

# **A Guide to Government in Afghanistan**

**Case Study:  
Badakhshan Province**

**March 2004**

## TABLE OF CONTENTS

<b>PREFACE.....</b>	<b>IV</b>
<b>ACKNOWLEDGEMENTS .....</b>	<b>IV</b>
<b>INTRODUCTION.....</b>	<b>1</b>
<b>FISCAL RELATIONSHIPS .....</b>	<b>2</b>
REVENUE COLLECTION .....	2
BUDGET PREPARATION .....	3
BUDGET EXECUTION .....	4
MUNICIPALITIES .....	6
<b>ADMINISTRATIVE RELATIONSHIPS.....</b>	<b>7</b>
ORGANIZATIONAL STRUCTURES .....	7
STAFFING ESTABLISHMENT .....	7
PAY AND GRADING.....	8
<b>EDUCATION SERVICE DELIVERY .....</b>	<b>9</b>
OVERVIEW.....	9
PROVINCIAL STRUCTURES AND RESPONSIBILITIES .....	10
PLANNING AND BUDGET PREPARATION .....	12
STAFFING AND SALARY PAYMENTS.....	12
MANAGEMENT AND STAFF DEVELOPMENT .....	14
RECRUITMENT .....	14
INFRASTRUCTURE AND NON-SALARY EXPENDITURES .....	15
THE CONSEQUENCE FOR SERVICE DELIVERY .....	16
<b>HEALTH SERVICE DELIVERY.....</b>	<b>16</b>
PROVINCIAL STRUCTURES AND RESPONSIBILITIES .....	16
PLANNING AND BUDGET PREPARATION .....	17
STAFFING AND SALARY PAYMENTS.....	18
MANAGEMENT AND STAFF DEVELOPMENT .....	19
RECRUITMENT .....	19
INFRASTRUCTURE AND NON-SALARY EXPENDITURES .....	19
ISSUES IN SERVICE DELIVERY.....	19
<b>ANNEX .....</b>	<b>20</b>
<b>Tables</b>	
TABLE 1: BADAKSHAN PROVINCE, REVENUES COLLECTED FOR 1381 .....	2
TABLE 2: BADAKSHAN PROVINCE, DISTRICT REVENUES FOR 1381 (AFS).....	3
TABLE 3: BADAKSHAN PROVINCE, 1382 1 <sup>ST</sup> QUARTER ORDINARY BUDGET ALLOTMENT BY DEPARTMENT, BY CATEGORY .....	4
TABLE 4: BADAKSHAN PROVINCE, TOTAL PROVINCIAL EXPENDITURE BY CATEGORY, 1381.....	6
TABLE 5: BADAKSHAN PROVINCE, MUNICIPALITY OF FAIZABAD .....	6
TABLE 6: BADAKSHAN PROVINCE, STAFFING STRUCTURE (TASHKEEL), 1381 .....	8
TABLE 7: BADAKSHAN PROVINCE, NUMBER OF STUDENTS BY GRADE.....	9

TABLE 8: BADAKHSHAN PROVINCE, NUMBER OF STUDENTS BY DISTRICT .....	9
TABLE 9: BADAKHSHAN PROVINCE, NUMBER OF SCHOOLS 1382 AND 1381.....	10
TABLE 10: FUNCTIONAL RESPONSIBILITIES IN THE BADAKHSHAN EDUCATION SECTOR .....	11
TABLE 11: BADAKHSHAN PROVINCE, NUMBER OF TEACHERS AND ADMINISTRATIVE EMPLOYEES IN EDUCATION .....	13
TABLE 12: BADAKHSHAN PROVINCE, NUMBER OF TEACHERS BY EDUCATION DEGREE .....	14
TABLE 13: NUMBER OF SCHOOLS IN BADAKHSHAN REQUIRING REBUILDING OR REPAIR .....	15
TABLE 14: BADAKHSHAN PROVINCE, PROVINCIAL EXPENDITURE BY DEPARTMENT .....	20
TABLE 15: BADAKHSHAN PROVINCE, PROVINCIAL EXPENDITURE BY DEPARTMENT, BY CATEGORY - ORDINARY BUDGET ALLOCATION 1381 .....	21
TABLE 16: BADAKHSHAN PROVINCE, PROVINCIAL EXPENDITURE BY DEPARTMENT, BY CATEGORY - ACTUAL EXPENDITURES FOR 1381 .....	23
TABLE 17: BADAKHSHAN PROVINCE, STAFF NUMBERS: COMPARISON OF DIFFERENT DATA SOURCES .....	25

## Figures

FIGURE 1: MAP OF BADAKHSHAN PROVINCE .....	1
FIGURE 2: THE DISTRICT EDUCATION OFFICE (DEO) .....	11

## 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 Badakhshan from April 14 to 19, 2003. In addition to the capital, Faizabad, the team visited the districts of Baharak, Shuhada, Jurm, Khash, Ishkeshim, and Zebak. The team members and their agencies were as follows:

Akbar, Mohammad	SCA
Bennett, Christina	AREU
Byrd, William	World Bank
Chatterjee, Meera	World Bank
Evans, Anne	AREU Consultant
Hager, Rob	USAID/BearingPoint
Osmani, Yasin	AREU Consultant
Safi, Naqibullah	UNICEF
Tokhi, Rafi	AREU
Wilder, Andrew	AREU

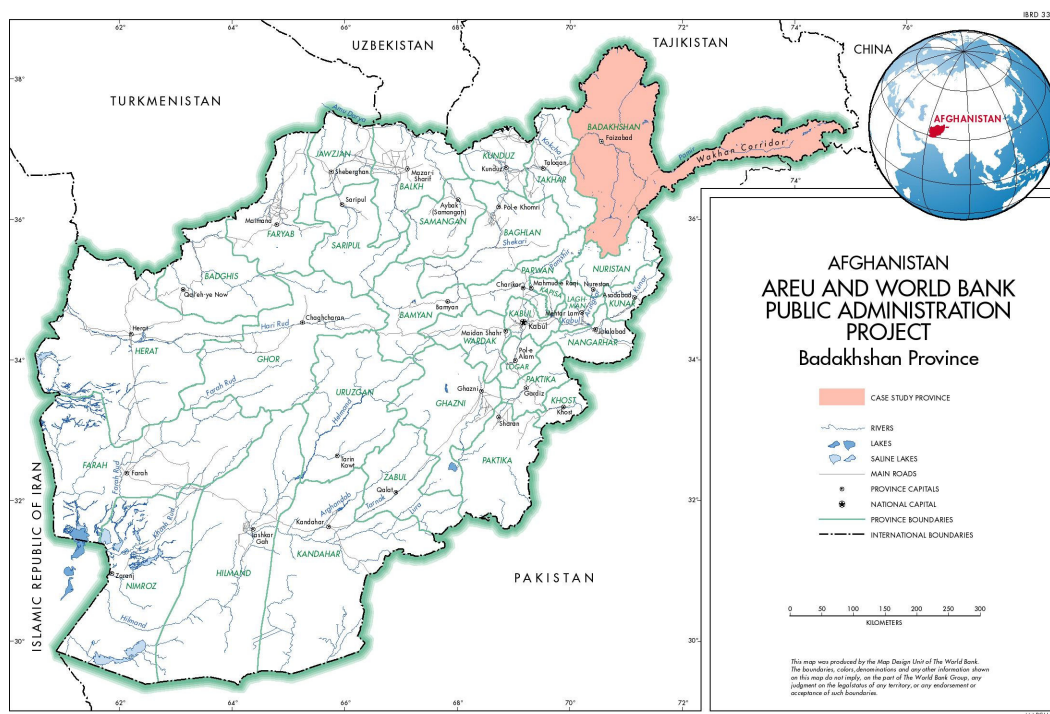
In addition, UNAMA and the Aga Khan Development Network (AKDN) provided generous logistical support to the mission.

## Badakhshan Province Case Study

### Introduction

Badakhshan Province is located in the northeast corner of Afghanistan, and shares a border with Pakistan in the south, Tajikistan in the north, and China at the far eastern end. It has a relatively cold climate, in many areas allowing only one crop per year. Many of its 27 districts are inaccessible by vehicle in the winter, and a few – Darwaz and Khahan for instance – have no road access to the provincial capital, Faizabad, at all. Most of the province is without electricity – relying primarily on firewood that is in increasingly scarce supply – and there is extremely limited telephone or radio communication outside the capital. The province has a population of about 1 million.

Figure 1: Map of Badakhshan Province



Until the early 1990s, Badakhshan was divided into 13 administrative districts plus the municipality of Faizabad. When Professor Rabbani was president, 14 new districts were created in his home province, reportedly based on population size as well as the time required to travel to the district center. Political considerations, such as the need to accommodate influential local commanders or different political factions, also played a part as some districts were created (for example, Zebak) that certainly did not meet the criteria on population size or distance to the district center. These 14 new districts have now been officially recognized.

Badakhshan's ethnic groups include Tajiks (majority), Uzbeks, Pushtoons, Hazaras, Qirgiz and Baluch. The province is the home base of Ostad Rabani, former President of Afghanistan and founder of Jamiat Islami Afghanistan. The province was never under Taliban control, and it used to be the only province fully controlled by the United Front. At the time of the mission, the Governor was Said Amin Tariq (Tajik) who is loyal to Jamiat Islami. The head of police is Hamid Danishi (Yajik/Uzbek), loyal to Hizb Islami. The chief commander of division 29 is Sarder Khan (Tajik), loyal to Shuair Nazar. In May 2003, President Hamid Karzai appointed a new governor in Badakhshan, Mohammad Amaan Hamimi, reassigned from Parwan province.

A consistent message during the mission was that disarmament of militias and armed groups is a crucial prerequisite for an effectively functioning administration. The only leader who did not mention this as a top priority was the Uluswal of Jurm district, where there had already been a forced disarmament of various fighting groups about seven months priority to the time of the mission. There are also examples of disarmament in some of the other districts.

Badakhshan has traditionally relied on forestry and animal husbandry, but both activities have been badly damaged. Poppy production is now widespread in Badakhshan. Poppy fields were clearly visible to the mission team. In 2002, a donor-funded project that paid farmers to destroy their poppy production has simply encouraged others to grow poppies. As a result, poppy production doubled in 2003. More seriously, there were reported to be an estimated 30 to 32 processing labs in the province at the time of the mission. Because heroin is so much easier to smuggle than opium, demand and prices have been going up.

Badakhshan boasts one of the highest rates of literacy in Afghanistan, as high as 85 per cent in the remote Sheghan district, and more than 50,000 girls are enrolled in school. Because the Taliban never controlled Badakhshan, the education system has remained largely intact. In fact, many families and teachers from other provinces took refuge in the province, which became an education hub, schooling many children, as especially girls, from neighboring areas.

## Fiscal Relationships

### Revenue Collection

Approximately 3.5 million afs were collected in revenues in Badakhshan in SY1381, through a combination of domestic taxes, licenses and various fees. A breakdown of taxes collected by category is shown in Table 1. It was reported to the mission that no revenues are sent to Kabul; instead, these revenues were used to fund some of the province's non-salary allotment. Monthly revenue reports are sent to Kabul.

