge of the public health system. For instance, the Herat Director of Public Health told of how his Department's instructions for an immunization drive were overruled by the immunization initiative organized by NGOs; in this case doctors took their direction from the NGOs and not the government.

Outside of the health sector salary-tops for provincial staff are rare. During the mission, the Director of Education argued that it would not be possible to attract that many teachers at the current pay rates.

Payroll arrangements

At the time of the mission, public employees in Herat were receiving their salaries, and on a timely basis. Subsequent evidence has shown this to be in stark contrast with other provinces who are dependent on Kabul for salary payments, whereas Herat pays salaries directly from its revenues.

Education Service Delivery

Overview

There are approximately 310,000 students in school in Herat. Sixty four percent of these students are in grades 1 and 2. A breakdown of students by gender and by age for 1382 is provided in Table 10. However, the critical data on total school-age children is not available, and therefore the enrollment ration

is difficult to estimate. A rough estimate by district directors of education provided during the mission suggested that about one third of school aged children is in school.

Analysis of the 2002 national survey on learning spaces carried out by MOE and UNICEF showed that Herat ranked second behind Kabul in terms of girls' representation in school enrolment at 38 percent, and the share of female teachers was 38 percent, fourth after Kabul, Balkh and Jawzjan. In 1382, the percentage of female students in Herat had risen to 41.4 percent but the share of female teachers had fallen to 37 percent.

GRADE	No of Students				No of Classes*		Students per class*	
	Gender	City	Districts	Total	City	Districts	City	Districts
1	Boys	12627	43683	56,310	442	1,529	53	49
	Girls	10941	31494	42,435				
2	Boys	14548	39471	54,019	632	1,621	48	43
	Girls	15687	29433	45,120				
3	Boys	5693	14143	19,836	179	485	52	41
	Girls	3603	5889	9,492				
4	Boys	5521	9961	15,482	249	354	50	37
	Girls	6971	3122	10,093				
5	Boys	4304	7339	11,643	173	358	50	25
	Girls	4295	1512	5,807				
6	Boys	3711	5576	9,287	136	209	52	29
	Girls	3331	581	3,912				
Primary School	Boys	46,404	120,173	166,577	1,811	4,556	50	42
	Girls	44,828	72,031	116,859				
7	Boys	3200	2856	6,056	116	82	52	38
	Girls	2876	266	3,142				
8	Boys	2083	2286	4,369	90	70	48	34
	Girls	2212	71	2,283				
9	Boys	1460	1246	2,706	53	48	47	27
	Girls	1017	65	1,082				
Secondary School	Boys	6,743	6,388	13,131	259	200	50	34
	Girls	6,105	402	6,507				
10	Boys	1126	1143	2,269	40	35	47	34
	Girls	753	49	802				
11	Boys	912	607	1,519	35	20	43	30
	Girls	580	0	580				
12	Boys	613	392	1,005	25	19	40	21
	Girls	379	0	379				
High School	Boys	2,651	2,142	4,793	100	74	44	30
	Girls	1,712	49	1,761				
TOTAL	Boys	55,798	128,703	184,501				
	Girls	52,645	72,482	125,127				
TOTAL		108,443	201,185	309,628	2,170	4,830	50	42

Source: Herat Education Department

*Class numbers are for boys and girls combined.

Table 11 provides the distribution of approved government schools across all districts.

Table 11: Herat Province, Number of Schools by District for 1382

City & Districts	Primary School			Secondary School			High School			Total		
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total
City Municipality	5	0	5	12	8	20	11	9	20	28	17	45
Injil District	50	4	54	12	1	13	2	0	2	64	5	69
Guzara	21	0	21	4	1	5	5	0	5	30	1	31
Zenda Jan	7	1	8	1	1	2	2	0	2	10	2	12
Ghoriyan	10	1	11	1	2	3	2	0	2	13	3	16
Kohsan	17	1	18	1	2	3	1	0	1	19	3	22
Gulran	16	1	17	1	0	1	0	0	0	17	1	18
Kishk	27	2	29	2	0	2	2	1	3	31	3	34
Kishki Kuhna	13	1	14	2	0	2	0	0	0	15	1	16
Owby	9	2	11	2	0	2	2	0	2	13	2	15
Chisht Sharif	6	1	7	1	0	1	0	0	0	7	1	8
Pashton Zarghon	14	2	16	2	0	2	2	0	2	18	2	20
Karrukh	16	1	17	1	1	2	2	0	2	19	2	21
Adrasken	14	1	15	1	0	1	2	0	2	17	1	18
Shindand	29	1	30	3	2	5	3	1	4	35	4	39
Fersi	4	1	5	2	0	2	0	0	0	6	1	7
Total	258	20	278	48	18	66	36	11	47	342	49	391

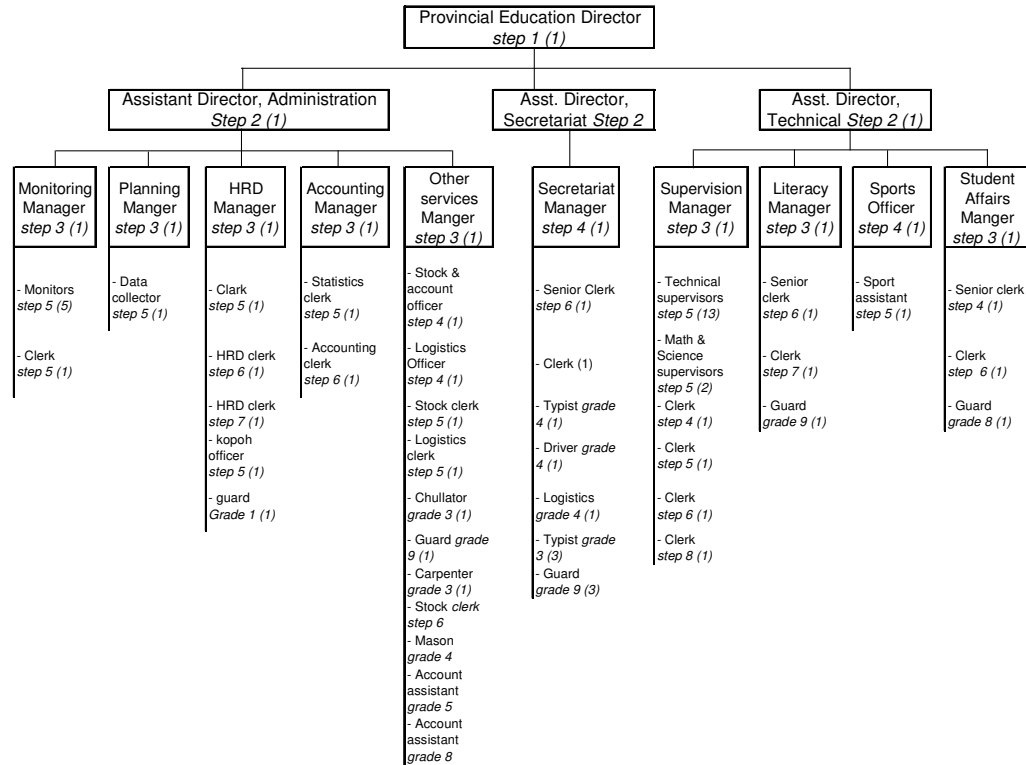
Source: Herat Education Department

The MoE must approve the total number of schools. In the absence of approval to open new schools, a number of districts in Herat Province have opened up satellite schools as a branch of the existing government schools. The headmaster of the originating school plays the role of headmaster for the satellite school while new agr teachers are recruited for the satellite schools. Communities often provide the space for these schools. For example, in Gulran district, there were 10 schools before the Taliban, only one school during the Taliban, and, as of the mission date, 14 government schools plus 96 satellite (village) schools had been opened since the Taliban. In Guzara district, 28 satellite schools had been added to 30 government schools during 1381.

