

Free, Quality Education for Every Afghan Child

Half of the children in Afghanistan still do not go to school despite a 500 per cent increase in enrolments in the last six years. With the establishment of democracy, the main symbol of national regeneration lay in the dream of educating every child – boy and girl. However, there remain many obstacles to achieving this dream.

Household contributions to education are steep and deter new entrants. Those in schools are faced with inadequate educational materials, textbooks, and teachers. Budget allocation and spending in the education sector by various stakeholders remain largely uncoordinated and opaque. This briefing paper outlines some of the key concerns, and proposes a plan for not only increased funding, but also reforming budget allocation and planning within the Ministry of Education and amongst other actors in the education sector.

Summary

Education is the right of all citizens of Afghanistan, which shall be provided up to secondary level, free of charge by the state.

Article 43(1), Constitution of the Islamic Republic of Afghanistan, Adopted 11th July 2006

As a nation emerging from 23 years of conflict, the challenges facing Afghanistan's education system are undoubtedly unique. The destroyed education infrastructure needs to be rebuilt and in the face of growing threats to schools, demand for education needs to be bolstered.

Expanding the scale of education provision is as important as ensuring its quality. The majority of children out of school need to be supported not only to enter the formal school system but also to remain in it. This provision of compulsory, free, good quality education is the shared dream of citizens of Afghanistan.

This briefing paper analyses the scale of the challenge facing education in Afghanistan, and the budgetary implications of that challenge.

Afghanistan needs to be able to cope with the unprecedented expansion of enrolment and simultaneously generate demand for further enrolment, especially amongst girls who continue to remain out of school. The focus of this report is on grades 1 to 12 (i.e. on the financing of primary, secondary, and high school).

The paper begins by mapping the multiple stakeholders in education service delivery in Afghanistan. In section 2 the demand and supply side constraints are analysed in detail with an eye to unearthing the key policy priorities for education financing. Section 3 describes the multi-dimensional process of education financing across varied stakeholders in Afghanistan, in order to clarify the key areas of intervention needed to make a large impact on the reduction of procedural and structural inefficiencies.

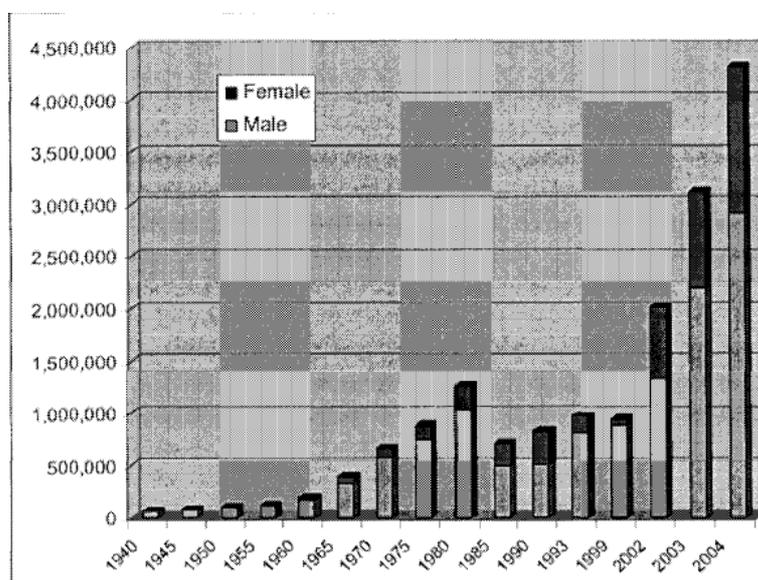
1 Money for Education

Today we cry out of happiness[schoolchildren are] the future of our great country.

Hamid Karzai, then Interim Prime Minister of the Islamic Republic of Afghanistan, on the occasion of the opening of the Amani High School in Kabul to girl students in March 2002¹

Enrolment has increased sharply in Afghanistan since 2001 (Figure 1). Currently approximately 5 million children attend school – an increase of 50 per cent from 3.1 million students in 2003. This is in addition to the 350 per cent increase in enrolments since the fall of the Taliban in 2001.² The Constitution of Afghanistan reiterates the commitment to education from a rights perspective and declares that it should be available free of charge from grades 1 to 9 – up to secondary level.

Figure 1: Growth in School Enrolments in Afghanistan (Grades 1-12)



Source: Afghanistan: Managing Public Finances for Development (In Five Volumes) me IV: Improving Public Financial Management: Case Studies of Selected Sectors, p29, World Bank

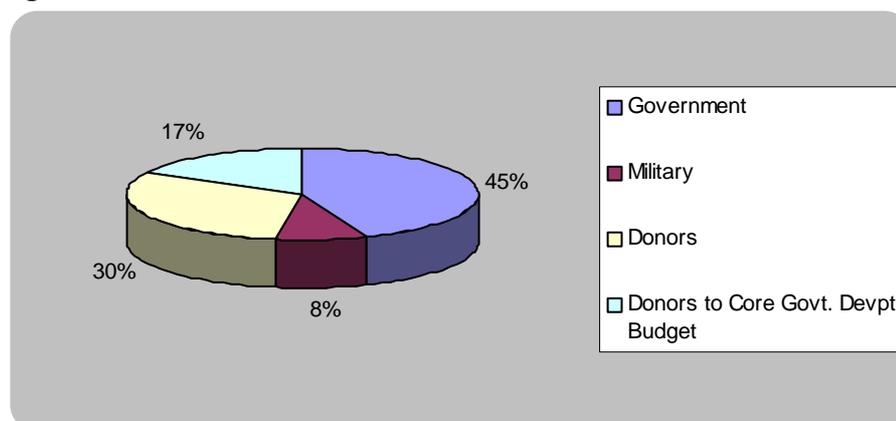
In reality, however, more than half of Afghan children – almost 7 million – are out of school. The ‘Afghanistan Compact’ agreed in early 2006 has adopted ambitious benchmarks to be achieved for primary and secondary education by 2010. But most of these goals are unlikely to be met in the current situation unless dramatic improvements are witnessed in the commitment to financing education for all (Table 1). Business-as-usual is simply not enough.

If Afghanistan’s Millennium Development Goal (MDG) targets of universal enrolment for girls and boys by 2015 are to be met, then crucial policy reform needs to be undertaken. Most importantly, the Ministry of Education must have a single framework for the co-ordination of basic education, address its own capacity to handle funds, tap the strengths of multiple stakeholders and co-ordinate donor-supported projects.

Table 1: Afghanistan Compact Education Benchmarks for year 2010 in line with MDGs	
Benchmarks for 2010	Current Status in 2006
Net enrolment in primary school will be at least 75% and 60% for boys and girls respectively.	Net enrolments in primary education currently stands at 51% for boys and 21% for girls. ³
A new curriculum will be operational in all secondary schools.	The curriculum for secondary schools is under preparation and is expected to be ready by October 2006. Curricula for 4 out of 9 primary grades are completed, but 6.2 million textbooks are yet to be distributed. ⁴
Female teachers will be increased by 50%.	Only 28% of teachers are female. ⁵
70% of Afghanistan's teachers will have passed a competency test.	In a 2005 survey in north Afghanistan when 200 primary school teachers were asked to sit in the same exams as their students, only ten passed. ⁶
A system for assessing learning achievement such as a national testing system for students will be in place.	Currently testing is only done for university entrance. However there is an ongoing debate about the national assessment system in primary and secondary education. ⁷

In Afghanistan funds for education are raised from different sources (Figure 2).⁸ Co-ordination amongst these education stakeholders is crucial to ensure that the education system functions uniformly and is geared up for long-term sustainability. This section therefore analyses the role of each of these education actors to map the future sustainability of education provision in Afghanistan and the ability to scale up to achieve the MDG and Afghanistan Compact goals.

Figure 2: Sources of Funds for Education in 2005/6



Source: Various sources

1.1 Government

The government has direct control over only 62 per cent of the funds for education, generated either through its own revenues or donor support to core government development budgets.

The Ministry of Finance aims to increase the income of the country through increasing its tax base so that the government can at least cover ordinary expenses by itself in the medium term. The Ministry of Finance should ring-fence a minimum of 20 per cent of tax revenue for education in the future.