#	Code	Name of Tax or Fee	Total Collections for 1381 (new Afs)	Per Cent of Total
1	1118	Market shops income tax	338,432	9.7%
2	1125	Immovable property tax	12,480	0.4%
3	1130	Movable property tax	730	0.0%
4	1135	Contract tax	1,108,966	31.7%
5	1140	Vehicle tax	18,701	0.5%
6	1155	Wheat grinding mills tax	194,035	5.5%
7	1160	Pasture tax	60,000	1.7%
8	1805	Collecting revenue arrears	59,870	1.7%
	<b>1000</b>	<b>Direct Taxes</b>	<b>1,793,214</b>	<b>51.2%</b>
9	2125	Stamps and printing	159,329	4.6%
10	2140	Snuff	120,393	3.4%
	<b>2000</b>	<b>Indirect Taxes</b>	<b>279,722</b>	<b>8.0%</b>
11	3105	Selling government land products	1,000	0.0%
12	3405	Communication fees	256,087	7.3%
13	3410	Radio, television & printing services	35,147	1.0%
14	3425	Transport commission	134,966	3.9%
15	3505	Government property auction	5,611	0.2%
16	3605	National ID cards	127,960	3.7%
17	3610	Passport visa tax	19,000	0.5%
18	3615	Government valued documents like selling national ID, passport	159,182	4.5%

	<b>3000</b>	<b>Revenue Government Properties</b>	<b>738,953</b>	<b>21.1%</b>
19	4105	Vehicle license	57,475	1.6%
20	4205	Court divisions fees	185,930	5.3%
21	4210	Office of rights decision fees	70,810	2.0%
22	4305	Fine on unpaid taxes	1,994	0.1%
23	4350	Fine on driving violations	61,249	1.7%
24	4395	Criminal fines	4,400	0.1%
<b>25</b>	<b>4000</b>	<b>Revenues from Licenses</b>	<b>381,858</b>	<b>10.9%</b>
	5405	Government property rents	12,000	0.3%
<b>26</b>	<b>5410</b>	<b>Selling government lands</b>	<b>2,000</b>	<b>0.1%</b>
	<b>5000</b>	<b>Government Property Rent</b>	<b>14,000</b>	<b>0.4%</b>
27	6305	Return extra payments	138,911	4.0%
	<b>6000</b>	<b>Arrears Collections</b>	<b>138,911</b>	<b>4.0%</b>
28	8105	Government employee pension	154,466	4.4%
	<b>8000</b>	<b>Pensions</b>	<b>154,466</b>	<b>4.4%</b>
		<b>TOTAL</b>	<b>3,501,124</b>	<b>100.0%</b>

Source: Badakhshan Mustoufiat

The province does not benefit from any customs revenues; there is a border crossing with Tajikistan at Ishkesim, but there is no trade through this border point. There is also a lapis mine in the province, but the government has never collected any of the revenues; they were either sent directly to the king, or more recently to the regional power base.

A small amount of revenues is collected in the districts, including taxes from the markets, a contract tax, courts fees and rights fees, and a tax on watermills. Some districts collect no revenues at all. Details are shown in Table 2.

District finance offices submit all revenues collected to the provincial account in Faizabad, and report once a month to the mustoufiat. (However, there was some indication that in some districts, unauthorized criminal fines and court fees were collected by the security department and kept in the district, but these amounts were never transferred to the finance office.)

### ***Budget Preparation***

Currently, the province has no involvement in the budget preparation process. Provincial departments are not asked for any input, but simply receive their allotments once the budget is finalized.

However, 20 years ago there used to be a budget process where a provincial Budget Board would review all departments' budget requests. The Board would analyze the budget, and the governor would also review it before being submitted to Kabul.

Even at the sub-district level budget requests were prepared during the Soviet period. During this period, the finance office would prepare a budget request for the sub-district as a whole, and submit this to the district, as well as a final accounting of the last year's expenditures. A similar process would occur at the district level. They later received an allotment, including both salary and non-salary expenditures.

#	District	Reported by Mustoufiat	Reported by the District
1	Drain	35,000	
2	Darwas	1,400	
3	Armo	121,579	
4	Wardoge	11,940	
5	Baharak	138,004	100,000
6	Jerm	43,753	44,000
7	Shuhada	31,505	
8	Shahribuzurg	17,550	
9	Shighnan	5,035	
10	Khwhahan	14,500	
11	Raghistan	23,000	
12	Yawan	17,250	
13	Kohistan	16,500	
14	Zebak	0	14,000
15	Ishkeshim	0	30,000
	<b>Total</b>	<b>477,016</b>	

Note: Districts not listed reported no revenues. Revenues reported by districts only provided for districts visited.

Source: Badakhshan Mustoufiat, districts of Baharak, Jerm, Khash, Ishkeshim, Zebak

Table 3 provides the first quarter allotment for Badakhshan for 1382, by department. However, it should be noted that the province does not compile this information itself.

#	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			
<b>000's Afs (new)</b>										
1	Courts	200,000	500	6,000	0	20,000	0	26,500	226,500	11.7%
2	Mustoufiat	988,000	91,000	20,000	40,000	50,000	12,000	213,000	1,201,000	17.7%
3	Defense	0	0	0	0	0	0	0	0	0.0%
4	Religious & Hajj	1,497,030	67,500	60,000	60,000	250,000	10,000	447,500	1,944,530	23.0%
5	Commerce	18,238	980	1,600	900	250	600	4,330	22,568	19.2%
6	Interior	5,674,300	37,500	6,464,300	311,900	214,200	60,300	7,088,200	12,762,500	55.5%
7	Education	36,673,800	251,800	367,500	353,000	120,000	0	1,092,300	37,766,100	2.9%
8	Higher Education	500,000	25,000	375,000	5,000	12,500	2,500	420,000	920,000	45.7%
9	Refugees	108,000	29,000	18,500	7,500	5,000	2,500	62,500	170,500	36.7%
10	Communications	433,374	2,250	30,750	1,250	0	0	34,250	467,624	7.3%
11	Information and Culture	346,250	10,750	23,750	39,250	50,000	5,000	128,750	475,000	27.1%
12	Public Health	4,970,640	309,224	2,492,320	178,293	140,403	0	3,120,240	8,090,880	38.6%
13	Women's Affairs	112,600	10,500	6,000	0	10,000	500	27,000	139,600	19.3%
14	Agriculture	1,571,469	3,125	37,750	11,475	19,750	50	72,150	1,643,619	4.4%
15	Irrigation & Water	228,693	15,000	37,500	3,750	10,000	0	66,250	294,943	22.5%
16	Public Works	72,000	1,250	2,000	1,000	800	500	5,550	77,550	7.2%
17	Rural Development	259,280	8,450	43,696	14,500	29,100	0	95,746	355,026	27.0%
18	Martyred & Disabled	170,800	10,000	10,000	2,500	11,250	0	33,750	204,550	16.5%
19	Transport	29,500	2,500	3,250	1,063	5,000	0	11,813	41,313	28.6%
20	Frontiers	120,398	2,100	162,687	1,000	10,000	0	175,787	296,185	59.4%
21	Labour & Social Affairs	317,750	19,750	36,750	500	5,000	4,000	66,000	383,750	17.2%
22	Civil Aviation	110,010	8,750	16,250	16,250	8,000	171	49,421	159,431	31.0%
23	Justice	800,439	4,200	210,000	0	26,250	0	240,450	1,040,889	23.1%
24	Narcotics Control	54,802	7,660	10,125	4,821	0	0	22,606	77,408	29.2%
25	National Olympics	22,612	5,250	6,125	0	0	0	11,375	33,987	33.5%
26	Geodesy & Cartography	93,990	5,316	25,917	0	5,000	0	36,233	130,223	27.8%
27	Central Statistics	18,750	7,500	2,500	1,250	10,000	125	21,375	40,125	53.3%
28	Prosecutor/Attorney General	534,992	10,500	34,250	5,150	14,500	na	64,400	599,392	10.7%
	<b>Total</b>	<b>55,927,717</b>	<b>947,355</b>	<b>10,504,520</b>	<b>1,060,352</b>	<b>1,027,003</b>	<b>98,246</b>	<b>13,637,476</b>	<b>69,565,193</b>	<b>19.6%</b>
	<i>Percent of Total</i>	<i>80.4%</i>	<i>1.4%</i>	<i>15.1%</i>	<i>1.5%</i>	<i>1.5%</i>	<i>0.1%</i>	<i>19.6%</i>	<i>100.0%</i>	

Source: Ministry of Finance (AFMIS)

### ***Budget Execution***

In previous times, cash was provided to the provinces and districts along with the allocation, and therefore in advance of actual expenditures. (Districts were also authorized to use their revenues.) This practice no longer happens. Now, once the province and districts have received their quarterly allotment (authorization only – no cash) for salary they must submit their payroll to the mustoufiat, who in turn must submit it to Kabul. Once Kabul has approved the payroll request, the cash is forwarded.



This process has caused significant delays in payment. At the time of the mission, staff had not been paid in 5 months, and for some districts that are not accessible in the winter, the delays are even worse.

Transportation is a big part of the problem. From Faizabad, it takes 7 days to travel to Kabul, and 7 days back again. When the Mustoufiat goes, sometimes he has had to stay in Kabul up to one month, in order to repeatedly check with the treasury department and the Central Bank and to insist on accelerating the procedure. Other wise it may take longer to get the cash to the province. For districts, the transportation problem is even worse. In one example, it takes 15 days one way to reach Faizabad by foot, and there is no contact at all during the winter in some cases.

According to the Mustoufie, the general process for preparing the payroll is that each district department prepares a list of employees and attendance and gets the signature of the Uluswal. Then, each district department goes to Faizabad to their respective department, who prepares the M41 form. This form then goes to the Mustoufiat. (However, based on interviews with district finance offices, this practice varied considerably.) Shortly before the mission took place, the Mustoufie sent a letter to all districts telling them how the payroll process should work, in that the M41 forms should be prepared in the district, as soon as the district has a competent finance person who can do the job.

When asked whether Kabul ever does changes to the payroll, the Mustoufie reported that Kabul never makes any changes.

In many districts a number of departments send a representative to collect the payroll, usually 5-6 people in total go. In other cases, the people select the treasurer. He must put up a bail; if he does not have much property, the government takes a lean against his property. The rule is that the amount of the bail is 12 times his salary, but in practice the district head determines the amount. Roughly 3 per cent of salaries is paid by employees to the people who collect the payroll, to cover transportation costs. They will calculate the travel costs and base the exact deduction on this.

Darwaz district has the most difficult time getting their cash payments. To notify them that the cash is there, the Mustoufie has to notify the Afghan embassy in Tajikistan, who sends someone to Darwaz with the message. Then, most likely, the persons who will collect the cash will have to cross over to Tajikistan, travel to the border point at Ishkeshim, and then travel down to Faizabad.

Non-salary expenditures are another big problem for the province. The province did not receive any cash in respect of non-salary expenditures until the end of the year. It used the revenues it had collected to pay for some purchases, but in many cases the mustoufie simply issued checks to merchants as a form of a 'promise to pay' once they had received the cash from Kabul.

The Mustoufie approves all purchases. Most of the health purchases are done on a contract basis; in these cases, the administrative council or shura, and the governor approve these contracts.

