



Independent Joint Anti-Corruption  
Monitoring and Evaluation Committee

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PROGRESS MONITORING REPORT  
AGAINST CORRUPTION  
MINISTRY OF  
HAJ AND RELIGIOUS

Kabul - Afghanistan



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## Executive Summary

For the past year, MEC has reviewed the Anti-Corruption Plans (ACPs) of ministries. The Plans reviewed thus far are the Ministry of Finance; Ministry of Commerce and Industries; Ministry of Communication Information Technology, Ministry of Transport, and the Ministry of Refugees and Repatriation.<sup>1</sup> In this report, MEC has reviewed the ACP of Ministry of Haj<sup>2</sup> and Religious Affairs (MoHRA)

According to a letter<sup>3</sup> MoHRA sent to the Ministry of Finance, the Administrative and Finance Deputy Minister of MoHRA was mandated to establish a committee to monitor the implementation of the ACP and gather reports accordingly. In the letter under the category of Framework of Implementing the ACP, it is clarified that the Administrative and Finance Deputy Minister shall create and lead a committee which is responsible to continuously monitor the implementation of ACP. However, in the letter it is not specified when the committee shall be created, but it is added that the Plan and Policy Department is obliged to monitor implementation of the plan across the Ministry and provide a report to the designated committee. While MEC requested this report, but received no reply from MoHRA.<sup>4</sup>

This Review has revealed that the MoHRA does not have complete lists of its properties. Besides, it was discovered that the MoHRA has some serious problems in terms of returning under own possession usurped properties. These two questions are interconnected and are important for the MoHRA to be able raise revenue. The main finding of the Review is that the ACP is not well-designed and has many technical problems. First, it does not have proper baselines. Second, the ACP shall be based on proper evaluation of the vulnerabilities within the Ministry.

MEC strongly hopes that the MoHRA will take into consideration the recommendations and findings provided in this review and in future will take into consideration while drafting new AC Plan.

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<sup>1</sup> MEC, ACP Reviews, <http://mec.af/index.php/reports/ac-plan-reviews>

<sup>2</sup> During the month of *Haj* in Arabic calendar in every year, all Muslims over the world join Macca city of Saudi Arabia for some religious prayers-Haj processes. Depending the facilities and spaces that Saudi Arabia has in hand, it gives every Muslim country in the world a specific number of seats for Haj process, for Afghanistan it has approximately been around 30000 seats/shares. This means from Afghanistan only that number can attend. Thus, for better administration of Haj process for nominees in Afghanistan, MoHRA is mandated to facilitate the process for Afghans joining Haj every year. The preparation for transferring nominees to Saudi Arabia basically begins months before the Haj process in Saudi Arabia starts. The Haj Department with the help of Haj Mosques Endowment provincial offices facilitates the administration process of nominees to attend Saudi Arabia.

<sup>3</sup> MoHRA Internal document, letter number 1285, Plan and Policy Department, January 29, 2017.

<sup>4</sup> Barialai Amin, interview with MEC, August 30, 2017.

## Main Findings

During the review MEC discovered that the majority of officials in MoHRA (19 out of 25 interviewed)<sup>5</sup> were not aware of the ACP's existence and it was because the Plan was not shared with them. Conducting a corruption risk assessment is one of the mandatory elements for developing an ACP as it identifies the leading elements/vulnerabilities to corruption. After reviewing MoHRA's ACP and speaking with high officials in Plan and Policy Department, MEC realized that no corruption risk assessment was conducted prior to developing the Plan.<sup>6</sup>

The plan has many technical problems such as: objectives, activities, baselines, and indicators which mostly do not address fighting corruption. Additionally, indicators are vague, and they are difficult to measure qualitatively and quantitatively. Thus, it makes difficult to follow up with the implementation process.