Provincial Structures and Responsibilities

The Provincial Education Office (PEO) is formally accountable to Minister of Education in Kabul but clearly have some loyalty to the Provincial Governor. The Provincial Education Director (PED) in Herat has ten years of teaching experience in Kabul, and this is his third time to be the Provincial Education Director. There are three Deputy Directors: Administration, Secretariat and Technical, and the total of 56 permanent (Karmand) officials and 16 contract (Agir) officials. The organization chart of the Herat PEO is given in Figure 2.

Figure 2: Structure of Herat Provincial Education Department



Source: Herat Department of Education, November 2002

District Education Sub-departments typically comprise one director, one or two supervisors and one or two clerks.

In education, there is a general presumption that the principal provider remains the government. Services are provided by other agencies such as UNICEF, UNHCR, IOM, WFP and UNOPS as well as several NGOs. However, all actors agree that the government holds overall responsibility. Table 12 shows the allocation of responsibilities in Herat, and this appears to mirror the more general position.

Herat has provided significant support to the education departments of the three neighboring provinces in the Western region (Badghis, Ghor and Farah). For example, in 1381 Farah received five million afs from Herat for the Eid bonus paid to staff, 500,000 afs for school rehabilitation and 100 water tanks for schools. Directors from the four Provincial Education Departments describe the relationship between them as one of “brotherhood.”

Table 12: Allocation of Responsibilities for teaching in Herat

	Ministry in Kabul	Provincial Education Office	District Education Office	School	NGO/UN
PERSONNEL MANAGEMENT					
Teacher Recruitment (permanent)					
Prepare the posting (#) needs		X	X	X	
Approve posting (#) needs	X				
Prepare application			X		
Administer test		X	X		
Select & request for approval			X		
Approve	X	X			
Teacher Recruitment (contract)					
Prepare the posting (#) needs			X	X	
Approve posting (#) needs		X			
Prepare application			X	X	
Administer test		X	X		
Approve		X			
Teacher (re)Deployment					
Request for approval			X		
Approve		X			
Dismissal of Teachers					
Evaluation		X		X	
Decision	X	X			
Recruitment of Headmaster/mistresses					
Prepare the posting needs		X	X	X	
Approve posting needs	X				
Prepare application			X		
Administer test		X	X		
Select & request for approval			X		
Approve	X	X			
Teacher Training					
Planning & design	X				X
Implementation		X			X
Training of Sector Personnel					
Planning & design	X				X
Implementation		X			X
FINANCING & BUDGETING					
Recurrent Budget process					
Prepare the list of needs			X	X	
Consolidate the needs & submit		X			
Approve	X				
Development Budget process					
Prepare the list of needs			X	X	
Consolidate the needs & submit		X			
Approve	X				
Payroll process					
Payroll preparation		X	X	X	
Approve	X				
Cashing		X			
Payment			X		
ORGANIZATION OF INSTRUCTION					
Curriculum Development					
Development	X				X
Evaluation	X				
Textbook					
Design	X				X
Selection	X				X
Production	X				X
Distribution		X	X		X
SCHOOL MANAGEMENT					
Opening new school					
School Mapping					AIMS
Needs identification			X		
Request		X	X		
Approve	X				
School calendar & hour					
Set the standard	X				
Implementation				X	
PTA, SMC, VEC, etc.				X	

Planning and Budget Preparation

There is virtually no planning carried out in the PEO, and it is not involved in budget preparation.

The basic data – students enrollment, the number of schools and teachers – were available in all the DEOs and PEO visited in Herat. While the availability of the data is encouraging, there is a complete absence of analysis and use of data for decision-making. Capacity building at PEO and DEOs in this area will improve the quality and efficiency of planning for the service delivery.

Staffing and Salary Payments

As of 1382, there are 8,511 employees in the provincial and district education offices, of which 7,327 are teachers (see Table 13).

Grades	Male			Female			Total			
	City	District	Total	City	District	Total	City	District	Head-quarters	Total
Karmand Teachers:										
Beyond Grade	47	18	65	4	0	4	51	18		69
Above Grade	45	34	79	13	0	13	58	34		92
Grade One	61	34	95	15	0	15	76	34		110
Grade Two	48	38	86	22	1	23	70	39		109
Grade Three	35	50	85	35	1	36	70	51		121
Grade Four	25	35	60	47	0	47	72	35		107
Grade Five	32	47	79	78	3	81	110	50		160
Grade Six	39	54	93	113	3	116	152	57		209
Grade Seven	40	119	159	146	29	175	186	148		334
Grade Eight	50	101	151	155	4	159	205	105		310
Grade Nine	114	95	209	218	10	228	332	105		437
Grade Ten	332	693	1,025	576	49	625	908	742		1,650
Total Karmand Teachers	868	1,318	2,186	1,422	100	1,522	2,290	1,418		3,708
Agir Teachers: (Grade 7)	10	2,417	2,427	42	1,150	1,192	52	3,567		3,619
Total Teachers	878	3,735	4,613	1,464	1,250	2,714	2,342	4,985		7,327
Karmand Admin. Staff:										
Grade 3	10	0	10	0	0	0	10	0		10
Grade 4	1	0	1	0	0	0	1	0		1
Grade 5	0	0	0	0	0	0	0	0		0
Grade 6	16	19	35	28	0	28	44	19		63
Total Karmand Admin. Staff	27	19	46	28	0	28	55	19	45	119
Agir Admin. Staff:										
Grade 7	43	3	46	0	0	0	43	3		46
Grade 9	178	125	303	615	83	698	793	208		1,001
Total Agir Admin. Staff	221	128	349	615	83	698	836	211	18	1,065
Grand Total Education Employees	1,126	3,882	5,008	2,107	1,333	3,440	3,233	5,215	63	8,511

Source: Herat Education Department

In Herat, all teachers and officers in the education offices have received their salary on time since the establishment of the Interim Administration, and they have also received the one-month equivalent Eid bonus. The provincial government has also provided “gifts” (food or cash) for “good” teachers. Good teachers were determined based on staff monitoring reports.