Districts received no non-salary allocation and no cash. In many cases this means that small expenditures must be paid out of personal funds, or they go without. In some cases staff were unable to work. For example, the MRRD office in Jurm had done a survey of projects to be done, but now have nothing to do as they have no equipment.

There is an audit department in the Mustoufiat. The department carries out a pre-audit function on payroll and on all procurement. None of the line departments have a pre-audit function; it is all done in the Mustoufiat.

Table 4 provides details of provincial expenditures for 1381, comparing allocation or budget to actual expenditures.

#	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	35,129,420	79.1%	135,549,409	93.4%	385.9%
2	2000	Services	739,342	1.7%	272,502	0.2%	36.9%
3	3000	Tools and Materials	4,867,903	11.0%	4,906,646	3.4%	100.8%
4	4000	Maintenance and Repairs	1,129,518	2.5%	851,149	0.6%	75.4%
5	5000	Land Structural Equipment	2,118,780	4.8%	1,673,480	1.2%	79.0%
6	7000	Subsidies, Grants, Contributions & Pensions	407,135	0.9%	299,882	0.2%	73.7%
		<b>Subtotal, non-salary expenditures, excl. Reconstruction</b>	<b>9,262,678</b>	<b>20.9%</b>	<b>8,003,659</b>	<b>5.5%</b>	<b>86.4%</b>
		Reconstruction			1,587,034		
		<b>Subtotal, non-salary expenditures</b>	<b>9,262,678</b>	<b>20.9%</b>	<b>9,590,693</b>	<b>6.6%</b>	<b>103.5%</b>
		<b>Total</b>	<b>44,392,098</b>	<b>100.0%</b>	<b>145,140,102</b>	<b>100.0%</b>	<b>327.0%</b>

Source: Badakhshan Mustoufiat, Accounting and Disbursements depts.

### **Municipalities**

Faizabad is the capital of Badakhshan. The municipality raises revenues from market place rents and other sources (see Table 5). It uses these revenues to fund expenditures – they do not receive any other financial support.

The municipality prepares a financial plan or budget plan, based on the last year's actuals. However, at the time of the mission the mayor was very concerned about the city's ability to fund increase salaries that had occurred with the introduction of the food allowance. (Unlike the districts and provinces where Kabul pays all salaries, the municipalities must pay for all increases out of their own revenues.) Staff were working on the budget for 1382, and were planning to take it to the ministry of Interior for approval; however, before that, they were required to get the governor's signature. In preparing the budget, they would have to reduce staff and other expenditures to keep it within the revenue forecast.

<b>Revenues and Expenditures for 1381 (new afs)</b>	
<b>Revenues</b>	
Market Shops Rent	536,000
Residency Tax	20,000
Fine on late payment	1,000
Business License	1,000
Sold Land and Houses	51,000
<b>Total</b>	<b>609,000</b>
<b>Expenditures</b>	
Employee Salary	330,000
Official Guests	85,000
Road Repair	87,000
President's Reception	50,000
<b>Total</b>	<b>552,000</b>
<b>Surplus/(Deficit)</b>	<b>57,000</b>

Source: Municipality of Faizabad

The municipality has a tashkeel of 40, but only 27 positions are filled. In addition to salaries, they have other expenditures, such as road repairs. They also fund a guesthouse. The municipality does a pre-audit of all expenditures, but the governor must approval all expenditures, no exceptions.

Rural or district municipalities have no relationship with the Faizabad municipality. They submit their budget plan to the Ministry of Interior (after getting the other approvals), but it does not go through Faizabad municipality. The following brief descriptions for the municipalities in Baharak and Jurm illustrate the varied nature of municipalities.

Baharak municipality only became 'official' at the end of 1381, when they received approval from Kabul. Until then, the municipality was operating unofficially; all revenues were paid, but controlled by the commanders. Now the commanders have no influence, but the head of the district does take some revenues for his own purposes. The budget for 1381 was funded from revenues of 250,000 afs collected from the market. This was spent on salaries (140,000 afs) and development projects (110,000 afs) such as constructing washrooms, and a gate into the city. Also, it contributed some firewood to the health department as well as stones for construction. The ministry of Interior approves the expenditure budget, but to make specific purchases, they must get the approval of the Uluswal.

In Jurm, the mayor is the only employee. Revenues come from the market; the mayor has negotiated a contract with two persons who have been given the right to collect all taxes from the market. For this right, they pay a flat fee of 700,000 afs (combined) to the municipality, and they keep whatever revenues they collect. The rate charged to the market sellers is usually 1 percent of goods sold, but the rates are prescribed by regulation of the ministry of interior. Of the 700,000 afs, 525,000 had been collected at the time of the mission, and 175,000 was still outstanding (for 1381). Of the 525,000, 275,000 had been spent and 250,000 had been deposited in Jurm's bank account in Faizabad. Expenditures paid for the military (disarmament), furniture for the police, bridges and road repair, and the salary of the mayor. When asked who approves his budget, the mayor reported that the law says that 45 percent the budget is supposed to be recurrent and at the municipality's discretion, and 55 percent is for the development budget and requires the approval of the governor. The mayor had prepared a financial plan for 1382, which included the construction of a building, road & bridges etc, and had submitted this budget to the governor.

## **Administrative Relationships**

### ***Organizational structures***

At the time of the mission, there were 38 departments in Badakhshan reporting through 29 ministries. These departments are listed in Table 14 in the Annex. The number of departments represented in the districts that the mission visited ranged from 18 (including the municipality) in Baharak to nine in Khash. In total there are 27 districts, the smallest being Zebak with 10,000 – 12,000 population.

### ***Staffing establishment***

No one official at the provincial or district level has responsibility for maintaining information concerning the staffing levels for all government departments either at the provincial level or in all the districts of the province. However, based on the tashkeel information obtained from each provincial department, details on staffing in the province are provided in Table 6. The one major area of discrepancy between the 1381 tashkeel and data collected from other sources, including the ministry itself during the mission, is for education. The most likely explanation for this is that, as in other provinces, teachers were hired during 1381 to meet demand, without regard to the tashkeel. Although it appears that a significantly higher number of teachers have been approved for 1382, at the time of the mission these teachers were not 'approved' and therefore not included in the formal tashkeel data.

The tashkeels for the districts are prepared by the provincial departments on the basis of directives from the Kabul Ministries.

#	Department	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	27	104	64	9	73	141	36	177	55%	75%	59%
2	o/w Juvenile house	9	3	12	3	1	4	12	4	16	75%	75%	75%
	Finance												
3	o/w Mustoufiat	28	119	147	10	3	13	38	122	160	74%	98%	92%
4	o/w district finance offices	42	30	72	12	24	36	54	54	108	78%	56%	67%
5	Religious Affairs & Hajj	24	257	281	0	0	0	24	257	281	100%	100%	100%
6	Commerce	4	6	10	2	0	2	6	6	12	67%	100%	83%
	Interior												
7	o/w Governor's Office	35	23	58	8	5	13	43	28	71	81%	82%	82%
8	o/w Uluswali (District)	27	64	91	71	62	133	98	126	224	28%	51%	41%
9	Education	197	1,039	1,236	0	0	0	197	1,039	1,236	100%	100%	100%
	Higher Education												
10	o/w core prov. dept.	15	15	30	29	6	35	44	21	65	34%	71%	46%
11	o/w Institute of Pedagogy	15	7	22	8	15	23	23	22	45	65%	32%	49%
12	Refugees Return	7	7	14	3	1	4	10	8	18	70%	88%	78%
13	Planning	4	5	9	2	0	2	6	5	11	67%	100%	82%
14	Communications	24	37	61	11	14	25	35	51	86	69%	73%	71%
15	Information & Culture	41	26	67	5	2	7	46	28	74	89%	93%	91%
	Public Health												
16	o/w core prov. dept.	482	0	482	492	0	492	974	0	974	49%		49%
17	o/w Department of Malaria	15	9	24	0	0	0	15	9	24	100%	100%	100%
18	Women's Affairs	9	16	25	0	0	0	9	16	25	100%	100%	100%
19	Agriculture	74	82	156	98	69	167	172	151	323	43%	54%	48%
20	Irrigation and Water Resources	10	7	17	0	0	0	10	7	17	100%	100%	100%
22	Public Works	5	15	20	1	0	1	6	15	21	83%	100%	95%
23	Rural Development	38	47	85	34	12	46	72	59	131	53%	80%	65%
24	Martyred & Disabled	22	9	31	1	1	2	23	10	33	96%	90%	94%
25	Transport	4	1	5	0	0	0	4	1	5	100%	100%	100%
26	Frontiers	4	3	7	1	2	3	5	5	10	80%	60%	70%
27	Labor and Social Affairs	33	37	70	0	0	0	33	37	70	100%	100%	100%
28	Civil Aviation	4	1	5	0	0	0	4	1	5	100%	100%	100%
29	Justice (Office of Rights)	26	13	39	32	18	50	58	31	89	45%	42%	44%
30	Narcotics Control	3	4	7	2	1	3	5	5	10	60%	80%	70%
31	National Olympics Committee	3	1	4	0	0	0	3	1	4	100%	100%	100%
32	Geodesy & Cartography	9	2	11	0	1	1	9	3	12	100%	67%	92%
33	Office of the Attorney General	123	30	153	110	12	122	233	42	275	53%	71%	56%
	<b>Total</b>	<b>1,413</b>	<b>1,942</b>	<b>3,355</b>	<b>999</b>	<b>258</b>	<b>1,257</b>	<b>2,412</b>	<b>2,200</b>	<b>4,612</b>	<b>59%</b>	<b>88%</b>	<b>73%</b>

Source: Badakhshan Province

### ***Pay and grading***

The two major pay issues in Badakhshan are the delays in receiving pay (discussed above) and the very low rate of pay. During the mission, the deputy governor noted that his personal grade was 7 as he had only joined the government recently, but was paid at the level of his deputy governor position. Even still the pay difference between grades is very small.

Because salaries are so low many staff are forced to take bribes. For example, if there is a dispute over land, the person who can pay the bribe will win the dispute.

The formal appointment system where appointments are made in Kabul is not always followed. One example was given where the head of the Agriculture department was an illiterate mullah. When Kabul appointed a qualified person, the governor refused to accept the appointment. There have also been attempts in the province to transfer all the Uluswals. However, it was reported to the mission that only 10 were successfully transferred.

## Education Service Delivery

### Overview

According to government figures, 143,379 children attend school in Badakhshan at the start of the 1382 school year, including 87,133 boys and 56,246 girls (see Table 8). This data was collected by the PEO in a province-wide school registration exercise conducted by the government ahead of the school year 1382 (2003-2004). While neither gross enrolment rates (the percentage of school-age children in school) or attendance rates were not available, all districts insisted that participation was high, largely due to the popularity of WFP's Food For Education (FFE) program, which hands out food to students with a 70 percent or better attendance rate in school and is expected to be extended to most schools in the province this year.