Tax revenues in Afghanistan are growing at a considerable rate. During the current financial year 17.3 per cent of revenue is spent on education. In order to ensure adequate funding for education, the Ministry of Finance should protect a minimum of 20 per cent of annual revenue for education. Based on this model the Ministry of Finance should be able to allocate over \$100m per year to education within five years.⁹

Equally important is that all donor funds for education be routed through the government core development budget for sector-wide budget support. Though we recognise that there are constraints with this system, it is the best long-term hope for a sustainable, government-provided education service.

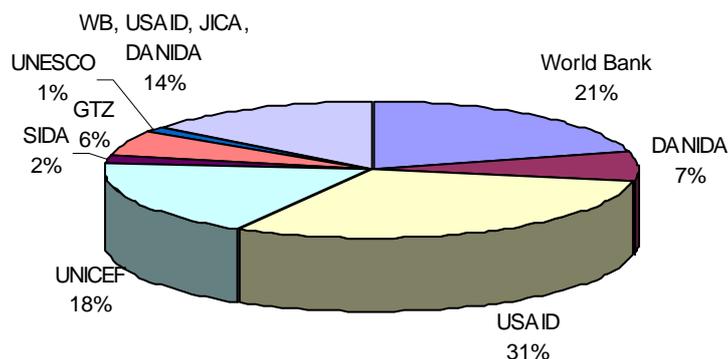
1.2 Donors

In the rehabilitation and reconstruction of Afghanistan, donors and the international community play a very important role, and in the education sector they contribute extensively to financial support, programme development, and service provision. Their total financial contribution for the financial year 2005–06 was approximately \$125.6m. USAID is the largest contributor (Figure 3) and the World Bank also provides a substantial chunk of investment in the ordinary budget, paying 55 per cent of the salaries and other administrative expenses through the Priority, Reform and Restructuring Programme (PRR).¹⁰

Donors provide money to the core budget, the development budget, and the external budget. Tracking expenditures in the core and development budgets is relatively easier and the support the donors give to the government is vital. However, donors also give money to the external budget, which is significantly larger than the core and development budgets – mainly to private companies and non-government organisations – and this, at times, is used to implement government programmes.

It is through their support to the core government development budget that donors directly provide a number of technical services: sending consultants to the ministries to prepare strategic plans, running capacity building programmes, publishing textbooks, running schools, developing databases, and doing school rehabilitation and school reconstruction through NGOs and the private sector.

Figure 3: Spending by selected donors in the period 2004–2007 (1383–1385)

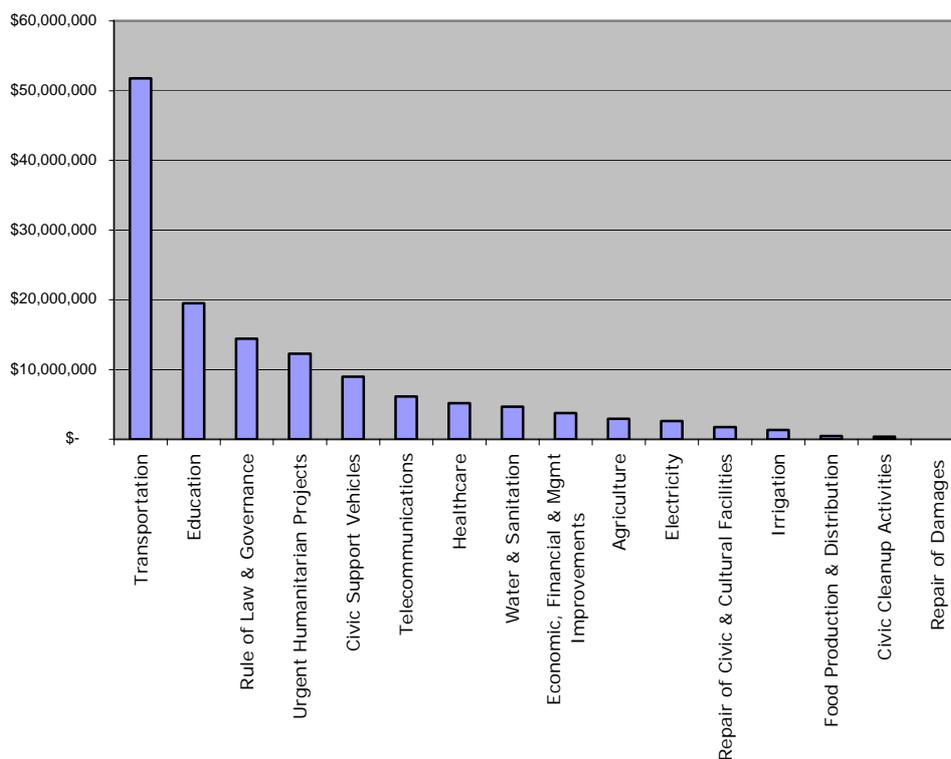


Source: Various sources, including interviews with donors. Because of varied procedures within the donor community it is not possible to accurately extrapolate annual spending by donor.

1.3 Military

International military forces in Afghanistan – the US-led coalition and the NATO International Stabilisation Assistance Force (ISAF) – include as part of their mandate ‘hearts and minds’ operations. These operations, implemented by a variety of actors – Provincial Reconstructions Teams (PRTs), Manoeuvre Battalions, and the Kabul Multinational Brigade – include reconstruction-related activities including rebuilding education infrastructure. The French Battalion for example has distributed 2000 education kits in districts of Kabul, which involved school construction, rehabilitation and toilet construction.¹¹ Within Provincial Reconstruction Teams, bilateral donors also place development consultants (primarily USAID, DFID, and GTZ) who help to contract out provincial projects and assist military actors in identifying projects. US military forces have spent approximately \$20m annually¹² in the last few years on education, its second most important priority after road construction (Figure 4). Education is also a priority for NATO led forces though funding streams to ISAF PRTs are smaller and almost impossible to track.

Figure 4: Spending by Coalition PRTs through the CERP fund FY2005/6 (1384)



Source: Financial report of the Coalition Forces for the years 2005 and 2006

1.4 Non-Government Organisations (NGOs)

Non-governmental organisations have worked in the education sector for decades in Afghanistan. During the *mujahidin* and civil war eras NGOs focused on community-based schooling. In later periods there was significant tension between the NGOs and the Taliban who restricted girls' access to education. Since the fall of the Taliban the role of NGOs has evolved rapidly in the new political environment.

Since almost all donor funds which are not given directly to the government for education are directed towards NGOs, the latter have emerged as important education service providers. They function at the national, provincial, district, village, and school levels and many activities are co-ordinated with the government offices at the central and local level. These activities cover a variety of areas from school supplies, supporting teachers' salaries, building school infrastructure, assisting in curricula design, and implementing national education programmes.

Most NGOs support the fact that the government should lead service delivery in education. They recognise that NGOs and international organisations should be able to support the government in the context of weak state capacity in implementing national programmes and policies, rather than replace or substitute government efforts. For example, Swedish Committee of Afghanistan (SCA) recently handed over 400 schools to the government of Afghanistan, and Care International is also in the process of handing over most of its schools to the government.¹³

Co-ordination among the multiple stakeholders is one of the most crucial and unique elements of the Afghanistan education system. To make sincere efforts towards achieving the Millennium Development Goals and Afghanistan Compact all actors need to play an important role in streamlining and collaborating to enable the Afghanistan education system to fulfil the needs of the vast majority of Afghan children.

2 Access to Education

We cannot disappoint the children of Afghanistan.

Lakdhar Brahimi,

U.N. special envoy to Afghanistan, March 2002¹⁴

Despite the multi-stakeholder contribution to education in Afghanistan, its scale has fallen far short of the promise it held six years ago. For the 5 million children in school, there is estimated to be another 7 million out of school.¹⁵ Currently, the net enrolment in schools for primary, secondary, and high school students is a mere 42 per cent across the country. Enrolments also vary tremendously between boys and girls. Children in rural areas in particular have minimal or no access to schools, and there are significant regional variations in access.

Girls remain the most disadvantaged in this scenario. Of the children in school, only one-third (1.7 million) were girls in 2005–6 (Table 2). Even at the primary level girls are not catching up: the gap in primary enrolment between boys and girls has remained more or less constant despite an overall increase in enrolment. At the secondary level, the numbers are far worse: older girls have particularly low rates of enrolment, with 5 per cent for girls compared to 20 per cent for boys.