## Recommendations

| No. | Category    | Recommendations   |
|-----|-------------|---|
| 1   | General     | MoHRA should consider the National Anti-Corruption Strategy (NACS) as a road map to create its annual ACPs.   |
| 2   | General     | MoHRA should conduct a risk assessment, identifying the vulnerable areas to be included in the ACP.   |
| 3   | General     | The Internal Audit Department's involvement is mandatory in creating a plan, identifying the vulnerable areas and developing control mechanisms in preventing future corruption. The department should be more active.  |
| 4   | General     | A training program is needed for capacity building in the Audit Department. The Department must be an independent and report directly to the Minister. A clear set of roles for the Audit Department is important for improving its ability to do a better job.   |
| 5   | Objective 2 | <ol style="list-style-type: none"><li>1. There is no monitoring mechanism from the Center (Kabul) for the construction process in the provinces. The entire process has been administrated by the Provincial Directorate of Haj and the Governor's procurement section. The only monitoring mechanism is the report papers signed by provincial engineers with some pictures from the constructing sites.<sup>7</sup> To combat corruption, the center should come up with strong monitoring mechanisms on construction processes in the provinces</li><li>2. There is no mechanism or a written procedure that clarifies conditions for building a mosque in an area. To avoid spending governmental budget without content knowledge, MoHRA should pass regulations or procedures that describe conditions for building or rebuilding a mosques in an area.</li></ol> |
| 6   | Objective 2 | Every year a specific number of Haj seats have been allocated to high officials of  |

<sup>5</sup> Out of 25 officials, only four knew MoHRA had an ACP.

<sup>6</sup> Barialai Amin, interview with MEC, August 30, 2017.

<sup>7</sup> Ibid.

|   |             |  |
|---|-------------|--|
|   |             | <p>the government and Members of Parliament (MPs). In 2017, it was 6,000 such seats.<sup>8</sup> According to quite important interviewee as well as public's opinions, most of these seats have been sold to individuals who have no relations with these high officials or Members of Parliament.<sup>9</sup> Interviews with two Hajies who participated in 2017 Haj, they admitted that they bought Haj seats from MP senators.<sup>10</sup> MoHRA should stop allocating extraordinary seats for officials. Also; it should limit the numbers and have some guidelines for the distribution of such seats only to certain select individuals.</p> <p>According to the interview with Haj Director, in center it is easy to handle challenges but in province it is not.<sup>11</sup> Haj Directorate in center has no direct control or monitoring mechanism on Haj registration process in provinces.<sup>12</sup> It should be created control and monitoring mechanisms during the entire Haj registration process in provinces.</p> <p>To avoid any misuse and for better monitoring of the Haj process both in Afghanistan and Saudi Arabia, the Audit Department should be involved directly or indirectly. To have better results, it is necessary for the Ministry to give the Audit Department a proactive role. The Department should maintain controlling mechanisms in all the vulnerable areas to corruption in the ministry. It should also be well-functioning to monitor the processes.</p> |
| 7 | Objective 3 | <p>MoHRA has no record of revenue generating endowments. It only has relative list of them only in secure places. Having a correct record is very essential for MoHRA in understanding the amount of revenue it has. MoHRA needs to create a committee to record the endowments. The committee must have members from several organizations from outside the Ministry. The committee must provide a comprehensive list of all revenue and non-revenue generating endowments, in all provinces and must submit the list to the President and the Minister. Only by understanding the exact number of all these properties it would be easy to follow up with usurped endowments.</p> <p>MoHRA has many usurped endowments in hand of occupiers who illegally own the properties and thus collect their revenue. To get all usurped lands back, it is very crucial for ministry to establish a separate interim directorate inside the Ministry. This directorate can allocate all these lands and regularly follow up with the law enforcement agencies.</p>  |
| 8 | Objective 4 | <p>Audit mechanisms are not functional in procurement processes in Saudi Arabia and in provinces of Afghanistan. Internal Audit department should be the main element for controlling the process.<sup>13</sup></p>  |

<sup>8</sup> MoHRA Internal document, table of seats allocated for high officials, Haj Department, 2017

<sup>9</sup> Two residents in Kabul, interview with MEC, September 26, 2017.

<sup>10</sup> ibid

<sup>11</sup> Haj Director, interview with MEC, September 25, 2017.

<sup>12</sup> ibid

<sup>13</sup> Internal Audit Deputy, Haj Director, interview with MEC, September 18-19, 2017.

## **Additional Recommendations**

1. Communicate the ACP with employees and provide trainings for them;
2. Require from the heads of the departments of the Ministry to design Work Plans in regard to ACP;
3. Conduct semiannual self-assessment and post the relevant reports on the website of the Ministry;
4. Communicate the strategy to the citizens by posting it at the website and by making outreach campaigns.