#	District <sup>1</sup>	Boys	Girls	Total
1	Faizabad City <sup>2</sup>	8,058	8,514	<b>16,572</b>
2	Khwhahan	2263	773	<b>3,036</b>
3	Nasi	2381	636	<b>3,017</b>
4	Maimi	2841	1324	<b>4,165</b>
5	Shaqi	1641	613	<b>2,254</b>
6	Koofob	988	165	<b>1,153</b>
7	Ragh	4836	474	<b>5,310</b>
8	Shahr-e-Buzurg	2454	1424	<b>3,878</b>
9	Yaftar-e-Payan	3888	2379	<b>6,267</b>
10	Yaftar-e-Ulia	3,346	2,415	<b>5,761</b>
11	Tishkan	2,096	964	<b>3,060</b>
12	Shegnan	4,447	3,303	<b>7,750</b>
13	Ishkeshim	1,926	1,143	<b>3,069</b>
14	Zebak	787	611	<b>1,398</b>
15	Wakhan	1,354	604	<b>1,958</b>
16	Kiran Mingian	521	318	<b>839</b>
17	Khash	1,708	1,923	<b>3,631</b>
18	Daraim	3,026	1,699	<b>4,725</b>
19	Argo	7,384	5,771	<b>13,155</b>
20	Jurm	7,083	5,262	<b>12,345</b>
21	Yangan	1,731	582	<b>2,313</b>
22	Keshem	10,577	5,622	<b>16,199</b>
23	Baharak	5,575	5,641	<b>11,216</b>
24	Warduj	2,350	1,000	<b>3,350</b>
25	Shuhada	3,872	3,086	<b>6,958</b>
	<b>TOTAL</b>	<b>87,133</b>	<b>56,246</b>	<b>143,379</b>

Source: Provincial Education Office

1/ The problem of statistics in Badakhshan stems partly from the fact that there is no universally recognized number of districts in the province. The number of districts listed here (25) represents neither the 27 districts recognized by the governor and Ministry of Interior, nor the 20 recognized by UNICEF nor the 13 districts recognized by NGOs such as the Aga Khan Development Network recognize.

2/ This study found that Faizabad has a status as a municipality, but not as a district. The provincial educational department oversees education in Faizabad municipality.

Grade	Gender	1381	1382
1	Boys	19,415	18,452
	Girls	13,280	14,226
2	Boys	14,111	19,415
	Girls	10,226	13,280
3	Boys	11,034	14,111
	Girls	6,351	10,226
4	Boys	7,715	11,034
	Girls	3,691	6,351
5	Boys	5,734	7,715
	Girls	2,428	3,691
6	Boys	4,931	5,734
	Girls	1,845	2,428
<b>Primary School</b>	<b>Boys</b>	<b>62,940</b>	<b>76,461</b>
	<b>Girls</b>	<b>37,821</b>	<b>50,202</b>
7	Boys	4,015	4,931
	Girls	1,661	1,845
8	Boys	3,913	4,015
	Girls	1,369	1,661
9	Boys	2,119	3,913
	Girls	889	1,369
<b>Secondary School</b>	<b>Boys</b>	<b>10,047</b>	<b>12,859</b>
	<b>Girls</b>	<b>3,919</b>	<b>4,875</b>
10	Boys	1,278	2,119
	Girls	628	889
11	Boys	1,156	1,278
	Girls	533	628
12	Boys	1,358	1,156
	Girls	357	533
<b>High School</b>	<b>Boys</b>	<b>3,792</b>	<b>4,553</b>
	<b>Girls</b>	<b>1,518</b>	<b>2,050</b>
<b>TOTAL</b>	<b>Boys</b>	<b>76,779</b>	<b>93,873</b>
	<b>Girls</b>	<b>43,258</b>	<b>57,127</b>
<b>TOTAL</b>	<b>B&amp;G</b>	<b>120,037</b>	<b>151,000</b>

Source: Provincial Education Office

As elsewhere in Afghanistan, students in Badakhshan are clustered in the lower grades. For example, in Badakhshan, there are 18,452 boys and 14,226 girls registered in grade 1, while there are only 1,156 boys and 533 girls registered in grade 12 (see Table 7; note that the totals from these two tables do not match, probably reflecting slightly different time periods and data collection methods). While in Faryab, Herat and Wardak this clumping of students illustrated the fact that many students' education had been disrupted by war and migration, such patterns in Badakhshan probably reflect the abnormally high enrolment rates the past two years as a result of the FFE. Though the mission witnessed several over-age children in school, this was exceptional and not nearly as common as was reported in other districts.

According to the PEO, there are 340 schools operating in the province, including 60 high schools (49 boys' schools and 11 girls' schools), 77 middle schools (60 boys' schools and 17 girls' schools) and 203 primary schools (168 boys' schools and 35 girls' schools). (See Table 9 for details.) DEOs described many of these schools as being unofficially "co-educational." In some areas this meant schooling girls and boys in adjoining buildings, while in other areas this meant operating in two single-sex shifts to make up for a lack of classroom space. In Ishkeshim, however, the DEO described mixed classes at the high school level – something that doesn't even happen in Kabul.

Year	Primary Schools			Secondary Schools			High Schools			Total Schools	# of Students per School
	Boys	Girls	Total	Boys	Girls	Total	Boys	Girls	Total		
1381	168	21	189	60	17	77	49	11	60	326	
1382	168	35	203	60	17	77	49	11	60	340	422

Source: Provincial Education Office, Badakhshan, April 2003

Badakhshan also houses two higher education institutions, one two-year teacher-training college in Shegnan district, which opened in 1998, and a four-year pedagogical institute in Faizabad, which has been open for 40 years. Students attending these institutes study a core curriculum of literature, chemistry and physics, biology, Arabic, English, geography and social sciences. Although in the past these institutions were responsible for a high caliber of teachers, resources are now scarce and enrolment is down. For example, the institute in Faizabad currently has only 86 students (8 male), while last year's enrolment topped 215.

According to provincial government statistics, there are 4672 teachers (3,214 male and 1,431 female) in Badakhshan for school year 1382 (see Table 11 below). The student-teacher ratio varies widely from district to district – from 11 students per teacher in Shegnan to 44 in Daraim – and gender balance among teaching staff appears to have little to do with demand. For example, in Faizabad, there are more than three times as many female teachers than male teachers, despite the fact that the student population is close to 50-50, while Daraim district has no female teachers, though the district has a recorded female student population of 1,699.

### ***Provincial Structures and Responsibilities***

The education system in Badakhshan is highly centralized. All policy-setting, financial, strategic and infrastructure planning, curriculum development and most recruitment decisions are reserved for the Ministry of Education in Kabul. Though some officials and educators expressed varying levels of frustration over lack of control, there is a general presumption that the sector should be driven by the central government. Table 10 lays out the split in responsibilities among the different parts of the education system.

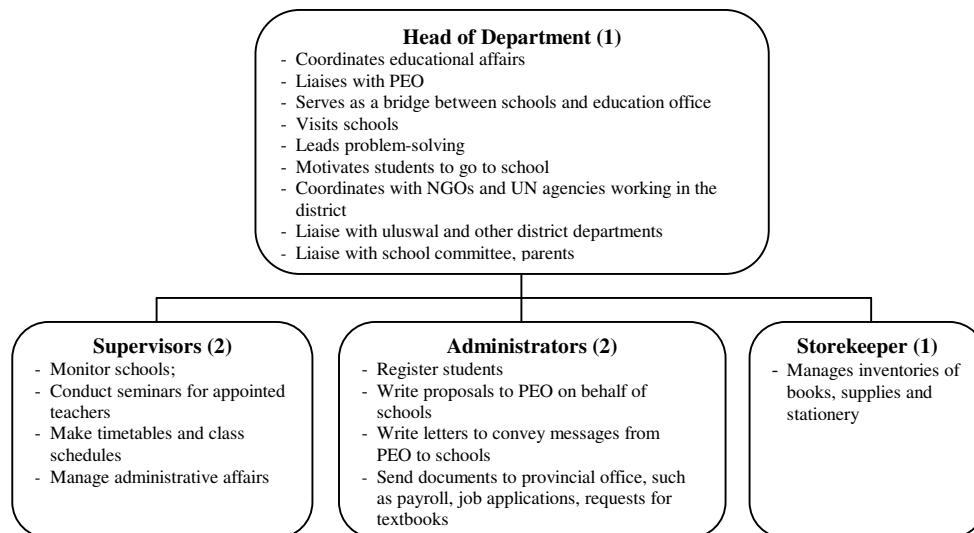
**Table 10: Functional Responsibilities in the Badakhshan Education Sector**

Ministry Of Education	Provincial Education Office	District Education Office	School/Community	UN / NGO
<ul style="list-style-type: none"> <li>• Oversight of all provinces</li> <li>• Provide all materials to schools according to need (buildings, books, services, furniture, office supplies, advice, and promoting the system)</li> <li>• All policy-setting and having a vision for Afghanistan.</li> <li>• All decision-making</li> <li>• Building a cadre of professional teachers.</li> </ul>	<ul style="list-style-type: none"> <li>• Oversight of all districts</li> <li>• Reports to the Ministry of Education or to the governor depending on the issue.</li> <li>• Solve problems existing in schools and in the education system</li> <li>• Liaison with the Ministry of Education especially on issues they are unable to solve at a provincial level</li> <li>• Prepare and distribute supplies, furniture, textbooks</li> <li>• Liaison with UN and NGOs and inform them of the problems faced in the province.</li> <li>• Organizing the appointment of teachers and staff and advise them.</li> </ul>	<ul style="list-style-type: none"> <li>• Oversight of schools in district</li> <li>• Follow the rules and regulations of the province and of the ministry of education.</li> <li>• Reports to the provincial education department</li> </ul>	<ul style="list-style-type: none"> <li>• Student/Teacher oversight</li> <li>• Providing land and labour</li> <li>• Supporting teachers</li> <li>• School building rehabilitation and maintenance</li> <li>• Dispute resolution and problem-solving at a school level.</li> </ul>	<ul style="list-style-type: none"> <li>• Funding</li> <li>• Distribution of textbooks and school supplies</li> <li>• School construction and furniture</li> <li>• Teacher training</li> </ul>

The government education structure is overseen by the Ministry of Education in Kabul, which is responsible for setting education policy, developing a national curriculum, planning and budgeting, allotting staff positions and approving teacher recruitment, paying salaries and providing supplies and textbooks to all schools. The MoE also manages a collection of provincial education offices (PEOs) based in each of the provincial capitals.

The provincial education office is led by a director of education, whose appointment is approved by the Minister of Education in Kabul. The director is flanked by three deputies of academic affairs, administration and professional services, who in turn supervise department managers who oversee supervisors, employment, planning and literacy departments.

**Figure 2: The District Education Office (DEO)**



The PEO oversees the district education offices (DEOs). Most DEOs visited in Badakhshan reported an office structure roughly following the one in Figure 2 above, consisting of between five to seven people. Many of the DEO staff are former teachers or had been part of local government.

DEOs view themselves as the primary executors of all government policies and decisions and as the primary liaison between government and school. Most districts reported having a good relationship with the provincial office and said that they get approval for all decisions from the PEO office. However, none reported having regular contact with the PEO with the exception of payroll: few DEOs could produce any reports sent to the PEO, apart from attendance sheets for salary payments. And when asked about a new government policy to recall all textbooks, no district had heard the news, “Such decisions usually take about six months to reach us,” said a school administrator in Zebak.