Gender	Primary School	Secondary School	High School	Total
Male	2,769,163	348,934	143,087	3,261,184
Female	1,538,879	113,445	38,293	1,690,617
Total	4,308,042	462,379	181,380	4,951,801

Source: Education Management Information System (EMIS) July 3rd 2006

The nature of constraints which affect access to education is generally two-fold: supply and demand side.

2.1 Supply Side Constraints

Education, however, has been treated as merely an 'add on' to the process of nation building.

Jeaniene Spink, Forced Migration Review¹⁶

As in many other post-conflict contexts, Afghanistan experienced a bubble of financial support between 2002 and 2003.¹⁷ Successive Education Ministries have sought to display visible outcomes of their leadership. Education has retained a central role for the government and there is 'a general presumption that the government is, and should remain, the principle provider of education services'¹⁸ as it runs 97 per cent of the schools at present. However, important quality-enhancing interventions like curriculum development, teacher training, and system reform have

been on the backburner.¹⁹ The absorptive and technical capacities to utilise the externally available funds have remained limited.

Teachers

More teachers need to be trained

There are between 140,000 and 143,000 teachers throughout Afghanistan. However, there is a substantial need for more teachers, more teacher training, and especially more female teachers. Based on available data Oxfam estimates that there is an absolute shortage of 52,722 trained primary teachers in Afghanistan.²⁰ Also it is projected that an additional 63,616 trained primary teachers will need to be recruited to cater for the projected increase in student enrolments in the next five years.²¹ There is a distinct need for female teachers as currently only 28 per cent of teachers are female.²²

Only 17 per cent of all the teachers are professionally qualified (i.e. have passed more than grade 12).²³ A study conducted in the north of the country in 2005 revealed an enormous problem – lack of knowledge of the subjects they teach: when 200 primary school teachers were asked to sit for the same exams as their students, only ten passed.²⁴ Out of a planned 37 teacher training centers, only 22 are functional and many of those have weak capacity.²⁵ While an in-service teacher training curriculum has been developed to provide a four-week intensive training course for the country’s 100,000 teachers, its national roll-out remains pending.²⁶ Table 3 also reveals that the number of teachers available per student varies greatly across the country indicating the need for efficient redeployment of teachers.

	Badakhshan	Kandahar	Daikundi
Student:Teacher Ratio	27	58	45
Student:School Ratio	526	502	206

Source: EMIS 1384 and Oxfam analysis

In early 2006, funds were made available to recruit an additional 10,000 teachers per year, but this is insufficient and immediate action needs to be initiated to train a minimum of 53,000 additional teachers for the current year. Teacher training colleges need to be restored and the in-service teacher training implemented across the country.

Teachers need to be paid a living wage on time

Oxfam’s primary survey indicates that teachers are often not able to receive their money on a timely basis and that they often have to pay a fee to receive their salaries. Furthermore, teachers across the country do not all receive the same wage on average. The majority of the teachers in the Daikundi province receive less than \$ 38 (1,900 Afs) per month salary – this is well below the national average of \$ 50 (2,500 Afs).²⁷

These differences and delays are seriously affecting teachers' morale and if the government is going to meet its MDG targets, salaries need to be increased, corruption cut out, and the timeliness of payments improved.

Ghost employees

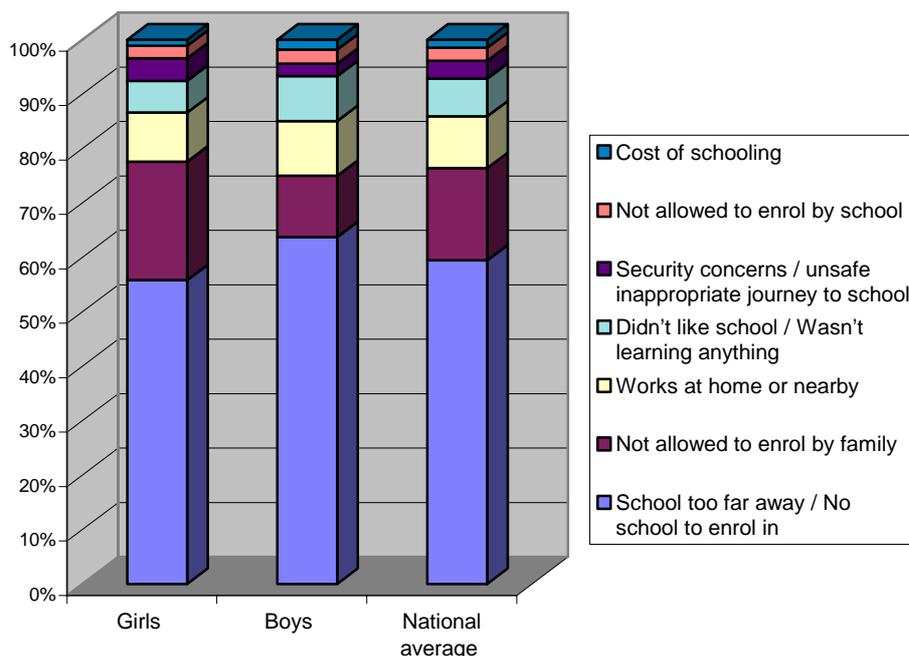
Between 16,000 to 20,000 teachers are estimated to be ghost employees.²⁸ They may be teachers who do not turn up to work, who only collect their salaries, and/or teachers who collect more than one salary as they are registered more than once. The creation of a national and provincial teacher database and community monitoring of teachers could save the Ministry approximately \$12 m (600m Afs) i.e. 2,500 Afs per teacher per month. This alone would help to pay for the estimated 30,000 teachers which the Ministry of Education is expected to need in the next five years. The Ministry of Education is already planning a robust teacher registration programme to tackle this problem and we encourage all stakeholders to make this crucial initiative a success.

Reconstruction of infrastructure

Another important reason for lack of enrolment of both boys and girls in school is the fact that the nearest school is often far away from home. Millions of Afghan children are effectively being denied access to education due to the lack of schools or teachers to cater for the huge influx of students in the post-conflict era. The National Risk and Vulnerability Assessment Survey (NRVA) in 2005 clearly indicates that the location of schools or lack of availability of schools are the main reasons for children being denied an education (Figure 5). Clearly the construction of school buildings is one of the most urgent policy priorities in Afghanistan.

Seventy-five to eighty per cent of school buildings at all levels were damaged or destroyed during 23 years of conflict.²⁹ Reconstruction has been seen as a major need (Table 4). In the past few years and thus far only 1,100 schools have been constructed or rehabilitated by the Ministry of Education. In the past two years 300 schools have been constructed through the National Solidarity Programme and another 500 schools were constructed by external organisations often with little or no co-ordination with the Ministry of Education.

Figure 5: Primary Reasons for Children Not Enrolling in School



Source: National Risk and Vulnerability Assessment 2005, Central Statistics Office, Islamic Republic of Afghanistan

Despite these efforts, reconstruction of the country's education infrastructure has been unable to keep pace with demand. Estimates, however, suggest that more than half the schools are in need of major repair, while 2 million children continue to study in tents or in the open air.³⁰ According to the Education Management Information System (EMIS), there were 10,191³¹ schools in Afghanistan in 2005-6 and several are without buildings. Most of the unregistered schools are also 'buildingless,' held in rented premises, tents, open air, mosques, or community schools – as unofficial schools. Fifty-two per cent have no safe drinking water and 75 per cent inadequate sanitation facilities.³²

Table 4: Cost of schools which need complete reconstruction		
Cost Calculation Parameters	Estimate	Assumptions
Number of schools to be constructed in the next 5 years	7824	EMIS 3 rd July 2006: number of government schools without buildings or with destroyed buildings plus number of schools required to accommodate a projected increase in child enrolment in the next 5 years assuming that each school has 8 classrooms with 40 students per classroom in 2 shifts.
Cost per school	\$72,000	Oxfam estimate for building an 8-classroom school with adequate facilities (separate latrine for boys and girls). ³³
Total cost of reconstruction in the next 5 years in 2006–7 with constant prices	\$563m	Excluding the cost of schools needing minor or major rehabilitation.