The officers at the Provincial Education Departments and District Education Sub-Departments said that the salary level is too low to attract qualified teachers. One anecdotal story was cited several times that a qualified and experienced teacher is not willing to teach in schools as he can earn \$120 per month by

selling onions on the street. Comparing to the health sector, the officials said that while doctors are able to earn a significant amount through private practice, teachers have no such source of private income. At the moment, it appears that most of the teachers are teaching one shift even if the schools operate double shifts. Those who actually teach double shifts receive some extra salary (approximately 50 percent increase).

UNICEF Herat provided an incentive of 1,300 afis per month to 720 teachers during the teacher training in January and February 2002. In addition, UNICEF Herat has been providing an incentive of \$40 per month for one officer in each District Education Sub-Department and \$50 per month for two officers in the Provincial Education Department since the beginning of 2002. These officials receive training every three months and support the logistics of supply delivery and monitoring of school activities. It appears that the allegiance of these officials still goes upwards within the government structure, not necessarily to UNICEF. There seems to be no other top-ups in the education sector in Herat. Overall, the line of authority is fairly clear in the education sector in Herat: from school, DEO, PEO and MOE in Kabul. It also appeared that officials in the PEOs and DEOs are diligent about the rules and regulations, and are afraid of breaking them.

Management and Staff Development

Teacher training – both pre-service and in-service – appears inadequate. An orientation for 720 teachers took place at the beginning of 1381, organized by UNICEF and PEO. Only 155 teachers are taking in-service training at the Pedagogic Institute in Herat. Two hundred and thirty students are enrolled in the pre-service training which will last for 4 years. In addition, it appears that the training of the educational administrators at PEOs and DEOs are completely absent except for those who receive top-ups from UNICEF (noted above).

Field of Education	Male			Female			Total		
	City	District	Total	City	District	Total	City	District	Total
Religion	169	234	403	12	8	20	181	242	423
National language	80	470	550	187	29	216	267	499	766
Mathematics	36	40	76	56	4	60	92	44	136
Physics	11	15	26	34	1	35	45	16	61
Chemistry	25	12	37	51		51	76	12	88
Biology	24	13	37	92		92	116	13	129
History & Geography	55	52	107	105		105	160	52	212
Foreign Language	17	21	38	26	10	36	43	31	74
Art	7		7		2	2	7	2	9
Fine Arts	5		5			0	5	0	5
Science		9	9		3	3	0	12	12
Agriculture	3		3			0	3	0	3
Education		29	29			0	0	29	29
Sport	15	11	26	5		5	20	11	31
General	532	416	948	743	39	782	1,275	455	1,730
Total	979	1,322	2,301	1,311	96	1,407	2,290	1,418	3,708

Source: Herat Education Department

Most teachers have very narrow range of teaching skills and gaps in subject content knowledge. Of the total number of karmand teachers in Herat, only 21 percent report their field of education in a specific discipline such as science or history; the balance have been educated in religion, the national language, or are generalists – see Table 14 for details. Table 15 shows the level of education for karmand teachers. Traditional rote learning methods are still the predominant teaching practice.

Promotion of teachers is based on the performance evaluation after 3 years of service. Points are given by the headmaster and PEO manager (who reviews the supervision reports). For the permanent staff of Step 1-3, the approval is required from the President, and for Step 4-10, the MOE's approval is required. For ad-hoc staff of Grade 1-4, the approval is required from MOE, and for Grade 5-9, approval is required from Provincial governor and PED.

Education Degree	Male			Female			Total		
	City	District	Total	City	District	Total	City	District	Total
Doctor	0	0	0	0	0	0	0	0	0
Master	1	1	2	9	0	9	10	1	11
Licentiate	54	19	73	156	1	157	210	20	230
15th Grade	12	1	13	7	0	7	19	1	20
14th Grade	176	123	299	401	6	407	577	129	706
13th Grade	47	49	96	82	3	85	129	52	181
12th Grade	546	1,000	1,546	771	75	846	1,317	1,075	2,392
Less Than 12th Grade	14	124	138	14	16	30	28	140	168
Total	850	1,317	2,167	1,440	101	1,541	2,290	1,418	3,708

Source: Herat Education Department

Recruitment

In Herat Province, the PEOs and DEOs have coped with the surging demand for teachers by relaxing the traditional requirement for teachers and hiring *agir* teachers through examination. For example, in Guzara district, they had more than doubled the number of teachers by hiring 318 (197 male and 121 female) *agir* teachers as of the date of the mission. Possible candidates were identified at the school level, the DEO conducted the examination, and based on the exam result the list of selected candidates were sent for the approval of the PEO and Provincial Governors Office. According to the Guzara DEO, the average time taken from the submission of application at school level to the approval by the Province was 15 days.

Infrastructure and Non-Salary Expenditures

The budget in the education sector is synonymous to salaries for teachers and educational administrators; there is no provision for non-salary budget. When funds are available (e.g., occasional provision from the Provincial Governor), they are transferred to PEOs and DEOs not in cash, but in kind (e.g., desks, chairs, notebooks, etc.).

The Consequence for Service Delivery

The demand for education is surging and is extraordinarily complex. Complicating the estimation of the school age population is the difficulty of determining the exact geographical location of the likely demand. The geographical location of school age populations is flux, with an estimated 3.5 million refugees in Iran and Pakistan and over one million internally displaced persons (IDP) within Afghanistan. It is difficult to predict how many refugees and IDPs will return, and whether they will return to their place of origin. As the numbers and destinations of the migrant populations are hard to predict, the actual numbers of students registering over the next few years in any given locality can easily vary by tens of thousands. This severely constrains the ability to plan for the supply of service delivery, and Herat is no exception as it borders with Iran. Directors of the Province and District Education offices in Herat all claimed that the education level in Herat used to be very high, and that there is a strong demand for education today.

Health Service Delivery

Provincial Structures and Responsibilities

The provincial health system is a typical, pyramidal structure with numerous gaps in facilities and in staff, all-round shortages of equipment, and imbalances in drug supplies.

Herat province has a large number of facilities within Herat city, including three large in-patient hospitals, a polyclinic, and about eight primary health centers, variously managed by government and NGOs. The system is topped by a Regional Hospital with 200 sanctioned beds, but 400 beds in actuality. The 15 districts in the province have either a District Hospital or a Basic Health Center (never both), except in one case, Kushki-Kohna, which has neither of these but a 'lower level' Expanded Program of Immunization (EPI) Center. In addition, there are 14 sub-centers and two immunization clinics distributed among nine districts. According to the "Afghanistan National Health Resources Assessment, 2002" (ANHRA) Herat has a favorable health facility:population ratio relative to many other provinces in the country. For example, it has one doctor per 5,713 people compared with 14,967 in the country as a whole, and one health worker per 1,721 compared with 3,946. Higher proportions of its facilities offer important services such as maternal care and child health services than of facilities in Afghanistan as a whole. While this picture fits with the overall better resource situation of Herat, there are some noteworthy exceptions. The presence of personnel trained in ARI management is lower – despite this being the most significant health problem mentioned in the district during the Mission's visit in November.