DEOs are independent from district uluswals, but most district education directors interviewed said that they work closely with uluswals and other government sectors through regular district meetings. All cited particularly good relationships with the district health departments, which were said to offer free and immediate treatment for students and teachers on demand.

### ***Planning and Budget Preparation***

Neither the PEO nor the DEOs in Badakhshan have influence or oversight over budgets, spending priorities or allocations. All non-salary expenses in Badakhshan are provided in-kind, distributed by NGOs and UNICEF. There is only limited money for travel allowances, which is used to send staff to pick up teacher salaries. This has limited PEO and DEO activities, such as school monitoring. Schools and districts did describe a process whereby they make recommendations to the PEO on their planning expectations for each school year. This information is then communicated by the PEO to Kabul.

This lack of financial control is a source of contention at the MoE and a source of frustration among the PEO and DEOs visited – no one up and down the education system has any idea how much was spent last year or on what. Despite such frustration, none of the district officials was eager to take on financial responsibility for their areas in the near future. They admitted that most of their staff who had managed budgets had died or retired and new staff felt ill-equipped to do so themselves.

### ***Staffing and Salary Payments***

At the time of the mission, there were 5,706 staff in the education department, including 4,672 teachers. While this number of teachers appears to exceed the tashkeel for 1381 (see Table 6), it is assumed that in Badakhshan, as with other provinces, the 1381 tashkeel for teachers was not adequate, and with the extensive hiring to meet demand, the tashkeel for 1382 will be revised up. Although the 1382 tashkeel was not available to the mission, other data are consistent with this assumption (see Table 17 in the Annex).



#	District <sup>1</sup>	Teachers			Karmand			Agir			Total staff		
		M	F	Total	M	F	Total	M	F	Total	M	F	Total
1	Faizabad <sup>2</sup>	136	629	765	11	5	16	50	17	67	197	651	848
2	Khwahan	67	6	73	6	0	6	24	0	24	97	6	103
3	Nasi	98	8	106	4	0	4	21	0	21	123	8	131
4	Maimi	102	26	128	3	0	3	28	0	28	133	26	159
5	Shaqi	56	0	56	2	0	2	18	0	18	76	0	76
6	Koofob	36	0	36	3	0	3	14	0	14	53	0	53
7	Ragh	139	0	139	4	0	4	50	0	50	193	0	193
8	Shahr-e-Buzurg	85	5	90	4	0	4	28	0	28	117	5	122
9	Yaftar-e-Payan	196	5	201	2	0	2	54	0	54	252	5	257
10	Yaftar-e-Ulia	115	22	137	3	0	3	52	0	52	170	22	192
11	Tishkan	75	5	80	2	0	2	24	0	24	101	5	106
12	Shegnan	411	155	566	24	4	28	62	0	62	497	159	656
13	Ishkeshim	111	44	155	10	0	10	36	0	36	157	44	201
14	Zebak	58	4	62	N/A <sup>3</sup>	N/A	N/A	N/A	N/A	N/A	58	4	62
15	Wakhan	117	2	119	12	0	12	43	0	43	172	2	174
16	Kiran Mingian	16	0	16	0	0	0	7	0	7	23	0	23
17	Khash	78	16	94	1	0	1	23	0	23	102	16	118
18	Daraim	107	0	107	1	0	1	27	0	27	135	0	135
19	Argo	248	63	311	7	0	7	74	2	76	329	65	394
20	Jurm	169	139	308	2	2	4	58	0	58	229	141	370
21	Yangan	83	0	83	0	0	0	22	0	22	105	0	105
22	Keshem	322	88	410	11	0	11	80	0	80	413	88	501
23	Baharak	124	193	317	4	1	5	26	4	30	154	198	352
24	Warduj	79	9	88	1	0	1	16	1	17	96	10	106
25	Shuhada	213	12	225	6	0	6	38	0	38	257	12	269
	<b>TOTAL</b>	<b>3,241</b>	<b>1,431</b>	<b>4,672</b>	<b>123</b>	<b>12</b>	<b>135</b>	<b>875</b>	<b>24</b>	<b>899</b>	<b>4,239</b>	<b>1,467</b>	<b>5,706</b>

Source: Provincial Education Office, Badakhshan, April 2003 (M=male, F=female)

1/, 2/ See notes to Table 8.

3/ Though Zebak is a recognized district in Badakhshan, it shares a district education office with Ishkeshim.

The process for paying salaries is centralized and bureaucratic. Each month every school prepares an attendance sheet and gives it to the DEO for approval. The DEO then submits the payroll to the provincial head of education in Faizabad. According to the PEO in Faizabad, the district offices fill out actual payroll slips for primary schools, but submit attendance sheets for secondary schools and high schools. The finance office of the PEO then completes the payroll. Payment requests are then sent to the Mustoufiat, which request funds from the Ministry of Finance in Kabul. Salary payments are made directly by the Ministry of Finance and do not go through the MoE. Once the money comes in, the Mustoufiat issues each DEO a check, which they cash at the central bank branch in Faizabad. District representatives are sent to Faizabad, often two to three times during a four-month period, to check to see if the money has arrived. Once the money arrives, DEO administrators distribute staff salaries, while the school principals distribute teacher salaries.

Teachers and staff did not appear to be getting salary “top-ups,” as is the case in other sectors. However, to supplement their income, some teachers teach out-of-school courses in subjects that require specialized knowledge or training or that are not offered as part of the standard curriculum. In Baharak, these include, math, English, physics, chemistry and are taught after school or during the winter months when school is not in session. Teachers are paid 50 afs per student/class for these lessons.

### ***Management and Staff Development***

The largest problem facing the education sector in Badakhshan is the lack of skilled teachers. According to the PEO, only 10 percent of teachers in Badakhshan — UNICEF puts this number at 18 percent — are professionally trained. Most have little more than a high school education, with vast gaps in knowledge and limited teaching skills; many are even pulled out of high school to fill teaching gaps. (See Table 12 for a breakdown of teachers by level of education, provided by UNICEF.) Although there is job security in teaching, there is little possibility for mobility or career development for either teaching or administrative staff, which makes employment in the education sector, particularly for men, jobs of last resort.

	<b>Male</b>	<b>Female</b>	<b>Total</b>
Master's degree	2	2	4
Bachelor's degree	43	29	72
Teachers' College	418	362	780
Grade 12	1,838	885	2,723
Less than grade 12	929	111	1,040
<b>Total</b>	<b>3,230</b>	<b>1,389</b>	<b>4,619</b>

Source: UNICEF

UNICEF and NGOs have been able to help improve the quality of teaching by providing in-service, one-week teacher training courses to fill in gaps in subject knowledge and provide them with quick tips on teaching methodologies. Unlike the other districts visited for this study, anywhere from 40 to 80 percent of teachers receive in-service training to improve substantive knowledge and to learn new teaching methodologies. While educators have seen a general improvement in the performance of teachers and students as a result, they complain that one week of quick teaching tips is no substitute for professional, pre-service training.

Some local people are taking the issue of teacher quality into their own hands. The school education committee in Baharak decided that although the district lacked six teachers, they would wait to fill the positions until professional teachers had been found. In Ishkeshim, the parent-teacher committee devised a certification examination that they administered to all high school graduates who wanted to become teachers, but had no formal training.

Another key issue for teachers in Badakhshan is career development. There is no financial benefit from promotion in this system. Movement from one step to another is determined by years of service — typically, a teacher moves up a step every three years — and not merit. Though most teachers work single four-hour shifts, outside work and family obligations would prevent most teachers from working a double shift even if it meant earning more money. Moreover, the most qualified teachers have neither the means nor the desire to go out to remote areas where they are needed most. Teachers who have been trained don't want to go to outlying areas and those who might go don't have the funds to move their families to move.

In addition, there is no training for administrative staff in the education sector, but the DEO in Baharak expressed an interest in management training and training in procedures and systems, particularly finance.

### ***Recruitment***

The responsibility for the recruitment, deployment and redeployment of teachers and administrative staff is split between Kabul and the province. The MoE sets the criteria for teacher and staff recruitment and approves positions for grades 5 to 1, while the provincial governor approves teaching positions from grades 10 to 6.

The number and location of open slots is identified by the schools together with the district office, schools and sometimes parents through local-level communities. The district offices then request the number of teachers needed and recommend certain candidates for jobs. They send the list to the PEO for approval, which then passes the approved candidates onto the governor or to Kabul as appropriate. A teacher will

be approved according to his/her qualifications and assigned to schools based on the number of sections. There does not seem to be any limit on the number teachers as districts had never been refused teaching posts outright, although they complained that it often took several months to complete a new hire. Districts plug staffing gaps by hiring contract staff, or *agirs*, something that can be done at the district level. *Agirs* are paid less than full-time teachers and are given nine month contracts that can be broken once a karmand teacher becomes available. This is also the procedure for re-deployment of teachers, though this is uncommon and often done through unofficial channels.

Educators in the district visited reported no firings. However, several teachers had been punished for improper conduct or poor performance in the form of pay deductions (subtracting days worked on their attendance sheets) or by recommending that they be shifted to other schools.

### ***Infrastructure and Non-Salary Expenditures***

Teaching and learning is crippled by a lack of infrastructure and supplies. The learning environment in Badakhshan is basic and overcrowding is common. Students grossly outnumber available classrooms, many school buildings need repair, and desks and chairs are either shabby or scarce. Poor planning combined with logistical delays means that many students and teachers lack textbooks and school supplies. Provincial and district education offices also lack furniture, paper and office supplies.

Educators across the province complained of a crippling lack of classroom space. According to UNICEF 47 percent of classes in Afghanistan are conducted in dedicated classrooms; most classes are taught under UN-supplied tents or under trees. The PEO said they needed an average of 60 additional classrooms per school to satisfy current demand.

According to UNICEF, 139 of the province’s schools need rebuilding or repair (see Table 13). But even among those considered intact, conditions vary widely. No schools visited had electricity or a single phone.

According to provincial officials, all schools have to be registered in Kabul and only the MoE can decide whether and where to build new schools. However, schools and communities spoke of a process where requests for new schools trickled up from the community through the DEO and the PEO before being sent to Kabul. The provincial head of education in Faizabad said that while attending a provincial education workshop in Kabul, he requested 80 new schools on behalf of the districts. The MoE followed up with an assessment mission and approved 40. Two are already under construction.

	<b>Boys</b>	<b>Girls</b>	<b>Total</b>
HS destroyed	21	4	25
HS repairable	8	6	14
MS destroyed	3	0	3
MS repairable	8	0	8
PS destroyed	25	10	35
PS repairable	37	17	54
<b>Total</b>	<b>102</b>	<b>37</b>	<b>139</b>

Source: UNICEF, 2003

Another common complaint was the lack and lateness of textbooks and school supplies. All textbooks, supplies and education materials are designed and paid for by the international community are dispatched from Kabul to the PEO where they are inventoried and then distributed to the districts by the UN and NGOs at the discretion of the provincial office. However, at the time of the mission, one month into the school year, most of the students and teachers had received their back to school package from UNICEF, but the textbooks had not arrived.

The UN and NGOs blamed such delays on poor transportation. On average, it takes 17 hours to get supplies out to accessible districts, longer to more remote areas. For example, from Faizabad to Darwaz takes 2-3 weeks. Supplies shipped to Shegnan must come through Tajikistan because the district is inaccessible from the Afghanistan side.