Source: Various Sources

Textbooks

Textbooks are an essential part of formal education and the Ministry of Education has undertaken, with donors, to produce an entirely new set of curricula for grades 1 to 9. However there are concerns that funding for printing books is insufficient (Table 5).³⁴ The Education Minister has, however, stated that based on the new curricula developed textbooks for primary education have been printed and will be distributed before the beginning of the next academic year.³⁵ The costs of books, however, would come down dramatically if they could be locally produced. Significant investment is needed in the printing capacity of the Ministry of Education; either the Ministry must re-activate its printing press or to find cheaper sources of printing within the country.

Table 5: Cost of textbooks required in the next 5 years (2007–2011)		
Cost Calculation Parameters	Estimate	Assumptions
Number of textbooks required for grade 1-12 in the next 5 years	180,722,652	Ministry of Education growth estimates of school population from 2007–2011. In 2007–08 textbooks for grades 1 to 9 need to be printed and in each subsequent year there will be a need to reprint (one-third of the books will be reprinted due to wear and tear). Average number of books required per child is 8 in primary, 17 in secondary and 23 in high school.
Cost per textbook	\$1	Oxfam estimate based on current average cost of printing books
Total cost of printing textbooks in the next 5 years	\$210m	

Source: Various Sources

2.2 Demand Side Constraints

In the first three years there were a lot of girl students – everyone wanted to send their daughters to school. For example, in Argandob district [a conservative area in southern Afghanistan], girls were ready, women teachers were ready. But when two or three schools were burned, then nobody wanted to send their girls to school after that.

Provincial representative,
Kandahar Province, December 11, 2005³⁶

On the face of it, since 2001, Afghan citizens have repeatedly expressed a keen desire to educate their children. According to a recent survey conducted by the Human Rights Research and Advocacy Consortium (HRRAC) a sizeable 81 per cent also had expectations that the government would be able to deliver services in three years.³⁷

However, the security situation has continued to worsen, with schools having emerged as the latest soft targets for groups trying to destabilise Afghanistan. Especially in the south, schools have been burnt, teachers threatened and some even killed.³⁸

Rural areas in particular suffer from lack of household demand for education, especially for girls. In rural areas the average net enrolment is very low at 34 per cent and ratio of girls to boys is 1:2, indicating that there is a great social challenge in demand for education.³⁹ In contrast, in urban areas net enrolment in primary education is reported to be as high as 53 per cent with almost a 1:1 ratio of boys and girls attending primary school, indicating that there is little gender discrimination and that constraints may be concentrated on the supply side due to lack of education infrastructure and other social constraints.

The Ministry of Education has admitted that 10 to 13 per cent of children drop out each year, but the 2003 Multiple Indicator Cluster Survey (MICS)

found a higher incidence of girls dropping out in seven provinces where more than 20 per cent of girls enrolled in school had not attended at all, just three days prior to the survey. These dropouts represent a clear drain on the education system – not only is it a waste of precious national resources when students leave their curricula mid-stream, but it becomes even more difficult to convince them to re-enter the education system.

End-user costs⁴⁰

We just bought the girls school bags each for 70 Afghanis. The distance to the school is far (a 20-minute walk) and their shoes wear out quickly, so that is another cost. I also took my daughter to a doctor in Kabul because of the stains on her face from the sun, and he told us to buy her an umbrella. So, in all, their expenses are a lot.

A household which sends 2 boys and 2 girls to school:
a boy in grade 2 and a girl in grade 1,
Chrar Ashyab District, Kabul Province⁴¹

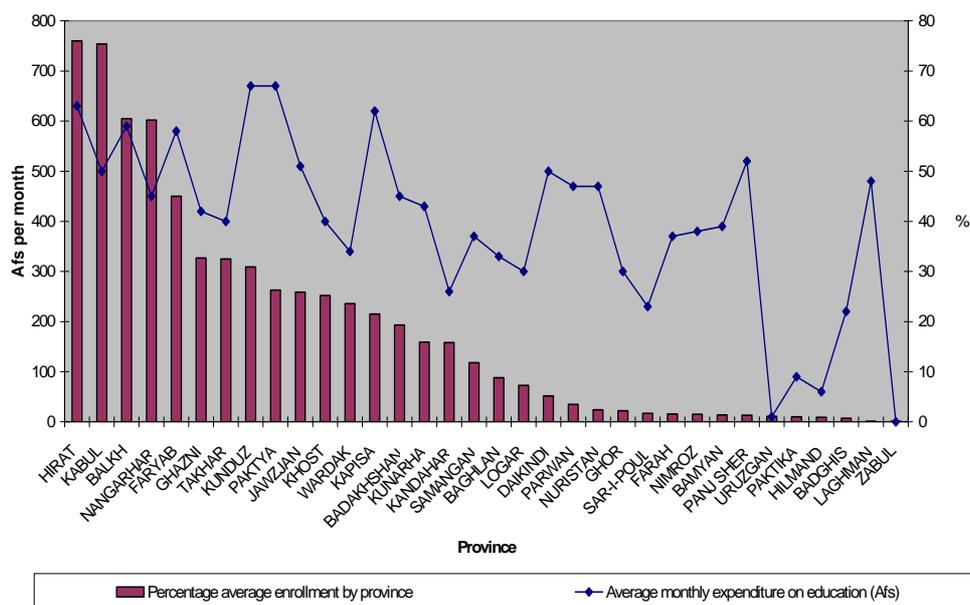
Due to the economic problems of my household my daughter doesn't go to school. If our economic situation gets better, I'll send her too. I don't want to discriminate between boys and girls...

A poor father with two sons enrolled in school
and a 14-year-old daughter who was not enrolled,
District 13 (Pul-i-Khushk), Kabul City⁴²

With the historic increase in enrolments just when the government has been unable to meet the full costs of education – households across the country are often forced to pay end-user costs and fees, which has affected their demand for education and in some cases resulted in children dropping out or being unable to attend school.

Even though the Afghan Constitution promises free education up to secondary school, there is a significant amount of informal user fees and costs to households for education, which can often deter families from sending children to school. Oxfam's primary research has demonstrated that across Daikundi province 85 per cent of schools charge end-user fees.⁴³ The average amount of the user fees per year, per student is 300 Afgs (\$6)⁴⁴ i.e. 2 per cent of per capita income.⁴⁵ These fees do not include household expenditure for school uniform, books, transport costs, shoes, stationery, midday meal etc., which increase the burden on households considerably.⁴⁶

Figure 6: Monthly household expenditure (Afs) compared to provincial enrolment figures (%)



Source: National Risk and Vulnerability Assessment 2005 Central Statistics Office, Islamic Republic of Afghanistan

The National Risk and Vulnerability Survey 2005 indicates that on average across Afghanistan (Figure 6) household expenditure for education is 188 Afs per month with the highest burden at least eight times that recorded in Kabul and Herat provinces. It is pertinent to note that, in several provinces with low enrolments like Badghis, Helmand, Nimroz, Sari-I-Poul, and Uruzgan, household expenditure is very low. These provinces also interestingly record the lowest enrolment rates.⁴⁷ It may be surmised that three factors coalesce in these provinces: a) the availability of education is very low so the opportunity to spend is low, b) the areas are particularly poor, relative to other areas in Afghanistan, so there is an inability to spend (which inhibits enrolment) and c) strong cultural factors in some parts of the country depress enrolment and therefore the need for expenditure.

Levels of poverty, informal user fees and the costs of sending children to school have a negative impact on school enrolment. The most pervasive and damaging of the different types of user fees are the informal expenses, which the community puts forth for supporting teachers. Schools often levy informal user fees just to keep operating, especially when money that is expected from the government for salaries does not reach the teachers. The poorest families are unable to send their children to school because of the costs of sending a child to school (however minimal) and also the opportunity cost of potential earnings.⁴⁸ There is therefore a strong case not only for complete abolishment of informal user costs, but also for increased community contribution and provision of incentives to enable children (even children from the poorest families) to enrol in school.

Universal midday meals

My family and I haven't eaten for many nights because there is nothing to eat. And my son returned from school today saying he was dying of hunger – I had nothing to give him.

A mother speaking about her 12-year-old son in fourth grade,
Nesher Villages, Belcheragh District, Faryab Province⁴⁹

Forty-eight per cent of children (i.e. approximately 6 million children) in Afghanistan are stunted due to malnourishment.⁵⁰ The majority of rural households have problems in satisfying food needs.⁵¹ This undoubtedly affects children's health and performance in school.