In addition to facilities, doctors and other health workers are also concentrated around Herat city. For example, the population per doctor varies from a low of 2,305 in Herat district to 34,600 in Kushki-Kuhna – ten (of 16) districts in the province have ratios over 10,000. Eight of the 16 districts have only one health worker for over 5000 people while the ratio in Herat district is 1:761.

There is also a high concentration of NGOs and agencies in Herat and the surrounding provinces, credited to the prevailing peace in the area. It is estimated that about 70 percent of the costs of health services are currently being met by resources from NGOs other agencies, and 30 percent from government sources, (primarily salaries). NGO agreements (MOUs) for support to services are apparently reached at the provincial level, although the central MoPH has a say in according permission for locations and activities, and has a registration system. Although some contracts are being made in or sent to Kabul, the Provincial Health Director has the authority to enforce contracts. No specific problems were reported with NGO contracts. The NGO agreements cover cash support and supplies, and in some cases rents of facilities. Many health facilities have several sources of support. According to the ANHRA data, Herat has the highest number recorded for a single facility – seven, and among the highest averages, 1.9 per facility.

NGOs are bound to inform the Provincial Health Directors about their activities, and the Provincial Health Director in turn reports these to Kabul. A monthly incidence report is to be provided to the nearest Basic Health Center or, if the facility is larger than a BHC, to the Provincial Health Director directly. Both government and NGO staff report that the roles of government and NGO are equal and that joint decisions are taken, but government views prevail in the event of any differences. Most issues appear to be resolved at the regional level and are not referred to Kabul.

The Herat Provincial Director has the unofficial title of Regional Health Director. Historically, the Provincial Health Director played the role of senior manager among the four Provincial Health Directors of the contiguous provinces. The regional hospital in Herat serves Herat and the three neighboring provinces, and includes a Primary Health Care department which manages the primary health facilities in the provinces and districts (including their planning, resource allocation, and capacity building). It is also

responsible for collating and forwarding health reports to the MoPH in Kabul, and for aid coordination in the area. It has access to the provincial governor and has requested him directly for resources to allow work under the agreed “allocations” from the Central Government to proceed pending receipt of funds, as well as for resources beyond the allocations to make improvements in the health system (such as purchase of furniture for the regional hospital).

The allocation of functional responsibilities is shown in Table 16.

Table 16: Allocation of Responsibilities for Health in Herat					
Functions	Kabul	Regional Health Department	Province	District	Municipality
Health Policy-making	x				
Provincial Health Plans			x		
District Health Plans			x		
Health Information System		aggregates	Collects	Provides data	
Staffing Structure	x	Reallocates between facilities			
Recruitment of Staff: Grade 1-6	x				
Recruitment of Staff: Grade 7-10		x			
Contracting of services		x			
Discipline/Termination	Approves	x			
Capacity building		x	x		
Procurement of drugs and supplies		x			
Financial Management: Budgeting	x				
FM: Payments		x			
FM: Resource Mobilization	x	x			
Quality Control of Services		x	x		
Facilities Mgmt: Buildings, Vehicles		x			
Municipal health (environment, water and sanitation)			x		
Primary Health Care			x		
Hospital services		x	x	x	
Rehabilitation Facilities		x			
Donor coordination		x			
Contracts with NGOs	x				
Private Sector Regulation	x				

Planning and Budget Preparation

A planning process is followed. The four provinces draft plans, these are compiled into a Regional Plan at Herat and taken by representatives to the MoPH. During the mission (at the end of November 2002), the Provincial Health Director had already received a request from MoPH to send next year’s proposed organizational chart, plan and budget.

While the provincial directors go to Kabul to participate in planning, identifying priorities and requirements, the final allocations are prepared by the MoPH. MoPH allocates funds to the plans for each province. The total allocation is received at the beginning of the year, then broken down into four unequal amounts. The development budget is allocated separately.

As most provinces are faced with an allotment but delays or reduced receipt of cash, provinces such as Herat, which collect sizeable revenues are considered fortunate. In Herat’s case, the Governor often allows the use of these revenues against Kabul’s allocations.

Staffing and Salary Payments

The types and numbers of staff available at typical health facilities in Herat are shown in Table 17, including female staff and community health workers.¹

Table 17: Staffing available in each type of facility in Herat		
Type of Facility	Level of staffing in Herat	
Regional Hospital (200 beds approved, but operating 400 beds)	86 Male Doctors 35 Female Doctors 82 Male Nurses 30 Female Nurses 18 Pharmacists 9 Dentists or Assistants 8 Lab technicians	55 Mid-level Assistants 4 X-ray Technicians 10 Midwives 7 Physiotherapists 2 Vaccinators 125 Support Staff
District Hospital (One or more items in () may be absent in a specific hospital)	3-5 Doctors (of which, sometimes 1-2 female) 5-6 Nurses (o/w, sometimes 1-2 female) 1 Lab Technician 1-5 Assistants 2-4 Midwives 1-2 Physiotherapists	2-3 Vaccinators Village Health Volunteers (VHVs) (100/12/50/140) Traditional Birth Attendants (TBAs) (40/10/50/80) 6-12 Support Staff
Basic Health Center	2 Doctors (o/w, sometimes 1 female) 1-3 Nurses (o/w, sometimes 1 female) 1 Lab technician 1 Pharmacist or Assist. 1 Midwife (often)	2 Vaccinators VHVs (often, 12-50) 30-40 TBAs 2-4 support staff (usually; occasionally more)
Sub-Center	1 Doctor 1 Nurse 2 Vaccinators 1 Midwife (often)	10-20 TBAs (often) ~12 Village Level Workers (VLWs) (often) 1-2 Support staff
Maternal and Child Health (MCH) Clinic	2-3 Doctors (1-2 female) 2-3 Nurses (2 female) 1-2 Pharmacists 2 Vaccinators	1 Midwife TBAs (in 1 of 4 facils.) 4-6 support staff
Expanded Program of Immunization (EPI) Center	2 Vaccinators	
Rehabilitation Center	2 Doctors 4 Nurses	9 Physiotherapists 4 Support Staff

It was reported to the mission that there were at the time a total of 935 staff at different levels in the province, 180 on contract, and some paid by NGOs who are not “MoPH staff”. Seventy percent of the doctors are located in urban areas, and only 30 percent in rural facilities. The regional hospital is operating double the sanctioned number of beds (400 instead of 200) and hence requires additional staff. These staff are being recruited under basic health center (BHC) posts and redeployed to the hospital. Many government-run facilities have one doctor for every three posts, and three or four paramedics for every six posts. About 20 percent of MoPH staff are female; in Herat city, the proportion is closer to 50 percent.