The government offices themselves are also under-resourced. Though considerably better equipped than the schools, the government education offices were still spare and lacking in basic office supplies. The DEOs complained of a lack of basic white paper to write up their reports as well as chairs, desks, supplies. The provincial office had about ten rooms, but few were furnished. The office had no communications apart from a wind-up phone in the director's office that he and his staff used frequently during our visit to call other offices in the municipality. A snowstorm during the mission exposed a leaky roof that soaked many of the government records; staff had laid them out across parts of the floor to dry.

### ***The Consequence for Service Delivery***

Despite a critical lack of resources, government structures and systems in the education sector are intact and functional; there is a knowledgeable corps of long-time civil servants and former teachers who understand the rules and are willing to follow procedure to the letter, though it may not always make sense or be the speediest and most effective route.

The education system also seems relatively free from power politics and influence, despite the presence of strong military commanders in many districts. Rather than inveigling themselves in education affairs, local power-holders were described by officials, elders, teachers, students and parents as "patrons" of education, building schools, paying teacher salaries, promoting registration and student enrolment.

Nevertheless, access to schools and the quality of service delivery in the province is uneven and location-based. Badakhshan is one of the most remote and least accessible provinces in the country – eight districts along the Tajik border are inaccessible by car and often take weeks to reach by donkey or horse, and a near total lack of communications and electricity in these areas isolates these areas further. Such difficulties mean that many of these areas suffer from a lack of teachers, a dearth of basic supplies and inadequate international attention.

A critical lack of qualified teachers is also impeding quality. According to the Badakhshan provincial education office, only 10 percent of the province's 5,000 teachers are trained professionals. Most barely completed a high school education and have vast gaps in knowledge and limited aptitude for teaching. District visits confirmed that this was the standard. Educators and administrators explain that this is directly linked to critically low teacher salaries and the less-than-professional status accorded to the job.

The learning environment in Badakhshan is basic and overcrowding is common. Students grossly outnumber available classrooms, many school buildings need repair and furniture – desks and chairs – is either shabby or scarce. Poor planning combined with logistical delays means that schools lack textbooks, teaching materials and school supplies. Provincial and district education offices, while decidedly spiffier than the schools, lack furniture, paper and office supplies.

## **Health Service Delivery**

### ***Provincial Structures and Responsibilities***

Based on the information available to the mission team, the exact number of health facilities is uncertain. According to the Deputy Governor, there are a total of 38 health centers, but only 18 are working partially and the rest exist in name only. UNICEF-Faizabad reported 44 district clinics, of which 22 were functioning with limited staff. Many of these centers lack doctors and so consist only of out-patient departments (OPDs) run by nurses and/or other health workers. Twenty-two clinics are non-functional because of a shortage of staff and reportedly because there are no NGOs to run them.

According to the Provincial Health Directorate (PHD) staff, of the 18 functioning health facilities, nine or ten have no doctors and are being run by a nurse, midwife, feldsher (assistant doctor) or health worker.

Six of the 18 have no buildings. A 50-bed hospital has been approved for Baharak, a large district headquarters where there are currently three doctors, but nothing has been done yet to set it up.

Although the mission was not able to obtain an organizational structure for the department, it was clear that there were few administrative staff, and all were located in a health facility. The Provincial Health Director (PHD) is a doctor in the hospital in Faizabad.

Few administrative functions are carried out, beyond processing the payroll. The PHD defers decisions on staffing to Kabul. There is virtually no monitoring or supervision of the district facilities; management is left to the NGOs. The relationship between the districts and province is limited to obtaining salaries, sending reports, and very occasional training for special programs.

The Health Information System (HIS) is operational, and reports are prepared. A copy of the report is forwarded to the PHD every month and to the NGO supporting the center. The doctor who serves as the HIS officer is doing this voluntarily, without any extra payment.

The HIS officer noted that reports from the district centers are sometimes one or two months late, and sometimes not received at all. The reports are compiled quarterly and sent to the MOH at Kabul. No feedback is ever received from Kabul, nor is feedback provided to the districts/centers. Some information is shared at the monthly coordination meetings with those who come – these are meetings with the NGOs and other agencies, not with the district heads or staff. Discussion at the coordination meetings centers on further action by the partners since the government system does not have any resources.

The sole computer in the PHD is used for the HIS, but not for administrative or financial tasks.

### ***Planning and Budget Preparation***

According to the staff of the PHD, the province was not involved in the process of developing the National Health Policy (NHP) -- they had not seen it, and they were not sure if it exists. At the district level, there was no knowledge of the policy at all – “only of NID.” Staff have not heard of the Basic Package of Health Services.

However, in 2002, three staff (the Provincial Health Director, the Acting PHD, and the HIS Officer) went from Badakhshan to Kabul for a National Health Planning workshop. The province carried out a planning (“capacity building”) exercise and went to Kabul with it under the aegis of the WHO. Local staff believe that this plan has been forgotten. WHO informed them that some part of it has been implemented, and the rest left out.

One comment was that efforts such as the planning exercise always get changed in Kabul. Staff felt that although the MOH and other partners in Kabul plan, they ultimately give the responsibility for ensuring implementation to agencies such as UNICEF or WHO, which have their own plans. Overall, the planning is not considered practical, and not in keeping with needs. There was a strong feeling within the province that need-based planning is essential and that plans should take into account the difficult geography of the province. The districts do not participate in any planning in the province – they believe that the PHD makes the plans and sends them to the MOH.

Provincial health staff are not asked for an annual budget; it is prepared in Kabul. One suggestion was that a management team at the provincial level should do the planning and preparation of the budget.

### ***Staffing and Salary Payments***

The province reported that there were 506 staff on the payroll in the provincial health department, including 24 staff working in malaria, compared to a tashkeel of 998, meaning that almost half the posts are vacant. In fact, the PHD felt that the shortage of staff was the province's biggest problem. Some of the reasons given for the lack of staff included staff quitting to work of NGOs, low salaries and poor and remote living conditions, particularly in the districts. And those that remain have poor or deteriorating skills.

Health staff have two or sometimes three sources of income: the MOH salary, 'incentive payments' by NGOs (sometimes given to professionals only and not to administrative staff) and earnings from private practice (in the case of doctors, some nurses and possibly "practicing" paramedics). The NGO payments are usually larger than the government salary and received regularly; as such these payments are considered their mainstay. Some staff do not get the government salary as they are in a cadre that does not exist in the government system (e.g., TBA supervisors, CHWs), or have been found unqualified to work in a government post. Some staff get only the government pay because the NGO does not want to pay them.

Although there was a widespread perception (and even a statement by the Deputy Governor) that civil servants in Badakhshan are working "despite low salaries", in the health sector it appears that where staff are getting only the government salary, facilities are largely non-functional. Only where NGOs are paying top-ups are facilities actually functioning.

At the time of the mission, the Government was providing payment in food (wheat, oil, lentils) valued at about 1500 Afs/month, for which the staff member pays an amount (of about 220 Afs) for transport and office costs. These payments in kind may be erratic – last year the entire food allowance was provided together in two installments, apparently because WFP was not supplying it regularly to the area.

The government doctors in Faizabad do private practice either in clinics in town or in the case, generally, of women doctors, in their homes. This work earns them "two to twenty times" their official hospital salaries.

The salary list (payroll) is prepared in four copies and carried to Kabul every month. According to the health staff, salaries are received after a couple of months, generally, through the *mustoufie* and a representative who goes to Kabul, stays 15 days, and returns with the money. One or two months salary is generally received at a time. However, salaries were 5 months in arrears at the time of the mission's visit. In the past 12 months, eight months salary had been paid, on three occasions.

Health facilities in the districts prepare their own requests for salaries and send them monthly to the PHD. Copies of the payroll slips are kept at the health centers. A daily attendance register is also kept – and an attendance sheet attached to the payroll request. The payroll may or may not be signed by the local *Uluswal* – the practice varies by district. The PHD sends the list to the *Mustoufiat*, who in turn sends the lists for all sectors to the Kabul MOF. A person goes physically to Kabul every few months from the province to collect the government salaries. These then pass through the PHD to the districts.

As the MOH or MOF does not meet the out of pocket expenses of the person who collects and disburses the money, a cut is taken from every staff person's salary to meet his travel costs. Various amounts were reported, for example, 50 Afs per month was deducted in Baharak and 20-30 Afs per month in Jurm. In Ishkeshim the reported deductions were 150 Afs per person for one month's salary, and 200 Afs if the salary was for two or more months.

### ***Management and Staff Development***

In public health, there has been some short-term orientation in immunization, ARI and Safe Motherhood conducted by different agencies. One gynecologist at the Provincial Hospital received some Safe Motherhood training, but the eight general medicine doctors (5 male and 3 female) have received no substantial in-service training at all. Nurses at the Faizabad hospital have been getting on-the-job training by MSF once a week for the past seven months. The head doctors working in the SCA clinics in the districts received 15-days training in management of health centers last year. Some other training courses also include management aspects.

A Nursing School exists but is not functioning on account of the lack of resources to meet running costs, accommodation, etc. Sixty paramedical students have been accepted, but it is unclear what will be done with them. The PHD staff would like the authority to restart the nursing school, so that nurses can be trained and sent back to the districts.

### ***Recruitment***

Prior to the current government, people were assigned to posts by the signature of the Provincial Health Director. This was followed by an application to the Governor and, after his approval, salary could be paid. This applied to doctors, nurses and other contract (*ajir*) staff. Under this Government's rules, doctors' and nurses' applications need to be sent to Kabul for certification by the HR Department of the MOH, and appointments are made by the Central MOH. Some people are not approved because their documents are not found to be valid. Alternatively, MOH assigns people to vacant posts. Posts in Grades 1 to 7 require this procedure and Kabul's approval, while the local Governor can fill posts in Grades 8-10.

### ***Infrastructure and Non-Salary Expenditures***

As far as the provincial health staff are concerned, the budget from MOH provides only salaries. In 1381, MOH did give 99,000 Afs to the PHD for all supplies, equipment, transport, maintenance, and patients' clothing in the province. However, this amount did not even cover half of the needs of the provincial hospital, let alone the district facilities. Virtually all non-salary expenditures are paid from NGO budgets.

The PHD provided no equipment, medicine or supplies to districts over the 8-month period prior to the mission.

### ***Issues in Service Delivery***

As the province and most of its districts have low population densities, mountainous terrain and few roads, there are few health care facilities in Badakhshan. In some districts there are no health facilities at all. Most functioning health centers are supported by NGOs, in fact NGOs have in effect become the substitute for government in these facilities. The NGOs are well reputed and performing well, but there are very few.

The most significant problem in the province is the lack of staff – particularly professionals (doctors and nurses) but also para-professionals (including midwives, lab technicians, pharmacists). There are some qualified people available who could be hired, but there is an overall shortage of skills in the province compared to need. Many staff are performing jobs other than those they were hired to do. Hence, there is a need to examine the qualifications of people in specific jobs, and the roles/tasks they perform, and to rationalize the system overall. At the PHD level, staff want a professionally qualified and irreproachable manager.