Universal nutrition programmes like the midday school meals introduced in India in 2001⁵² are expected to improve child nutrition, health, and education as well as address the malaise of high drop-out rates and repetition in schools through potential improvement in their educational performance. These interventions are expected to alleviate hunger and to encourage enrolment, attendance, and school performance. Quality improvement in education is particularly important for Afghanistan as the primary school completion rate is an abysmal 45 per cent – out of all the children enrolled in grade 1, slightly more than half of the boys and only about one-third of the girls complete five years of education.⁵³

School meals also function as an incentive to draw and retain children into classrooms in extremely poor societies. In Afghanistan in 2002 the World Food Programme (WFP) provided take-home food rations to 1.2 million students in support of the government's *Back to School* campaign. In 2006 this programme supported 1.5 million students with the *Food for Education* programme and 0.6 million with take home rations. The programme is targeted at food-insecure districts with poor educational indicators. In winter WFP intends to provide 450,000 children in difficult to reach areas with take-home rations of wheat. In addition, they plan to provide 400,000 girls with extra oil during the school year as an added incentive to retain them in class.⁵⁴ But the sustainability of even these targeted programmes remains in question.⁵⁵ It also barely makes a dent in addressing the scale of chronic malnutrition across the country.

Selection of children through targeted programmes is not a cost-effective mechanism given that almost half the child population suffers from malnutrition in Afghanistan. Identifying who is poor and which communities are most vulnerable is often difficult and the accuracy of data is questionable. Universal school meals with multiple externalities would go a long way in rebuilding Afghanistan children's education both in the present and future. Oxfam's calculations indicate that a universal programme to provide a simple, nutritious midday snack of milk and two fortified biscuits with universal coverage of all school-going children in Afghanistan would cost only \$32 per student per annum, i.e. an annual expenditure of \$192m in 2007–8.⁵⁶ This midday snack could potentially play an invaluable role in bolstering the health and well-being of students and also the quality of education for Afghanistan's future generations.

3 Inefficiency in Education Spending

As outlined before, inefficiencies in the education system are affecting enrolment (especially for girls) and the quality of education. Some of these obstacles can be overcome by addressing the inefficiencies in financing the education system, of which there are two main areas. The first area involves the process of education budgeting and implementation. The second area relates to the structural characteristics of the education system.

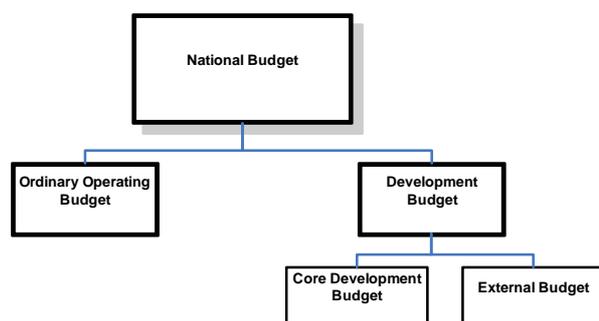
3.1 Process Inefficiencies

Ordinary and development budgets

At the outset it is important to map the process of education budgeting and implementation.⁵⁷

The national budget in Afghanistan consists of the ordinary operating budget and the development budget (Figure 7). The ordinary budget mostly consists of salaries and other administrative expenses. Both the Afghan Government (45 per cent) and donors (55 per cent) through the Afghanistan Reconstruction Trust Fund (ARTF) currently fund the ordinary budget.⁵⁸

Figure 7: Components of National Education Budget



Source Based on Ministry of Finance information

The development budget on the other hand covers expenses related to construction, rehabilitation, infrastructure, capacity building, and institutional strengthening programmes. To visualise an idea of scale – the development budget constitutes 83 per cent of the total national budget.

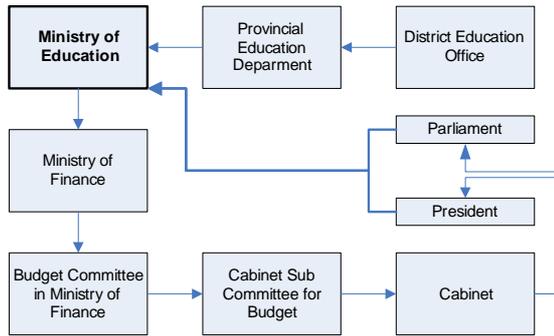
The development budget is entirely funded by donors and the major contributions are from the World Bank, USAID, and DFID. **The development budget comprises of two components.** The core development budget component is funded or loaned by the donors and is entirely implemented by the Ministry of Education. **The core development budget** is funded by donors, also through the Afghanistan Reconstruction Trust Fund (ARTF) – which supports the operating budget as well.⁵⁹

The external development budget on the other hand is 100 per cent funded and implemented by the different donors and countries with no or little co-ordination with the Government of Afghanistan. It is merely recorded in the financial management system of Afghanistan.

Setting the budgets

The process of preparation of the education budget is circuitous (Figure 8). The Ministry of Finance forwards the guidelines with the timeline for each

Figure 8: Education Budget Preparation Process



Source: Based on Ministry of Education and Ministry of Finance information

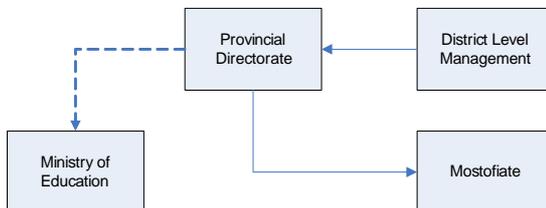
activity on: budget preparation, filling certain forms and formats, budget hearing, and the budget approval by the Cabinet and Parliament.

Each individual ministry has to fill out the forms with relevant information and submit them back to the Ministry of Finance. The individual ministry issues a memo to its provincial departments. The provincial departments must describe the priorities of the province

in terms of school construction, recruitments, infrastructure, health, and security. Another memo is issued to the departments within the ministry to illustrate their needs for the coming year. The Planning Department of each Ministry collates all the information and prepares a draft budget proposal. When the core budget hearing is done with the relevant ministries, the Ministry of Finance has individual or collective debates with the donors and the international community to raise funds/loans for each sector. The

donors are free to choose which sector they want to invest in.⁶⁰

Figure 9 Ordinary Budget Consultation Process



Source: Based on Ministry of Education and Ministry of Finance information

The administration department in the Ministry of Education has the duty of compiling the appropriate information with regard to the ordinary budget (Figure 9). A team of auditors visit the provincial directorate and collects information regarding the number of teachers, administrative staff

and other contractual staff. Based on the information gathered from all the provincial departments given to the administration department, the ordinary budget is prepared and proposed.

Weak consultation

The consultation mechanism between the provincial and district levels is extremely poor. Also, as the community, teachers, and parent-teacher associations are rarely consulted, the consultation is not in-depth. Most of the policy and budget decisions are taken at the central level, with minimal or no consultations with the main implementers of policies, namely provincial and district level departments, and schools.

Furthermore, the Ministry of Education is unable to adequately plan for recruiting new teachers because many actors construct or rehabilitate schools without co-ordination with the Ministry. The Ministry then faces a delay in equipping those schools with teachers because it has to get