¹ The term “community-based health workers” includes doctors and highly trained paramedics such as nurses who have a community health orientation or are located in a community health facility. “Community Health Worker” (CHW) is the term for briefly-trained basic health aides in the villages. CHWs are also known as Community Health Volunteers (because they are usually paid stipends or honoraria and not salaries), Village-Level Workers or Volunteers, or Basic Health Workers.

In more recent data, for 1382, the province is reporting 620 provincial health department employees (see Table 20 in the Annex).

All government health staff receive salaries according to the standard government rate. Salary payment is authorized by Governor against government allotments, but paid from locally collected revenues. As a result, salaries are received regularly and on time.

In addition to these government salaries, agencies and NGOs have been providing ‘top-ups’ or incentives. These are sometimes paid in food, as in the case of the World Food Programme (WFP), but a variety of cash payments are also made. In the case of the Afghan Red Crescent Society (ARCS), the amounts paid to all staff were 50 percent more than their government salaries. More typically, doctors’ salaries paid by other international NGOs/agencies appear to be around \$150-\$200 per month (including the government remuneration). Nurses and midwives get about \$120-130 per month, other paramedical staff about \$100-150, and support staff about \$80 per month. Project managers, e.g., in the MoPH, get about \$250-300 per month. UNICEF has an effort-based pay system for vaccinators involved in immunization campaigns or National Immunization Days, paying \$9 per campaign and \$24 per month. The use of top-ups is generating some concern regarding reporting lines. Many staff feel responsible to the donors rather than to the Government.

An interesting (unusual) feature of the public health system is the allowance of private practice. It applies to all employees, but is especially relevant to doctors. As long as a doctor puts in his/her hours (usually 8am-1pm) in the public facility, the doctor can run a private practice afterwards. While there are allegations that doctors often work fewer hours than required in the government system as a result of this allowance, the arrangement is widely supported because it is believed to benefit the public system insofar as it (a) ensures the availability of doctors, and (b) reduces the pressure on the health system to pay high salaries because private practices are quite lucrative. The best doctors in the cities can apparently make \$2000 to \$3000 per month in private practice. Nurses and other health staff are also known to have private practices but often engage in other (non-health related) work in order to make ends meet. Varying levels of training among paramedics may call some of their private practices into question. In situations where qualified medical practitioners are in very short supply, the tendency of paramedics to overstep their capabilities is high.

Management and Staff Development

One of the casualties of tight resources has been training. As a result, much-needed improvements in technical and managerial competence for all cadres of workers have been delayed or simply not made. Many doctors, for example, have not been for refresher training or “exposure trips” for over 20 years, and are unfamiliar with modern medical technologies. New textbooks are not readily available. Even teachers are outdated in their information and techniques. Younger doctors also need training, especially to strengthen preventive health knowledge and skills. In essence, the quality of all health staff needs great improvement and current retraining opportunities are very limited – support is needed for training programs and materials, and certain areas, including hospital administration, health management and policy development, may require external technical assistance. Because of the multiple deficiencies, longer periods of training are needed and not just short-course or refresher training.

Existing job descriptions and guidelines for staff are out-of-date and require revision. But management skills are very low. For example, it is felt that the heads of health centers cannot carry out their technical and managerial responsibilities, training, etc. Work plans exist only for special efforts such as the Expanded Program of Immunization (EPI). While absenteeism is believed to be low, there is no serious monitoring of BHCs, etc.

Agencies are training CHWs and TBAs to supplement health staff. In addition to creating outreach cadres, NGOs are training in the areas of Health Information Systems, Monitoring and Evaluation, etc. Quality of effort reportedly varies quite widely among NGOs.

Recruitment

Appointments are made mostly by the ministry in Kabul. The Provincial Health Director can discipline staff by withholding salary, and can fire a person in the event of a major disciplinary problem. A staff member who is absent for more than 20 days without leave is automatically terminated. Once an adverse comment is recorded, it is “difficult to get rid of it”.

One of the reasons for the shortfall in rural health facility staff is inadequate pay and incentives. Prior to 1979, incentives for serving in rural areas included a higher salary than in urban areas, housing and a vehicle. These are now replaced only by NGO incentives. While an existing rule provides for medical graduates to work for two to three years in a rural area, the effectiveness of this has declined because of the availability of employment with NGOs. To increase human resources in rural areas, our discussants advocated a rural: urban salary ratio of 2:1. It should, however, be stressed that “pay alone would not be enough”. As in other developing countries, Afghan doctors are an urban class and have high expectations, both professional and personal. Adequately staffed, equipped and supplied health centers, and facilities such as vehicles, good housing and amenities, and schooling for children are among the basics expected. In the case of women professionals (both doctors and paramedics), there are additional needs for personal security and spousal employment.

Infrastructure and Non-Salary Expenditures

central allocations are considered inadequate. As an example given to the mission, the allocation for patient food at in-patient facilities is only enough to purchase rice. Other items are being supplied by the WFP in kind, or purchased from monies given by the Provincial Governor. The fuel allocation for the year lasts only one month. The Provincial Health Directors estimated that about 30-40 percent of the Herat plan (their needs) for the current year would be met by Government, about 20 percent by NGOs, and the rest would be unmet. The items that most often remain unfunded are training, construction, use of vehicles and purchase of new ones, patients’ food, and drugs.

Some of the funding for the health system comes from the governor’s funds. The Provincial Health Director meets with the Governor and requests support, particularly when agencies are not able to meet a requirement. For example, the Provincial Governor supported the purchase of equipment and furniture for the regional hospital. Requests have extended to money for fuel and patients’ food.

The PHC department at the provincial level is responsible for the districts. These are given funds according to what is allocated, in proportion to their number of facilities. Financial rules are clear, as are procurement procedures, and are adhered to. The Provincial Health Director has no authority to move money across budget heads. The Provincial Health Director has to go to the Governor for authorization for discretionary expenditures.

Issues in Service Delivery

While some part of the health system in Herat are relatively well of, the exist significant gaps. The further down the structure and more remote the facilities, the greater the gaps in staffing, equipment, supplies and funds. At the community level, coverage is extremely thin.

One of the problems is that a large number of villages in the province are distant. With the existing lack of or poor state of roads, access to health services extremely difficult. People have to travel long hours by foot or mule-back to reach health centers. This deters all types of patients but is particularly harsh on the

wounded for whom physical movement is difficult but who need ongoing physiotherapy; on those who need continuous or repeated investigations or treatment, such as TB patients; and on women who need emergency obstetric care. Outreach services also do not work too well for the same reason, as well as the harsh winter conditions. For example, immunization coverage has remained relatively low. Travel of health staff even between health centers and headquarters is extremely limited, as fuel allocations to the province, as well as travel and daily allowances are inadequate.