## Annex

Table 14: Badakhshan Province, Provincial Expenditure by Department

#	Department	Ordinary Budget Allocation 1381		Actual Expenditures for 1381**		Actual Exp. As a % of Allocation	
		Salaries	Non-salary Expenditures	Salaries**	Non-salary Expenditures	Salaries	Non-salary Expenditures
		Afs (new)				%	
	Courts						
1	o/w core prov. dept.	314,390	200,135	1,563,351	241,399	497.3%	120.6%
2	o/w Juvenile House	224,321	157,593	0	48,965	0.0%	31.1%
3	Mustoufiat	2,274,349	690,220	2,105,163	527,678	92.6%	76.5%
	Defense			0	0		
4	o/w Commissary			81,499	0	*	*
5	o/w 338 Military Unit			211,734	20,000	*	*
6	Religious & Hajj	1,532,800	11,000	733,387	21,600	47.8%	196.4%
7	Commerce (Border Trade)			188,967	2,000	*	*
	Interior			0	0		
8	o/w Governor's Office	4,047,089	3,116,847	3,258,150	2,557,308	80.5%	82.0%
9	o/w Police	0	0	12,518,917	2,591,966	*	*
10	Education	5,791,700	152,500	94,768,247	91,076	1636.3%	59.7%
	Higher Education	0	0	0	0		
11	o/w Pedagogy	218,100	8,600	123,155	9,760	56.5%	113.5%
12	o/w Medical Faculty	1,181,250	652,850	385,857	656,708	32.7%	100.6%
13	Refugee Return	263,725	119,900	271,560	61,960	103.0%	51.7%
14	Communications	1,273,401	159,500	1,184,438	121,241	93.0%	76.0%
	Information & Culture	0	0	0	0		
15	o/w core prov. dept.	265,150	793,850	631,607	643,249	238.2%	81.0%
16	o/w Radio & Television	568,302	263,900	484,644	124,082	85.3%	47.0%
	Health	0	0	0	0		
17	o/w core prov. dept.	8,265,253	1,178,464	5,629,376	612,025	68.1%	51.9%
18	o/w Malaria	540,180	9,000	734,937	9,000	136.1%	100.0%
19	Women's Affairs	155,819	60,600	0	14,834	0.0%	24.5%
	Agriculture	0	0	0	0		
20	o/w core prov. dept.	290,300	351,100	1,987,888	140,526	684.8%	40.0%
21	o/w Land Reform	1,015,754	5,212	602,634	15,000	59.3%	287.8%
22	Irrigation & Water	1,801,372	135,782	372,776	90,790	20.7%	66.9%
23	Public Works	105,349	25,688	645,015	12,550	612.3%	48.9%
24	Rural Development	1,294,190	35,000	1,369,452	37,900	105.8%	108.3%
25	Martyred & Disabled	359,445	23,800	693,222	35,200	192.9%	147.9%
26	Transport	56,447	10,100	95,367	3,684	168.9%	36.5%
27	Frontiers	40,540	45,680	3,190	41,650	7.9%	91.2%
28	Labour & Social Affairs	939,790	183,291	1,372,591	159,829	146.1%	87.2%
29	Civil Aviation	89,648	31,900	246,465	11,600	274.9%	36.4%
	Justice	0	0	0	0		
30	o/w Office of Rights	1,374,225	245,615	209,005	266,949	15.2%	108.7%
31	o/w Dispute Resolution	172,360	33,085	56,917	15,385	33.0%	46.5%
32	Narcotics Eradication	96,754	53,024	98,747	22,300	102.1%	42.1%
33	National Olympics	56,268	37,000	75,995	15,000	135.1%	40.5%
34	Geodesy & Cart. (Cadastre)	242,866	56,300	214,587	62,500	88.4%	111.0%
35	Central Statistics	56,284	17,700	87,470	20,130	155.4%	113.7%
	National Security			0	0		
36	o/w core prov. dept.	77,687	335,142	121,728	50,000	156.7%	14.9%
37	o/w (Prosecutor)			150,651	95,149	*	*
38	Prosecutor	144,312	62,300	2,270,720	139,700	1573.5%	224.2%
	<b>Total</b>	<b>35,129,420.0</b>	<b>9,262,678.0</b>	<b>135,549,409.0</b>	<b>9,590,693.0</b>	<b>385.9%</b>	<b>103.5%</b>
39	Municipality			162,959	0	*	*
40	Printing Press			235,498	10,000	*	*
41	Ariana Airlines			15,262	0	*	*
42	Food Department			428,911	50,000	*	*
43	Chemical Fertilizer Department			52,189	0	*	*
44	Badakhshan Bank			178,387	69,000	*	*
45	Electricity			1,148,951	45,000	*	*
	<b>Grand Total</b>	<b>35,129,420.0</b>	<b>9,262,678.0</b>	<b>137,771,566.0</b>	<b>9,764,693.0</b>	<b>392.2%</b>	<b>105.4%</b>

\*\* Salary expenditures include the last four months of 1380 and first 8 months of 1381.

Source: Badakhshan Mustoufiat



<b>Table 15: Badakhshan Province, Provincial Expenditure by Department, by Category - Ordinary Budget Allocation 1381</b>										
#	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			
Afs (new)										
	Courts									
1	o/w core prov. dept.	314,390	3,901	31,000	0	165,234	0	200,135	<b>514,525</b>	1.2%
2	o/w Juvenile House	224,321	7,100	110,000	0	20,000	20,493	157,593	<b>381,914</b>	0.9%
3	Mustoufiat	2,274,349	17,720	444,750	22,350	205,000	400	690,220	<b>2,964,569</b>	6.7%
4	Religious & Hajj	1,532,800	4,000	5,000	2,000	0	0	11,000	<b>1,543,800</b>	3.5%
	Interior									
5	o/w Governor's Office	4,047,089	181,210	1,462,277	543,780	768,680	160,900	3,116,847	<b>7,163,936</b>	16.1%
6	o/w Police	0	0	0	0	0	0	0	<b>0</b>	0.0%
7	Education	5,791,700	33,000	119,500	0	0	0	152,500	<b>5,944,200</b>	13.4%
	Higher Education									
8	o/w Pedagogy	218,100	0	1,600	0	7,000	0	8,600	<b>226,700</b>	0.5%
9	o/w Medical Faculty	1,181,250	27,100	544,250	0	79,500	2,000	652,850	<b>1,834,100</b>	4.1%
10	Refugee Return	263,725	110,200	6,000	3,700	0	0	119,900	<b>383,625</b>	0.9%
22	Communications	1,273,401	11,000	139,500	4,000	5,000	0	159,500	<b>1,432,901</b>	3.2%
	Information & Culture									
12	o/w core prov. dept.	265,150	8,100	32,750	310,100	385,000	57,900	793,850	<b>1,059,000</b>	2.4%
13	o/w Radio & Television	568,302	13,200	135,200	50,500	30,000	35,000	263,900	<b>832,202</b>	1.9%
	Health									
24	o/w core prov. dept.	8,265,253	126,450	1,008,014	44,000	0	0	1,178,464	<b>9,443,717</b>	21.3%
15	o/w Malaria	540,180	0	9,000	0	0	0	9,000	<b>549,180</b>	1.2%
16	Women's Affairs	155,819	27,000	12,600	6,000	15,000	0	60,600	<b>216,419</b>	0.5%
	Agriculture									
17	o/w core prov. dept.	290,300	14,500	145,200	38,400	153,000	0	351,100	<b>641,400</b>	1.4%
18	o/w Land Reform	1,015,754	0	2,712	0	2,500	0	5,212	<b>1,020,966</b>	2.3%
19	Irrigation & Water	1,801,372	15,532	43,850	36,400	40,000	0	135,782	<b>1,937,154</b>	4.4%
20	Public Works	105,349	0	8,000	17,688	0	0	25,688	<b>131,037</b>	0.3%

21	Rural Development	1,294,190	0	32,000	3,000	0	0	35,000	1,329,190	3.0%
22	Martyred & Disabled	359,445	4,300	10,500	0	9,000	0	23,800	383,245	0.9%
23	Transport	56,447	3,300	6,500	0	300	0	10,100	66,547	0.1%
24	Frontiers	40,540	23,680	22,000	0	0	0	45,680	86,220	0.2%
25	Labour & Social Affairs	939,790	28,625	116,500	2,500	35,666	0	183,291	1,123,081	2.5%
26	Civil Aviation	89,648	4,900	14,000	12,500	0	500	31,900	121,548	0.3%
	Justice									
27	o/w Office of Rights	1,374,225	12,800	29,750	0	90,000	113,065	245,615	1,619,840	3.6%
28	o/w Dispute Resolution	172,360	2,000	10,000	0	7,000	14,085	33,085	205,445	0.5%
29	Narcotics Eradication	96,754	8,424	18,800	22,600	3,000	200	53,024	149,778	0.3%
30	National Olympics	56,268	0	37,000	0	0	0	37,000	93,268	0.2%
31	Geodesy & Cart. (Cadastré)	242,866	32,300	12,000	0	12,000	0	56,300	299,166	0.7%
32	Central Statistics	56,284	7,700	5,200	0	4,800	0	17,700	73,984	0.2%
33	National Security (Prosecutor)	77,687	10,000	275,450	0	47,100	2,592	335,142	412,829	0.9%
34	Prosecutor	144,312	1,300	17,000	10,000	34,000	0	62,300	206,612	0.5%
	<b>Total Government</b>	<b>35,129,420</b>	<b>739,342</b>	<b>4,867,903</b>	<b>1,129,518</b>	<b>2,118,780</b>	<b>407,135</b>	<b>9,262,678</b>	<b>44,392,098</b>	<b>100.0%</b>
	<i>Percent of Total</i>	<i>79.1%</i>	<i>1.7%</i>	<i>11.0%</i>	<i>2.5%</i>	<i>4.8%</i>	<i>0.9%</i>	<i>20.9%</i>	<i>100.0%</i>	

Source: Badakhshan Mustoufiat, Accounting and Disbursements depts.