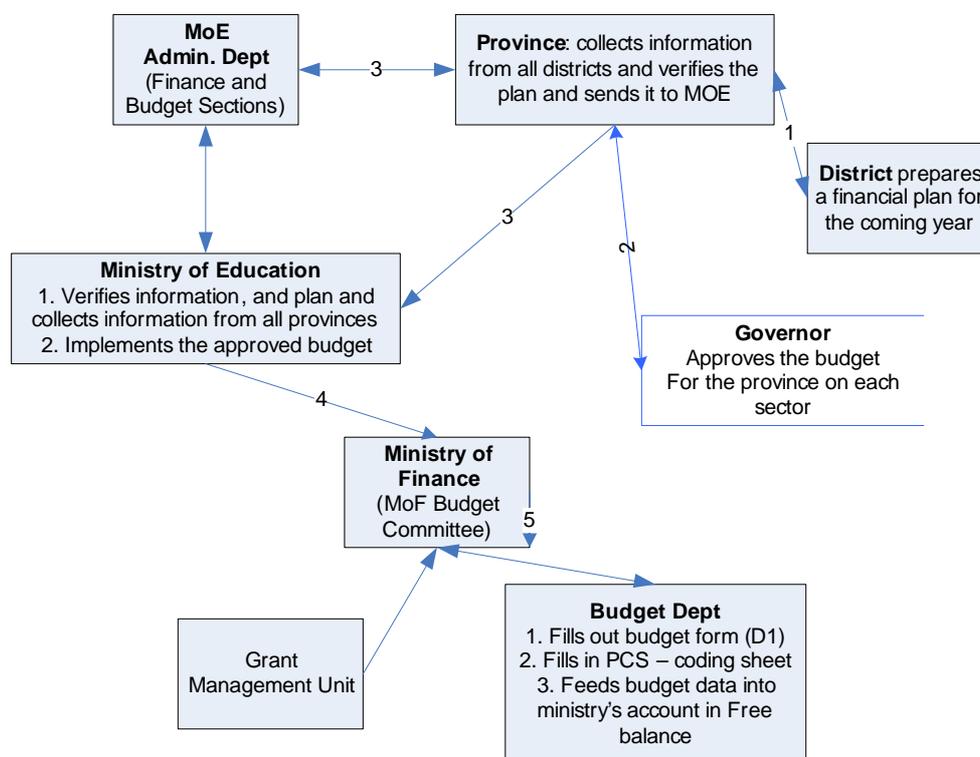
approval from the Ministry of Finance for an increase in budgets and an increase in the *Tashkil* or staff numbers.⁶¹

Relations between central and provincial education authorities are often strained as even supplies of stationery can be held up in order to demonstrate bureaucratic control. Instead a movement towards a zero-based budgeting process would automatically require a wider process of consultation as every budgeted component would have to be accounted for.

Delays and deficits

The greatest problem at the provincial and lower levels is the disbursement of money to the schools for salaries and small purchases. The procedure is complicated (Figure 10) as the papers move from the department to the governor, back to the department, and are then sent to the *Mostofiate*, where decisions can be kept inordinately pending.⁶² In conversation, one *Mostofiate* explains, 'If a child does not cry the mother won't feed her'.⁶³ It is alleged that there is widespread corruption for releasing disbursements both at the *Mostofiate* and the school trustee levels.⁶⁴ Teachers not only do not receive their salaries on time, but also do not get the entire amount they are eligible for.⁶⁵ The lack of capacity in the Ministry to plan and execute budgetary plans is a serious constraint.

Figure 10: Flow Chart Depicting the Development Budget Process involving the Ministry of Education



Source: Based on Ministry of Education and Ministry of Finance information

In terms of the ordinary budget the Central Ministry is responsible for the monitoring while the provincial departments seem to be responsible only for reporting. The central and the provincial ministries have insufficient

logistical support, human resources, inadequate capacity and capability in both monitoring and reporting to ensure implementation on a timely basis.

Bypass the government

Three-quarters of the funds channelled by international donors to education projects bypass the government; however, because of the structure of budgets the government receives a significant amount from donors on paper. However, donors are often contractors to companies, the military or NGOs, and the World Bank has estimated that if the basic package of health services (BPHS) were contracted outside the government system it could be 50 times more expensive.⁶⁶ Even within the education sector externally-contracted projects, for example, the project assigned to the Louis Berger Group to construct 23 schools has an average cost-per-classroom of \$22,813 – double the government average.⁶⁷

The aid provided by Provincial Reconstruction Teams (PRTs), while minuscule in comparison to national needs, is far more expensive in school reconstruction than that provided by aid agencies. The reluctance to sign a Memorandum of Understanding (MoU) with the Ministry of Education and has resulted in extreme inefficiency. Preferring to directly co-ordinate with the government bodies at the provincial or district level has led to schools being built without provision for teachers to be recruited and no records in the central ministry of where these schools are located.⁶⁸ Aid agencies⁶⁹ are also extremely uncomfortable about mixing military and humanitarian projects especially in the Afghan situation as it jeopardises the efforts of aid workers which are implemented according to need, and not to military or political aims, and it holds the receiving population hostage to military demands and blurs the lines between the 'aid worker and a combatant collecting intelligence'.⁷⁰

3.2 Structural Inefficiencies

Structural inefficiencies in the education system compound the process inefficiencies and prove to be a huge drain on the system. The wasted resources could have been used productively.

Unspent funds

The Ministry of Education is routinely unable to spend the money it is allotted. Estimates suggest that the Afghan Government disburses only about 50 per cent of the development budget, and less than that in the case of education.⁷¹ Better utilisation could have ensured school construction and reconstruction, but procedural bottlenecks and lack of a national planning framework have meant that much of those funds have been either under-utilised or not utilised at all.⁷²

Non-salary recurrent expenditure

The vast majority of the \$117.6m from the ordinary budget in the year 2005–6 was spent by the Ministry of Education on salaries (approximately 90 per cent), with the remaining being consumed almost entirely by administrative and service costs. In the 2005–6 (1384) ordinary operating budget of the government only \$3m (150m Afs) i.e. 3 per cent⁷³ has been earmarked for asset acquisition (i.e. non-salary recurrent expenditure). In

fact asset acquisition in the core operating budget currently includes only books, while other items such as tables, chairs, floor mats/carpets, and other necessary assets are unaccounted for.

Uneven fund distribution

One of the key areas requiring reform is the financing of education across provinces. Funding is uneven across Afghanistan. It is clear there are wide discrepancies in the amount that provinces are being given for salaries.

	Cost per school	Cost per teacher		Cost per child	Salary as % of Total Costs
		Yearly	Monthly		
Badakhshan	810,840	41,205	3,434	1,543	73
Kandahar	504,205	57,769	4,814	1,003	52
Daikundi	141,322	29,867	2,489	688	76

Source: various sources

Table 6 indicates that in Badakhshan the cost per school and per child is relatively high and as indicated in Table 3 there is a teacher for every 27 students. Donors, NGOs, and the international community are also investing heavily in the education infrastructure of the province. Badakhshan stands in sharp contrast to other provinces like Kandahar and Daikundi, which are relatively neglected by the government and the international community. Oxfam's primary survey indicates that the majority of the teachers in the Daikundi province receive less than \$38 (1,900 Afs) per month salary - this is well below the national average of \$50 (2,500 Afs).⁷⁴ However, these provinces, because of insecurity and remoteness, receive less attention from the international community.

4 Recommendations

Based on the detailed analysis of Afghanistan's process of education financing and subsequent constraints, the multiple stakeholders are urged to undertake the following policy actions to reform the process of education provision in order to reach the dream of universal enrolment.

4.1 Government of Afghanistan

Infrastructure investment

- Train 52,722 primary teachers in the immediate future. Additionally 63,616 primary teachers need to be trained and recruited to cater for the projected increase in student enrolments in the next five years. Additional gender sensitive initiatives need to be adopted to ensure that at least 50 per cent of those recruited and trained are female.
- Eliminate all formal and informal end-user costs in education. In addition to household investment in education, costs such as school uniform, books, transport costs, shoes, stationery, and midday meal need to be universally subsidised as far as possible.
- Provide a simple nutritious midday snack of milk and two fortified biscuits with universal coverage of all school-going children in Afghanistan, which would cost only \$32 per student per annum (i.e. an annual expenditure of \$192m in 2007-8).

Procedural reform

- Move towards a process of zero-based budgeting, which automatically requires a wider process of consultation to account for every budgeted component for education finance. The Government needs to allocate annual budgets for schools according to costs per child, teacher, and school.
- Initiate the planning process at the district level on a 'needs- and results-based' approach. The district plans could be consolidated in the provinces, and those of the provinces at the national level. This will enable the Ministry of Education to prioritise its work and reduce delays in approvals.
- Adopt a multi-year plan framework so that one delay and under-utilisation of funds does not have an adverse impact on other funds, and unforeseen delays will not see the death of a plan.
- Work on a nationwide mechanism to monitor the existing resources, capacities, and operations. Create a national and provincial teacher database and community monitoring of teachers.

Structural reform

- Earmark at least 20 to 40 per cent of the ordinary operating budget for recurring non-salary expenditure.