Annex

Table 18: Herat Province, Provincial Expenditure by Department, by Category - Ordinary Budget Allocation 1381

#	PBU Code	Department	Category/Code						Total non-Salary	Total	Total Non-Salary as % of Total
			Personal Emoluments	Services	Tools and Materials	Maintenance and Repairs	Land Structural Equipment	Subsidies, Grants, Contributions & Pensions			
			1000	2000	3000	4000	5000	7000			
000's Afs (new)											
	103	Judicial Court									
1	103	o/w core prov. dept.	1,065,765	19,475	112,400	0	0	0	131,875	1,197,640	11.0%
2	103	o/w Juvenile House	1,024,137	2,000	440,000	0	20,000	84,753	546,753	1,570,890	34.8%
	210	Mustoufiat									
3	201	o/w core prov. dept.	2,909,800	12,500	47,100	19,450	43,500	400	122,950	3,032,750	4.1%
4	201	o/w Customs Department	894,600	6,300	33,350	13,825	0	3,000	56,475	951,075	5.9%
5	201	o/w Tollgate	0	0	0	0	0	0	0	0	
6	203	Foreign Affairs	216,366	116,936	183,019	25,076	938	4,687	330,656	547,022	60.4%
	204	Religious & Haj									
7	204	o/w core prov. dept.	3,835,968	26,000	26,000	3,000	3,000	0	58,000	3,893,968	1.5%
8	204	o/w Scholars and Spirituals Council	0	0	0	0	0	0	0	0	
9	204	o/w Islamic Disciplinary Dept.*	0	0	0	0	0	0	0	0	
10	205	Commerce (Licensing)	85,290	2,755	4,440	2,820	7,160	1,400	18,575	103,865	17.9%
	206	Interior									
11	206	o/w Governor's Office	2,667,451	78,110	811,869	360,964	333,810	55,930	1,640,683	4,308,134	38.1%
12	206	o/w Police Department	5,801,470	60,000	1,619,760	1,624,000	241,500	150,000	3,695,260	9,496,730	38.9%
13	207	Education	80,810,784	173,950	751,826	92,000	28,500	3,500	1,049,776	81,860,560	1.3%
	208	Higher Education									
14	208	o/w Behzad High School	389,700	1,000	2,800	1,200	43,500	0	48,500	438,200	11.1%
15	208	o/w University	6,578,000	97,300	3,267,000	54,500	56,000	6,000	3,480,800	10,058,800	34.6%
16	209	Refugee Return	856,510	13,730	17,000	11,550	0	0	42,280	898,790	4.7%
17	211	Planning	199,759	43,336	10,300	11,800	2,457	3,400	71,293	271,052	26.3%
18	212	Mines and Industries	0	0	0	0	0	0	0	0	
19	214	Communications	1,492,584	20,617	1,628,408	5,050	14,050	0	1,668,125	3,160,709	52.8%
	216	Information & Culture									
20	216	o/w core prov. dept.	1,048,570	24,700	176,600	56,000	47,000	197,900	502,200	1,550,770	32.4%
21	216	o/w Radio & Television	448,487	11,500	79,200	42,750	25,000	3,000	161,450	609,937	26.5%
22	217	Public Health	17,961,596	165,750	2,811,750	136,500	0	0	3,114,000	21,075,596	14.8%
23	218	Women's Affairs	0	0	0	0	0	0	0	0	
	219	Agriculture									
24	219	o/w core prov. dept.	3,596,044	13,500	117,200	35,900	480,400	0	647,000	4,243,044	15.2%

25	219	o/w Agriculture High School	576,200	3,300	136,100	1,200	2,000	0	142,600	718,800	19.8%
26	219	o/w Land Management	616,260	2,059	1,612	0	0	0	3,671	619,931	0.6%
27	220	Irrigation & Water	1,374,772	23,998	87,720	66,300	1,000	1,000	180,018	1,554,790	11.6%
		222 Public Works									
28	222	o/w core prov. dept.	1,006,450	500	2,500	1,000	0	500	4,500	1,010,950	0.4%
29	222	o/w Central Workshop	675,700	5,500	89,000	30,000	5,000	9,000	138,500	814,200	17.0%
30	223	Rural Development	1,465,216	1,000	40,000	8,000	0	0	49,000	1,514,216	3.2%
31	224	Martyred & Disabled	518,531	6,400	26,000	3,500	23,000	0	58,900	577,431	10.2%
32	225	Transport	385,846	7,450	28,000	4,000	1,000	0	40,450	426,296	9.5%
33	226	Frontier	283,204	10,600	68,000	4,500	38,500	24,188	145,788	428,992	34.0%
34	227	Labour & Social Affairs	4,253,855	34,500	330,000	20,000	60,000	3,000	447,500	4,701,355	9.5%
35	228	Civil Aviation	420,873	9,700	49,100	23,500	3,000	0	85,300	506,173	16.9%
36	229	Urban Devt. (City Constructions & Housing)	0	0	0	0	1,411,000		1,411,000	1,411,000	100.0%
		230 Justice									
37	230	o/w Office of Right	629,498	8,500	55,000	0	51,000	0	114,500	743,998	15.4%
38	230	o/w Dispute Resolution	202,401	2,000	10,000	0	6,000	16,769	34,769	237,170	14.7%
39	301	Narcotics Eradication	0	0	0	0	0	0	0	0	
40	303	National Olympics	82,251	3,100	3,200	0	0	0	6,300	88,551	7.1%
41	304	Geodesy (Cadastre)	389,709	14,250	49,750	23,500	6,400	0	93,900	483,609	19.4%
42	305	Central Statistics	179,401	1,400	5,000	0	0	0	6,400	185,801	3.4%
43	307	Prosecutor/Attorney General	1,052,417	1,400	28,000	0	8,000	0	37,400	1,089,817	3.4%
44	??	Disaster Prevention	6,430						0	6,430	0.0%
Total government (civilian)			146,001,895	1,025,116	13,149,004	2,681,885	2,962,715	568,427	20,387,147	166,389,042	12.3%
<i>Percent of Total</i>			<i>87.7%</i>	<i>0.6%</i>	<i>7.9%</i>	<i>1.6%</i>	<i>1.8%</i>	<i>0.3%</i>	<i>12.3%</i>	<i>100.0%</i>	<i>12.3%</i>
45	No.4 Military Garrison		0	0	0	0	0	0	0	0	
Total government (including military)			146,001,895	1,025,116	13,149,004	2,681,885	2,962,715	568,427	20,387,147	166,389,042	12.3%
46	Cement Project		0	0	0	0	0	0	0	0	
47	Coal Mines		0	0	0	0	0	0	0	0	
48	Deep Wells Projects		392,100	1,400	9,500	19,000	27,000	0	56,900	449,000	12.7%
49	Qalai Now Project		0	2,000	16,000	11,000	2,000	1,000	32,000	32,000	100.0%
50	Weaving Factory		0	0	0	0	0	0	0	0	
Grand Total			146,393,995	1,028,516	13,174,504	2,711,885	2,991,715	569,427	20,476,047	166,870,042	12.3%