Table 16: Badakhshan Province, Provincial Expenditure by Department, by Category - Actual Expenditures for 1381													
#	Department	Category/Code							Subsidies, Grants, Contributions & Pensions 7000	Reconstruction	Total non-Salary	Total	Total Non-Salary as % of Total
		Personal Emoluments		Services	Tools and Materials	Maintenance and Repairs	Land Structural Equipment						
		1000	2000	3000	4000	5000	Afs (new)						
	Courts												
1	o/w core prov. dept.	1,563,351	3,162	36,050	0	132,187	0	70,000	241,399	1,804,750	1.2%		
2	o/w Juvenile House	0	5,272	11,200	0	12,000	20,493	0	48,965	48,965	0.0%		
3	Mustoufiat	2,105,163	15,981	229,322	24,975	177,000	400	80,000	527,678	2,632,841	1.8%		
	Defense												
4	o/w Commissary	81,499	0	0	0	0	0	0	0	81,499	0.1%		
5	o/w 338 Military Unit	211,734	0	0	0	0	0	20,000	20,000	231,734	0.2%		
6	Religious & Hajj	733,387	1,600	5,000	0	0	0	15,000	21,600	754,987	0.5%		
7	Commerce (border trade)	188,967	0	0	0	0	0	2,000	2,000	190,967	0.1%		
	Interior												
8	o/w Governor's Office	3,258,150	47,964	623,546	431,064	438,800	160,900	855,034	2,557,308	5,815,458	4.0%		
9	o/w Police	12,518,917	25,000	2,250,966	30,000	226,000	0	60,000	2,591,966	15,110,883	10.4%		
10	Education	94,768,247	576	49,500	0	0	0	41,000	91,076	94,859,323	65.4%		
	Higher Education												
11	o/w Pedagogy	123,155	0	4,160	0	5,600	0	0	9,760	132,915	0.1%		
12	o/w Medical Faculty	385,857	3,408	537,500	49,000	66,800	0	0	656,708	1,042,565	0.7%		
13	Refugee Return	271,560	48,960	3,000	0	0	0	10,000	61,960	333,520	0.2%		
14	Communications	1,184,438	2,821	54,420	0	44,000	0	20,000	121,241	1,305,679	0.9%		
	Information & Culture												
15	o/w core prov. dept.	631,607	6,094	28,995	246,080	302,080	0	60,000	643,249	1,274,856	0.9%		
	o/w Radio & Television	484,644	2,372	77,630	28,880	15,200	0	0	124,082	608,726	0.4%		
	Health												
17	o/w core prov. dept.	5,629,376	0	562,025	0	0	0	50,000	612,025	6,241,401	4.3%		
18	o/w Malaria	734,937	0	9,000	0	0	0	0	9,000	743,937	0.5%		
19	Women's Affairs	0	34	2,800	0	12,000	0	0	14,834	14,834	0.0%		
	Agriculture												
20	o/w core prov. dept.	1,987,888	126	53,600	3,200	13,600	0	70,000	140,526	2,128,414	1.5%		
21	o/w Land Reform	602,634	0	0	0	0	0	15,000	15,000	617,634	0.4%		
22	Irrigation & Water	372,776	5,440	35,750	17,600	32,000	0	0	90,790	463,566	0.3%		

23	Public Works	645,015	0	6,200	6,350	0	0	0	0	12,550	657,565	0.5%
24	Rural Development	1,369,452	0	25,300	2,600	0	0	10,000	0	37,900	1,407,352	1.0%
25	Martyred & Disabled	693,222	1,200	6,800	0	7,200	0	20,000	0	35,200	728,422	0.5%
26	Transport	95,367	84	3,600	0	0	0	0	0	3,684	99,051	0.1%
27	Frontiers	3,190	21,050	20,600	0	0	0	0	0	41,650	44,840	0.0%
28	Labour & Social Affairs	1,372,591	29,096	98,400	1,800	28,533	0	2,000	0	159,829	1,532,420	1.1%
29	Civil Aviation	246,465	0	2,000	9,600	0	0	0	0	11,600	258,065	0.2%
	Justice											
30	o/w Office of Rights o/w Dispute Resolution	209,005	1,722	70,162	0	72,000	113,065	10,000	0	266,949	475,954	0.3%
31	Narcotics Eradication	56,917	240	8,060	0	5,600	1,485	0	0	15,385	72,302	0.0%
32	National Olympics	98,747	6,300	6,000	0	0	2,000	8,000	0	22,300	121,047	0.1%
33	Geodesy & Cart. (Cadastre)	75,995	0	0	0	0	0	15,000	0	15,000	90,995	0.1%
34	Central Statistics	214,587	21,000	25,500	0	12,000	0	4,000	0	62,500	277,087	0.2%
35	National Security	87,470	7,410	4,520	0	3,200	0	5,000	0	20,130	107,600	0.1%
36	o/w core prov. dept.	121,728	0	0	0	0	0	50,000	0	50,000	171,728	0.1%
37	Prosecutor	150,651	15,590	39,340	0	38,680	1,539	0	0	95,149	245,800	0.2%
38	Total Government	2,270,720	272,502	4,906,646	851,149	1,673,480	299,882	1,587,034	95,000	139,700	2,410,420	1.7%
39	Percent of Total	93.4%	0.2%	3.4%	0.6%	1.2%	0.2%	6.6%	100.0%			
40	Municipality	162,959	0	0	0	0	0	0	0	0	162,959	
41	Printing Press	235,498	0	0	0	0	0	10,000	0	10,000	245,498	
42	Ariana Airlines	15,262	0	0	0	0	0	0	0	0	15,262	
43	Food Department	428,911	0	0	0	0	0	50,000	0	50,000	478,911	
44	Chemical Fertilizer Dept.	52,189	0	0	0	0	0	0	0	0	52,189	
45	Badakhshan Bank	178,387	0	0	0	0	0	69,000	0	69,000	247,387	
45	Electricity	1,148,951	0	0	0	0	0	45,000	0	45,000	1,193,951	
	<b>Grand Total</b>	<b>137,771,566</b>	<b>272,502</b>	<b>4,906,646</b>	<b>851,149</b>	<b>1,673,480</b>	<b>299,882</b>	<b>1,761,034</b>	<b>1,587,034</b>	<b>9,764,693</b>	<b>147,536,259</b>	

Source: Badakhshan Mustoufiat, Accounting and Disbursements depts.

**Table 17: Badakhshan Province, Staff Numbers: Comparison of Different Data Sources**

PBU Code	Department	1382 Staffing Levels			1381 Actual Staffing Levels		
		1382 Estimated Staffing Levels <sup>1</sup> based on 1st Qtr Allotments	Staffing Caps reported by M of Finance	From the ASI Accounting Entry Module, 1st month 1382 (M16 forms)	From 12th Month 1381 Payroll Data <sup>2</sup>	Reported by Badakhshan Province	Reported by Health & Education in Badakhshan <sup>3</sup>
<b>103</b>	<b>Judicial Court</b>	<b>38</b>	<b>168</b>	<b>93</b>	<b>90</b>	<b>116</b>	
103	o/w Core prov'l dept.				82		104
103	o/w Juveniles (Homes)				8		12
<b>201</b>	<b>Finance</b>	<b>189</b>	<b>164</b>	<b>125</b>	<b>110</b>	<b>219</b>	
201	o/w Mustoufiat				110		147
201	o/w district offices						72
<b>202</b>	<b>Defense</b>				<b>34</b>		
202	o/w Soldier recruitment				4		
202	o/w 29 military Division				30		
<b>204</b>	<b>Religious Affairs &amp; Hajj</b>	<b>287</b>	<b>276</b>	<b>186</b>	<b>174</b>	<b>281</b>	
<b>205</b>	<b>Commerce</b>	<b>3</b>	<b>4</b>	<b>1</b>		<b>10</b>	
<b>206</b>	<b>Interior</b>	<b>1,088</b>	<b>na</b>	<b>285</b>	<b>196</b>	<b>149</b>	
206	o/w District Offices						91
206	o/w Governor's Office						58
<b>207</b>	<b>Education</b>	<b>7,030</b>	<b>6,766</b>	<b>7097</b>	<b>5,966</b>	<b>1,236</b>	<b>5,706</b>
<b>208</b>	<b>Higher Education</b>	<b>96</b>	<b>105</b>	<b>73</b>	<b>52</b>	<b>52</b>	
208	o/w Core prov'l dept.						30
208	o/w Medical Faculty				29		
208	o/w Pedagogy				23		22
<b>209</b>	<b>Return of Refugees</b>	<b>21</b>	<b>17</b>	<b>15</b>	<b>11</b>	<b>14</b>	
<b>211</b>	<b>Planning</b>					<b>9</b>	
<b>214</b>	<b>Communications</b>	<b>83</b>	<b>87</b>	<b>74</b>	<b>69</b>	<b>61</b>	
<b>216</b>	<b>Information &amp; Culture</b>	<b>66</b>	<b>59</b>	<b>53</b>	<b>66</b>	<b>67</b>	
<b>217</b>	<b>Public Health</b>	<b>953</b>	<b>842</b>	<b>337</b>	<b>356</b>	<b>506</b>	<b>na</b>
217	o/w Core prov'l dept.				356		482
217	o/w Malaria						24
<b>218</b>	<b>Women Affairs</b>	<b>22</b>	<b>26</b>	<b>21</b>	<b>18</b>	<b>25</b>	
<b>219</b>	<b>Agriculture</b>	<b>301</b>	<b>302</b>	<b>188</b>	<b>166</b>	<b>156</b>	
219	o/w Core prov'l dept.				114		
219	o/w Agriculture Mechanical				8		
219	o/w Government Properties				44		
<b>220</b>	<b>Irrigation</b>	<b>44</b>	<b>40</b>	<b>21</b>	<b>19</b>	<b>17</b>	
<b>222</b>	<b>Public Works</b>	<b>14</b>	<b>12</b>	<b>19</b>	<b>18</b>	<b>20</b>	
<b>223</b>	<b>Rural Development</b>	<b>50</b>	<b>40</b>	<b>90</b>	<b>89</b>	<b>85</b>	
<b>224</b>	<b>Martyrs &amp; Disabled</b>	<b>33</b>	<b>33</b>	<b>27</b>	<b>30</b>	<b>31</b>	
<b>225</b>	<b>Transport</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	
<b>226</b>	<b>Frontiers</b>	<b>23</b>	<b>22</b>	<b>5</b>	<b>5</b>	<b>7</b>	
<b>227</b>	<b>Labor &amp; Social Affairs</b>	<b>61</b>	<b>48</b>	<b>47</b>	<b>35</b>	<b>70</b>	
<b>228</b>	<b>Civil Aviation</b>	<b>21</b>	<b>19</b>	<b>5</b>	<b>5</b>	<b>5</b>	
<b>230</b>	<b>Justice (Office of Rights)</b>	<b>153</b>	<b>157</b>	<b>60</b>	<b>43</b>	<b>39</b>	
<b>301</b>	<b>Narcotics Eradication</b>	<b>11</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>7</b>	
<b>303</b>	<b>National Olympics</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	
<b>304</b>	<b>Geodesy &amp; Cartography</b>	<b>18</b>	<b>16</b>	<b>10</b>	<b>10</b>	<b>11</b>	
<b>305</b>	<b>Central Statistics</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>4</b>		
<b>306</b>	<b>Security Dept.</b>				<b>107</b>		
<b>307</b>	<b>Attorney General</b>	<b>103</b>	<b>133</b>	<b>152</b>	<b>172</b>	<b>153</b>	
307	o/w Prosecutors				139		153
307	o/w Secret Police Prosecutor				33		
	<b>Total</b>	<b>10,722</b>	<b>9,358</b>	<b>9,005</b>	<b>7,862</b>	<b>3,355</b>	<b>**</b>

NOTE: The 1382 staffing levels and the 1381 staffing #'s from the ASI Accounting Entry Module were provided at the primary budget code level. Data from the 12th month payroll for 1381 and 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 Extrapolated from the 1382 1stQ Payroll Allotment. Staff #'s were calculated by dividing 1/3 of quarterly budget payroll allotment by average monthly salary of 1,739 af\$ for Badakhshan, taken from ASI Accounting Entry Module data for 1st month of 1382.

/2 Staff totals taken from Badakhshan payroll data for 12th month of 1381. Source: Ministry of Finance.

/3 Staff #'s reported by the Health and Education departments during the mission to Badakhshan, April 14-21, 2003.