- Distribute funds evenly across provinces and districts based on the extent and nature of their educational needs, to ensure equitable outcomes and opportunities across the country.
- Establish a budget committee within the Ministry of Education from the different departments which will be dedicated to the budget negotiation process, and co-ordinate with the Ministry of Finance and external donors.
- At the province level, establish and transfer cash to a provincial education bank account after budget allocations and approvals are complete. This will reduce waste and improve efficiency.

4.2 Donors and International Community

- Invest \$563m in the core development budget to rebuild 7824 school buildings in the next five years.
- Support the Government in investing \$210m to ensure that 180 million textbooks are printed and distributed for all children from grades 1 to 12 in the next five years.
- Support recurrent expenditure for at least five years till the Government of Afghanistan is able to raise larger revenues.
- Share with all stakeholders plans for funding and service provision (direct and indirect) to avoid duplication within a national education framework.

4.3 Military

- Sign a protocol with the Ministry of Education at a central level and implement reconstruction tasks based on a co-ordinated needs assessment by the Ministry.

4.4 NGOs

- Support the government to build its capacity in the long term for sustainable education provision.
- Ensure activities contribute to a national education service delivered by the Government of Afghanistan.
- Ensure activities are within the National Education Framework.

Notes

¹ **Gannon** (2002) 'Girls Head Back to School in Afghanistan,' *The Daily Camera*, Associated Press, 22 March.

² The rate of growth of the enrolments in Afghanistan presents an unprecedented challenge. All enrolment data from Mr. Hameeda Karbolai, Head of Basic Education Dept, Ministry of Education, personal communication, 4th April 2006.

³ Enrolment data from the Education Management Information System (EMIS) 1384, Ministry of Education and population data from the Central Statistics Office 1384 both accessed in July 2006.

⁴ **Chaudry, A.** Adviser to Ministry of Education (August 2006) Correspondence with author, Plan to introduce new curriculum on the anvil, *Pakistan Tribune*, August 28, 2006. UNICEF has been actively involved in curriculum development (both the curriculum framework developed in 2002/3 and developing textbooks). They have completed the development of textbooks in major subjects from Grades 1 to 5. Grades 6 to 7 will be developed in 2006, with some additional minor subjects for Grades 1 to 5. Afghanistan has extended its definition of 'primary' education to Grade 9, and UNICEF has agreed that it will complete curriculum development up to Grade 9. Grades 10 to 12 will be handled by UNESCO.

⁵ EMIS 1384, Ministry of Education, accessed in September 2006.

⁶ **Spink, J.** (2006) 'Education, Reconstruction and Forced Migration in Afghanistan,' *Forced Migration Review*, FMR Education Supplement, July, p.15.

⁷ From information given by USAID and UNICEF during consultation meetings in July 2006.

⁸ This figure does not depict the funds contributed by households as end-user costs.

⁹ Based on Oxfam calculations from IMF data (<http://www.imf.org/external/pubs/ft/scr/2006/cr06251.pdf>) and Ministry of Finance projections available at (<http://www.mof.gov.af/eng/index.asp>).

¹⁰ **Wajdi, W.** Education Specialist World Bank (April 2006) meeting with author.

¹¹ **Pare, B.** French Battalion Kabul April 2006, meeting with author. Expenditure on education by the French Battalion (2002-6) has totalled Euros 563,697 (\$67,000).

¹² The CERP programme provides commanders in Iraq and Afghanistan with funds for use in small humanitarian and reconstruction projects in their areas of responsibility.

¹³ **M. Hashim Shahidi** Education Manager Swedish Committee for Afghanistan (April 2006) and **Wagma Battoor** Education Manager Care International (April 2006), meeting with the author.

¹⁴ **Gannon** (2002) 'Girls Head Back to School in Afghanistan,' *The Daily Camera*, Associated Press, March 22.

¹⁵ Oxfam GB's analysis based on the statistics provided by the Central Statistics Office. Even the Ministry of Education with a more conservative estimate admits that 40 per cent of children aged six to eighteen, including the majority of primary school-age girls, were still out of school in 2005.

¹⁶ **Spink, J.** (2006) 'Education, Reconstruction and Forced Migration in Afghanistan,' *Forced Migration Review*, FMR Education Supplement, July, p.15.

¹⁷ *Ibid.*

¹⁸ **Evans et. al.** (2004) p.118 quoted in Nick Pound's report, 'Where does the Money Go? A study on the flow of aid to the NGOs in Afghanistan', unpublished, May 2006.

¹⁹ **Spink, J.** (2006) 'Education, Reconstruction and Forced Migration in Afghanistan,' *Forced Migration Review*, FMR Education Supplement, July, p.15.

²⁰ Calculations based on enrolment data available in UNESCO EFA GMR 2006 and the following assumptions: (i) South Asia regional average of percentage of trained teachers used as a proxy for Afghanistan due to lack of accurate data on percentage of teachers with in-service or pre-service training (ii) Student to trained teacher ratio assumed as 40:1 which is the internationally acceptable benchmark by World Bank and Education International. Due to this strict definition of trained teachers all posts with untrained teachers currently serving in the education system are aggregated in the estimate of the shortfall.

²¹ **Faiz, A.**, Director General Education, Ministry of Education March 2006 during a meeting with the author, in Ministry of Education data estimates that student enrolments upto grade 12 are projected to increase by 1.9 million in the period 2007-8 to 2011-12. Additionally it is assumed that 143,000 teachers are currently employed in the education system.

²² **EMIS 1384**, Ministry of Education, accessed in September 2006.

²³ **Karbalyee, M.**, Director for Planning Department, Ministry of Education, April 2006, meeting with the author.

²⁴ *Ibid.*

²⁵ Ministry of Education, Teacher Training Department, July 2006.

²⁶ **Spink, J.** (2006), *op.cit.*

²⁷ Oxfam primary survey 2006, *op.cit.*

²⁸ **Faiz, A.**, Director of General Education, Ministry of Education 11th March 2006 interview.

²⁹ **Mr. Qasjmi** GTZ and MOE Planning department, April 2006, meeting with the author.

³⁰ These figures are for the year 2003. A. Strand and Olesen (Eds.) (2005) Afghanistan: Findings on Education, Environment, Gender, Health, Livelihood and Water and Sanitation From Multidonor Evaluation of Emergency and Reconstruction Assistance from Denmark, Ireland, the Netherlands, Sweden and the United Kingdom, CMI Report, Chr. Michelsen Institute, R 2005: 15.

³¹ Education Management Information System (EMIS): *Saakhtuman e Makateb* School Infrastructure, extracted August 2006.

³² Bruns, Minger, and Rakotomalala (2003) *Achieving Universal Primary Education by 2015: A Chance for Every Child*, Washington DC: World Bank.

³³ **HRRAC** (2004) Report Card: Progress on Compulsory Education – Grades 1-9, The Human Rights Research and Advocacy Consortium, March 2004 states that there is a standard government design for a concrete primary school with 8-10 classrooms that is built at a cost of \$100,000 per school. Oxfam is building a 12 classroom school for \$60,000 (in Daikundi) indicating that cost estimates vary across provinces. Oxfam therefore estimates that on an average \$72,000 would be the cost to construct a school with eight classrooms. This figure also tallies with the estimates of \$9000 per classroom used in TISA (2004), *Securing Afghanistan's Future*, Education, Technical Annex, January 2004.

³⁴ **Chaudray, A.** (August 2006) personal communication with author. USAID and DANIDA funded a \$9.1m programme of textbook printing in 2004–05 and the same joint project continues with a funding of \$6.7m for the year 2005–06. They are

expecting to be able to produce 11 million textbooks of the new curricula. However, this will not meet the need of all students, given the fact that there are 10 subjects in primary education (and 17 subjects in secondary school). Therefore 11 million books will only provide textbooks for all students in two subjects.

³⁵ Plan to introduce new curriculum on the anvil, Pakistan Tribune, August 28 2006.

³⁶ **HRW** (2006) Lessons in Terror: Attacks on Education in Afghanistan, Volume 18, Number 6 (C), Human Rights Watch, p. 35.

³⁷ **HRRAC** (2003) Speaking Out: Afghan Opinions on Rights and Responsibilities, Kabul: Human Rights Research and Advocacy Consortium, quoted in S. Kolhatkar and J. Podur (2005), Detestable Murders and Scumbags: Canada in Afghanistan, Z Net, December 5.