Source: Herat Mustoufiat

Table 19: Herat Province, Provincial Expenditure by Department, by Category – Actual Expenditure for 1381

#	PBU Code	Department	Category/Code						Total non-Salary	Total	Total Non-Salary as % of Total
			Personal Emoluments	Services	Tools and Materials	Maintenance and Repairs	Land Structural Equipment	Subsidies, Grants, Contributions & Pensions			
			1000	2000	3000	4000	5000	7000			
			000's Afs (new)								
	103	Judicial Court									
1	103	o/w core prov. dept.	2,478,226	17,430	33,250			212,395	263,075	2,741,301	9.6%
2	103	o/w Juvenile House	352,453	222	23,999	0	20,000	54,597	98,818	451,271	21.9%
	210	Mustoufiat									
3	201	o/w core prov. dept.	2,664,427	64,529	49,344	72,076	32,911	257,866	476,726	3,141,153	15.2%
4	201	o/w Customs Department	2,714,249	0	20,350	0	0	311,605	331,955	3,046,204	10.9%
5	201	o/w Tollgate	176,331	0	0	0	0	0	0	176,331	0.0%
6	203	Foreign Affairs	232,599	102,112	72,365	31,650	0	22,700	228,827	461,426	49.6%
	204	Religious & Haj									
7	204	o/w core prov. dept.	9,568,856	0	40,610	0	0	191,415	232,025	9,800,881	2.4%
8	204	o/w Scholars and Spirituals Council	393,810			0	0	0	0	393,810	0.0%
9	204	o/w Islamic Disciplinary Dept.*	172,307	950	7,086	1,590	0	0	9,626	181,933	5.3%
10	205	Commerce (Licensing)	148,234	1,132	6,460	0	0	14,962	22,554	170,788	13.2%
	206	Interior									
11	206	o/w Governor's Office	15,157,460	333,192,259	32,687,701	192,851,130	60,320,463	90,148,415	709,199,968	724,357,428	97.9%
12	206	o/w Police Department	0	104,123	3,302,609	1,554,000	286,500	0	5,247,232	5,247,232	100.0%
13	207	Education	134,344,695	122,563	461,093	82,044	0	13,535,044	14,200,744	148,545,439	9.6%
	208	Higher Education									
14	208	o/w Behzad High School	432,678	623	41,599	0	43,500	41,221	126,943	559,621	22.7%
15	208	o/w University	6,744,450	34,550	3,255,256	28,506	36,378	615,592	3,970,282	10,714,732	37.1%
16	209	Refugee Return	1,698,127	0	0	0	0	0	0	1,698,127	0.0%
17	211	Planning	225,131	39,464	10,555	7,380	2,457	24,665	84,521	309,652	27.3%
18	212	Mines and Industries	53,572	0	0	0	0	0	0	53,572	0.0%
19	214	Communications	3,510,827	33,940	1,836,657	79,608	20,547	347,528	2,318,280	5,829,107	39.8%
		Information & Culture									
20	216	o/w core prov. dept.	1,709,728	15,846	104,559	11,000		157,844	289,249	1,998,977	14.5%
21	216	o/w Radio & Television	707,732	12,347	9,705	15,000	14,910	97,502	149,464	857,196	17.4%
22	217	Public Health	18,973,234	48,362	2,476,971	367,445	96,094	0	2,988,872	21,962,106	13.6%
23	218	Women's Affairs	153,515	0	0	0	0	31,197	31,197	184,712	16.9%
	219	Agriculture									
24	219	o/w core prov. dept.	5,651,963	4,000	119,894	42,054	431,306	535,377	1,132,631	6,784,594	16.7%
25	219	o/w Agriculture High School	547,347	159	291,132	0	2,000	52,870	346,161	893,508	38.7%

26	219	o/w Land Management	626,074	0	1,170	0	0	80,834	82,004	708,078	11.6%
27	220	Irrigation & Water	609,039	14,112	79,086	57,782	29,844		180,824	789,863	22.9%
		222 Public Works									
28	222	o/w core prov. dept.	2,381,978	0	0	0	0	0	0	2,381,978	0.0%
29	222	o/w Central Workshop	196,113	5,000	77,587	26,000	4,950	6,500	120,037	316,150	38.0%
30	223	Rural Development	1,989,302	1,000	79,978	8,000	0	0	88,978	2,078,280	4.3%
31	224	Martyred & Disabled	673,559	6,372	33,634	3,500	6,000	0	49,506	723,065	6.8%
32	225	Transport	824,134		5,500	0	0	78,333	83,833	907,967	9.2%
33	226	Frontier	220,467	923	9,310	0	20,640	0	30,873	251,340	12.3%
34	227	Labour & Social Affairs	3,653,077	23,720	322,482	9,890	57,638	328,913	742,643	4,395,720	16.9%
35	228	Civil Aviation	333,961	0	23,296	0	0	35,019	58,315	392,276	14.9%
36	229	Urban Devt. (City Constructions & Housing)	0	0	0	0	1,006,484	0	1,006,484	1,006,484	100.0%
		230 Justice									
37	230	o/w Office of Right	571,009	8,500	67,977	3,489	51,000	67,392	198,358	769,367	25.8%
38	230	o/w Dispute Resolution	266,752	0	15,186	9,375	5,989	26,418	56,968	323,720	17.6%
39	301	Narcotics Eradication	194,472	875	5,110	20,769	0	16,934	43,688	238,160	18.3%
40	303	National Olympics	160,348	1,217	5,236			15,069	21,522	181,870	11.8%
41	304	Geodesy (Cadastre)	359,497	3,433	31,595	19,921	21,140	28,907	104,996	464,493	22.6%
42	305	Central Statistics	159,432	1,633	6,197		2,150	16,874	26,854	186,286	14.4%
43	307	Prosecutor/Attorney General	2,597,655	200	38,000	8,000		282,027	328,227	2,925,882	11.2%
44	??	Disaster Prevention	16,166	0	0	0	0	0	0	16,166	0.0%
Total government (civilian)			224,644,986	333,861,596	45,652,539	195,310,209	62,512,901	107,636,015	744,973,260	969,618,246	76.8%
<i>Percent of Total</i>			<i>23.2%</i>	<i>34.4%</i>	<i>4.7%</i>	<i>20.1%</i>	<i>6.4%</i>	<i>11.1%</i>	<i>76.8%</i>	<i>100.0%</i>	<i>76.8%</i>
45		No.4 Military Garrison	394312840	112900665	353937623	38165353	4909057	2846928	512,759,626	907,072,466	56.5%
Total government (including military)			618,957,826	446,762,261	399,590,162	233,475,562	67,421,958	110,482,943	1,257,732,886	1,876,690,712	67.0%
46		Cement Project	378384		11994	0	0	0	11,994	390,378	3.1%
47		Coal Mines	1252224	3880	4185	0	0	0	8,065	1,260,289	0.6%
48		Deep Wells Projects	495517	782	16271	0	21000	0	38,053	533,570	7.1%
49		Qalai Now Project	1904810	500	73054	1990	0	0	75,544	1,980,354	3.8%
50		Weaving Factory	2693281	5000	9084	0	0	0	14,084	2,707,365	0.5%
Grand Total			625,682,042	446,772,423	399,704,750	233,477,552	67,442,958	110,482,943	1,257,880,626	1,883,562,668	66.8%