## Anti-Corruption Plan Development Process

The NACS in Afghanistan is the key roadmap for various administrations to bring reforms and fight corruption. Having an effective fight requires a comprehensive anti-corruption plan. One of the effective ways to develop a comprehensive anti-corruption plan is to conduct risk assessment.<sup>14</sup> Risk assessments help institutions to better identify the vulnerabilities to corruption or corruption risks and be able to manage them or better plan ahead to fight against them. The better corruption risk assessment leads to more effective corruption risks management and thus to more comprehensive ACP.

The A-C plan for every administrative body should contain information on vision, mission, goal and objectives of the body and how each element would facilitate the fight against corruption. In the plan, every priority/objective should contain information on how it does refer back to the goal and mission of the plan and why it's selected as an objective. Similarly, activities that are considered for every objective are to be clear enough on how they address the priority.

Indicators according to recognized expert in the field anti-corruption- Tilman Hoppe, are to measure the success of the project implementation and thus are of greater importance for ACP. Good indicators can help show clearer results with better impacts. Besides, well formulated indicator helps better measurement of completed activity so according to Hoppe, indicators should have the following characteristics to help for better measurement of the activity. "Indicators ought to be measurable in terms of quality and quantity, to be clear and understandable enough, and should have no information gap"<sup>15</sup>

MoHRA is the main body for perseverance of Islamic beliefs and traditions in the country. The mandate of MoHRA is in three main categories: administrating any affairs on religious preaching through mosques and *madrassas* (religious schools/universities), administrating and facilitating the annual haj process and collecting revenue from endowments.

All the three categories have significant financial aspects that can lead to corruption and misuse if not addressed and controlled properly. To avoid corruption in the above mentioned sections, MoHRA has recently developed an anti-corruption plan which has four priorities and 19 activities (AC).<sup>16</sup> The ACP was designed based on a request letter<sup>17</sup> from Ministry of Finance (MoF) to MoHRA. According to the letter, following the Brussels Conference all ministries were obliged to create ACPs and submit them to the MoF.<sup>18</sup> According to the letter on January 29,

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<sup>14</sup> Corruption Risk Assessment in Public Institutions in South East Europe: Comparative Research and Methodology. Regional Cooperation Council 2015. Liljana Selinšek, *SEE2020 SERIES*, p.73.

<sup>15</sup> Tilman Hoppe, Monitoring and Evaluation of Implementation of National Anti-Corruption Strategies and Action Plans Methodology, 2015, pp. 32-34.

<sup>16</sup> MoHRA ACP for 2017 developed with four priorities and 19 activities.

<sup>17</sup> Ministry of Finance, letter number PS1-1039, December 2016.

<sup>18</sup> Ibid

2017,<sup>19</sup> in response to MoF's request, MoHRA introduced a committee (selected members are: Head of Internal Audit, Head of Religious Preaching and Mosques, Head of Haj, Head of Endowments, Head of Human Resources and Deputy Head of Plan and Policy) to MoF which was created under the authorization of Administrative and Finance Deputy Minister. According to the letter, the committee has been obliged to monitor the implementation of ACP and present monthly reports to MoF. Creating the committee has been a great initiative from MoHRA in tackling corruption and monitoring implementation of ACP.

In the ACP, MoHRA has assigned four priorities/objectives: religious and preaching services, Haj services, endowments with its revenue collection, and providing better administrative and financial services in provinces.

## **Methodology**

MEC started its ACP review of MoHRA in early August 2017. The purpose of reviewing MoHRA's ACP was to: assess if ACP is comprehensive, recommend the vulnerable areas which were omitted but should have been included ACP, and more importantly, the implementation of the plan in MoHRA.

For better assessment of the plan in general and understanding the specific areas to be included in the report, MEC conducted desk research and analyzed relevant policies and procedures in the Ministry and interviewed different officials, and collected relevant data from the Ministry. Overall, MEC interviewed 25 officials from different levels in different departments across the Ministry.