³⁸ **HRW** (2006) 'Lessons in Terror: Attacks on Education in Afghanistan,' Volume 18, Number 6 (C), Human Rights Watch. However, it must be noted that the number of confirmed arson attacks is relatively low and even fewer have been verified. What is very significant, however, are the night letters, intimidation and threats to burn down schools – which is almost as effective as actually burning them down.

³⁹ **NRVA** (2005) National Risk and Vulnerability Assessment 2005 Central Statistics Office, Islamic Republic of Afghanistan.

⁴⁰ End-user costs are expenditures on books, uniforms, shoes, travel, and food for children attending school. End-user fees are fees levied by a school authority, normally in an organised way, on parents of school-attending children.

⁴¹ **Hunte** (2005) Household Decision-Making and School Enrolment in Afghanistan, Case Study 3: Neshar Villages, Char Asyab District, Kabul Province, Case Study Series, Afghanistan Research and Evaluation Unit (AREU).

⁴² **Hunte** (2005) Household Decision-Making and School Enrolment in Afghanistan, Case Study 3: Neshar Villages, District 13 (Pul-i-Khushk), Kabul City, Case Study Series, Afghanistan Research and Evaluation Unit (AREU).

⁴³ Fees in this instance refer to fees collected by the school authorities from parents of school-attending children. The fees are used to pay for teachers' salaries, upkeep of schools and other costs. Oxfam conducted a primary survey in Daikundi province in May–June 2006 with structured questionnaires which were administered to headteachers in 100 per cent of schools in Nilli district with a total coverage of 5 per cent of all schools in Daikudi. Other districts in the survey include Sharistan and Khidir. End-user fees were defined as fees levied by schools for students to attend the school.

⁴⁴ **HRRAC** (2004) Report Card: Progress on Compulsory Education – Grades 1–9. The Human Rights Research and Advocacy Consortium, March 2004 has estimated that in Kabul province the average annual cost of sending a child to first grade was 350 Afs (\$7), to fifth grade 1,000 Afs (\$20), and to ninth grade 1,700 Afs (\$35).

⁴⁵ According to Afghanistan's Central Bank governor Noorullah Delawari, per capita income in 2005–6 reached \$293. 'Afghanistan's per capita income likely to rise, says central bank', Agence France-Presse, April 1, 2006 quoted in HRW (2006) *op.cit.*

⁴⁶ Oxfam primary research (September 2006) has also found user fees being charged for free accelerated education programmes such as APEP.

⁴⁷ It is interesting to note from the data that only Laghman and Panjsher seem to buck the trend; the reasons for this are beyond the scope of this paper.

⁴⁸ **Uranos, B.** (2006) Poverty forces Afghan children to quit schools, e-Ariana, Pajhwok, 06/18/2006.

⁴⁹ **Hunte** (2005) Household Decision-Making and School Enrolment in Afghanistan, Case Study 3: Neshar Villages, Belcheragh District, Faryab Province, Case Study Series, Afghanistan Research and Evaluation Unit (AREU).

⁵⁰ **Junko, M.** (2005) Child nutrition in Afghanistan: My children are smaller than others, Archive, Feature Stories: Malnutrition, UNICEF, Nov 9, www.unicefusa.org.

⁵¹ **NRVA** (2005) National Risk and Vulnerability Assessment 2005 Central Statistics Office, Islamic Republic of Afghanistan.

⁵² In response to a public interest litigation by the People's Union for Civil Liberties (Rajasthan) in April 2001, a Supreme Court order has directed all state governments in India to provide cooked midday meals for all children in government schools. The production of food has been decentralised to NGOs, self-help groups, corporate houses, or assistants within schools. In the Indian state of Rajasthan girls' enrolment increased by 20 per cent in the single year of introduction of the programme. **Drèze, J.** (2004), 'Democracy and the Right To Food', *Economic and Political Weekly*, 24 April.

⁵³ **Senlis Afghanistan** (2006) Afghanistan: Five Years Later: The Return of the Taliban, Chapter II: Hunger Crisis: Extreme Poverty in Afghanistan, Spring/Summer 2006.

⁵⁴ **World Food Programme** (2006)
http://www.wfp.org/country_brief/indexcountry.asp?country=004

⁵⁵ **Ebadi, E.** (2005) *op.cit.*

⁵⁶ The calculations are based on the following assumptions: a packet of milk costing 11 Afs can serve four students and each student also gets one packet of two fortified biscuits costing 2.5 Afs. Cost of meal per student = 2.75+2.5 =5.25 Afs x 300 school days in a year = 1575 Afs i.e. \$32 per child per annum in constant 2006–7 prices. The meal is provided only to primary and secondary school students with universal coverage.

⁵⁷ The financial year starts from Hamal (21st March) and ends in Hoot (20th March) the following year. Every year a mid-term review on the spending from the budgets allocated is done during Sunbulah (September/October) based on which the budget is revised. In Meezan (October / November), the Ministry of Finance (MoF) starts budget preparation for the next year.

⁵⁸ Information gathered from various sources including the Internal Audit department of the Ministry of Finance, Donors' partner meetings and personal communication with the Cabinet Secretary.

⁵⁹ The *Pool Ehteyatee* (emergency cash), known as the discretionary budget, is either a donation or a loan from the governments of Saudi Arabia, ADB, IDB, and the World Bank within the core budget.

⁶⁰ The Treasury Department of the Ministry of Finance has a bank account in New York City where each donor/country who makes a contribution to the rehabilitation of Afghanistan deposits the cash. Ministries have their specific individual codes where the fund is transferred on the sectoral bases in the relevant ministry's code.

⁶¹ The *taskhil* is the structure and number of staff that are employed which is set by the Office of Administrative Affairs and Council of Ministers secretariat in negotiation with Ministries.

⁶² Provincial Education Department Badakhshan, 4 April 2006, meeting with Head of Education Department.

⁶³ Meeting with Badakhshan Mostofiate April 2006.

⁶⁴ Interviews with district and provincial education department and the teachers in Shahr i Buzurg, Badakhshan Province April 2006. The district trustees spent 15 to 20

days in the provinces for releasing money for the salaries of the teachers and 20 to 30 Afs is deducted from the salaries of the teachers by the Mostofiate. Over and above that the trustee deducts double the money taken by the Mostofiate to compensate per diems and transportation cost.

⁶⁵ Oxfam primary research in Daikundi July, 2006.

⁶⁶ **Nawa, F.** (2006) Afghanistan Inc: A CorpWatch Investigative Report, April quoting Alastair McKechnie, the World Bank country director for Afghanistan.

⁶⁷ *Ibid.*

⁶⁸ **Karbolai, M.** April 2006, Head of Planning Dept, Ministry of Education interview.

⁶⁹ InterAction, a coalition of 159 organisations including Doctors Without Borders, CARE, and Oxfam America does not believe the military members of the Provincial Reconstruction Teams should be engaged in humanitarian and reconstruction activities.

⁷⁰ **Thalif, D.** (2004) Afghan Aid as a Military Weapon, Central Asia, Asia Times Online, August 5 and Tomkins Richard (undated), Troops trying to win hearts and minds.

⁷¹ Information from the Cabinet Secretariat (March 2006) in a telephone interview. This was declared by the Minister of Finance, the Office of Administrative Affairs and the Cabinet Secretariat during the mid term budget review in 1384.

⁷² **Pounds, N.** Where does the Money Go? – A study on the flow of aid to NGOs in Afghanistan, unpublished, May 25th 2006.

⁷³ *Afghanistan: Managing Public Finances for Development (In Five Volumes) Vol IV: Improving Public Financial Management: Case Studies of Selected Sectors*, p24-50, World Bank.

⁷⁴ Oxfam primary survey 2006, *op.cit.*

Research for this paper was conducted from February to September 2006. It included interviews and meetings with a wide variety of donors, NGOs and government officials as part of a budget-tracking exercise.

In addition primary surveys were conducted by Oxfam staff in 3 provinces, Kandahar, Badakhshan and Daikundi. In each province a sample of 5% of all schools across the province were taken across several districts. In addition one district was sampled in its entirety.

In Kandahar the districts sampled were, District 2, Kandahar city, Dand, Darman and Arghandab. In Badakhshan the districts sampled were Yawan, Shar-I Buzurg and Howzai-Markazi, Faizabad city. In Daikundi the districts sampled were Nilli, Sharistan and Khidir.

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