Source: Herat Mustoufiat

Table 20: Herat Province, Staff Numbers: Comparison of Different Data Sources

PBU Code	Department	1382 Staffing Levels			1381 Actual Staffing Levels	
		1382 Est. Staffing Levels based on 1st Q allotments ¹	Staffing Caps reported by M of Finance	Reported by Provincial Departments in August	Reported by Mustoufiat in Herat ²	Reported by Health & Education in Herat ³
101	President's Office	5	5			
103	Judicial Court	69	128	135	167	
103	o/w core prov'l dept.				100	137
103	o/w Juveniles (Homes)				35	30
201	Finance	372	327	299	290	
201	o/w Mustoufiat				139	129
201	o/w Customs				160	161
202	Defense	5,242				
203	Foreign Affairs	38	17	17	13	
204	Religious Affairs & Hajj	535	527	505	1,312	
205	Commerce	11	9		10	
206	Interior⁴	794	na	188	133	
206	o/w Governor's Office			188		18
206	o/w Core prov'l dept.					115
207	Education	14,483	18,174	8,511	7,174	7,151
207	o/w Core prov'l dept.					7,151
207	o/w Behzad Art School					23
208	Higher Education	330	370	315	254	
208	o/w Herat University				315	254
209	Return of Refugees	61	50	53	81	
211	Planning	11	14	14	13	
212	Mines & Industry			31	41	
214	Communications	142	158	141	168	
216	Information & Culture	161	155	114	135	
216	o/w Core prov'l dept.				64	67
216	o/w Historical Monuments				15	31
216	o/w Radio & Television				35	37
217	Public Health	1,080	887	620	933	935
218	Women Affairs	21	26	22		
219	Agriculture	408	418	303	413	
219	o/w Core prov'l dept.					312
219	o/w Agriculture School					12
219	o/w Agri. Cooperatives					60
219	o/w Land Department					29
220	Irrigation	91	84	32	29	
222	Public Works	89	79		104	
223	Rural Development	49	40	40	85	
224	Martyrs & Disabled	32	33	23	31	
225	Transport	51	48	40	42	
226	Frontiers	50	49	10	12	
227	Labor & Social Affairs	189	149	187	146	
228	Civil Aviation	40	37		13	
229	Urban Development	38	20			
230	Justice	116	121	18	12	
230	o/w Dispute Resolution				12	12
230	o/w Office of Right				6	
301	Narcotics Eradication	10	10	8	10	
303	National Olympics	6	6	6	8	
304	Geodesy & Cartography	28	26			
305	Central Statistics	12	10	10	9	
307	Prosecutors	88	98	148	135	
Total		24,652	22,075	11,790	11,773	**

NOTE: Data collected at the provincial level were provided in disaggregated form, including some tertiary budget units. For comparison purposes, these disaggregated amounts have been summed according to primary budget code.

/1 As indicated in the 1382 1stQ Payroll Allotment. Staff #s were calculated by dividing 1/3 of quarterly budget payroll allotment by 1,767 afs, the average salary paid across the country during the 1st month of 1382.

/2 Staff #s reported during mission to Herat, Nov.24- Dec. 3 2002. Source: Herat Mustoufiat.

/3 Staff #s reported by the Health and Education departments during the mission to Herat, Nov. 24 to Dec. 3 2002.

/4 Numbers collected in Herat do not include police.

Table 21: Herat Province, Staffing Structure (Tashkeel) by Grades & by Departments for 1382																		
#	Departments	Karmand Grades													Teachers & other	Total	Agirs	Total Positions
		Beyond	Above	1	2	3	4	5	6	7	8	9	10					
Courts																		
1	o/w Juvenile House			1	1	1	10	7	7							27	27	54
2	o/w Judicial Court	1	1	2	17	36	19	17	3	3	5					104	24	128
Finance																		
3	o/w Mustoufiat			1		7	29	36	27	7						107	57	164
4	o/w Customs Department			1	1	3	3	3	39	23	10	1				84	76	160
5	Foreign Affairs			1	1	2	1	1	2							8	9	17
6	Religion & Hajj			1		2	22	2	4		1					32	476	508
7	Commerce (licensing)															0		0
8	Interior (Governor's Office)	1	1	7	14	16	38	31	15							123	83	206
9	Education			1	3	7	3	5	17	9					3,782	3,827	4,684	8,511
10	Higher Education*		1	3	15	8	17	22	20	2	1				138	227	96	323
11	Refugee Return														34	34	20	54
12	Planning			1	1	4	3		1							10	4	14
13	Mines and Industries				1	4	9	5								19	12	31
14	Communications			1	2	7	15	17	10	3	1					56	87	143
Information & Culture																		
15	o/w core prov. dept.		1	1		6	10	6								24	40	64
16	o/w Radio & Television o/w Monument				1	3	13	11		1						29	9	38
17	Preservation					1	3	1	3							8	16	24
18	Public Health			1	1	36	58	187	141	106	90					620		620
19	Women's Affairs				1	1	3	2	3							10	16	26
20	Agriculture			1	4	33	85	53	12	2						190	289	479
21	Irrigation & Water			1		5	14	6	6							32	19	51
22	Public Work															na	na	na
23	Rural Development			1	1	5	5	4	6	4		1				27	13	40
24	Martyred & Disabled			1	1	4	7		2	5	5					25	3	28
25	Transport				1	1	2		4	10	13					31	9	40
26	Frontier			1	1	2	1	1	3							9	3	12
27	Labour & Social Affairs			1	2	5	19	39	16	21	36	21	7			167	51	218
28	Civil Aviation															na	na	na
Justice																		
29	o/w Office of Right				1	2	1	2								6		6
30	o/w Dispute Resolution			1		2	5	1								9	3	12
31	Narcotics Eradication			1	1	3										5	5	10
32	National Olympics					1	1	1	1							4	2	6
33	Geodesy (Cadis tar)															na	na	na
34	Central Statistics				1		3	1	2							7	3	10
35	Prosecutor Attorney		1	1	20	27	32	8	28							117	31	148
Total		2	5	31	92	234	431	469	372	196	162	23	7		3,954	5,978	6,167	12,145

Source: Herat Province Departments (Secondary Budget Units)

* Herat University. Includes 138 professors with no grades available.