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<sup>19</sup> Letter number 1385

## Findings

### Objective 1

| Objective   | Activity  | Indicator  | Impact  | Baseline |
|---|---|--|---|----------|
| Facilitating any religious preaches and services in country | Issuing <i>Fatwa</i> (religious sentences) on different issues in the society especially corruption                                   | Percentage work completed on <i>issuing fatwa</i>          | Raising awareness among public on different religious issues as well as corruption's negative impacts             |          |
|   | Assessing and Studying imported religious books and articles, making sure they comply with country's religious and cultural practices | Percentage work completed on assessing books               | Monitoring the imported religious books, making sure they do not oppose Islamic practices and believes in country |          |
|   | For recruiting mullahs, conducting transparent entrance tests   | Percentage work completed on test results                  | Raising awareness among <i>mullah/religious scholars</i> , recruiting young <i>mullah/religious scholars</i>      |          |
|   | Religious scholars' national assemblies for curbing corruption  | Percentage development on results of gatherings/assemblies | Preventing injustices in the society, public awareness on equities  |          |
|   | Reciting <i>khotbas/sermons</i> on religious days about different issues. e.g. corruption   | Percentage development on results of sermons               | Public awareness on countering corruption   |          |

## Findings

Prior to developing an ACP, conducting a corruption risk assessment is a pre-requisite. Corruption risk assessment helps with better understanding of existed vulnerabilities and results with better plan. The accepted practice shows that mostly following five areas can be considered as an ideally standardized ACP: Financial component which includes procurement and salary payments and administering revenues, etc.; integrity of employees; transparency of the institution (posting documents at the website and also to be able quickly process the requests from the side of citizens and civil society organizations to provide information); anti-corruption fight (hot-lines or other avenues to collect information from potential whistleblowers); independence and Accountability of the institution at place: not to allow other irrelevant actors to intervene into their activities.

Two questions should be considered while making objectives for an ACP: why is the objective selected and what is its relation with ACP.

The above objective simply describes one of MoHRA's regular activities which is stimulating public through religious preaches and services. Thus, the objective is more like an implication of collected routine activities in MoHRA during a year than curbing corruption. In general, this objective better functions in a non-anti-corruption plan than an anti-corruption one. Activities should have the same relations with the objective. They should address the objective and anti-corruption.

First activity has an anti-corruption action but does not have any great impact on anti-corruption. It is rather a routine activity that is to be part of plan because it is a daily activity. This is how the outcome of the activity ends up being irrelevant for a fight against corruption. Besides, the impact does not seem to be tangible: how and who is going to measure and would be able to measure it in the activity. The indicator is not measurable in quantity and also has quality problems. Despite the hardship, MEC interviewed officials and obtained documents showing that MoHRA has issued 20 *fatwas*<sup>20</sup> on anti-corruption.

The second activity of the objective is assessing imported religious books and articles. This activity is quite relevant to the objective of the plan meaning supporting a routine objective but it is not relevant with curbing corruption. The indicator and result of the activity are also not relevant with anti-corruption. Additionally, the indicator is not clear, cannot be measured qualitatively or quantitatively. Despite all, the incompleteness about this activity, MEC received a list<sup>21</sup> from MoHRA showing that since 2016 it has reviewed about 100 books.

The third activity is recruiting mullahs and conducting transparent tests. This activity sounds to be an anti-corruption activity, relevant to the objective. But the indicator is unclear, and cannot be measured quantitatively and qualitatively. Despite an unclear number of recruitments of mullahs, with documents in hand, MEC found that HR has recruited about 902<sup>22</sup> mullah and religious scholars across Afghanistan from 2016 to September 2017.

The fourth activity is on *Olamas'* (religious scholars) national assemblies for curbing corruption. Discussing the impact of the activity is hard. Although the activity seems relevant to the objective and is somehow an action against corruption, still its result is not clear. The indicator is unclear; it cannot be measured in quantity and quality. Having the documents, MEC found that in the last year MoHRA documented about 15<sup>23</sup> gatherings and or national assemblies by *Olamas*.

The fifth activity also has nothing to do with corruption. It is on reciting *khotba* (religious sermons) in mosques for people. It is a service delivery but cannot be counted as an action for

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<sup>20</sup> Internal Document, list of all *fatwas* on anti-corruption, 2016-2017.

<sup>21</sup> MoHRA Internal Document, list of all the religious books reviewed, 2016-2017.

<sup>22</sup> MoHRA Internal document, List of mullahs recruited since 2016, Human Resources, 2017.

<sup>23</sup> MoHRA Internal document, letter number 3435, list of all gatherings and national assemblies by mullahs/olama in 2016-17.

fight against corruption. Indicators have the same problems as the previous activities. In terms of implementation of the activity, according to the documents obtained by MEC, MoHRA has released three *khotba* in the last year.

The objective and activities seem to be included in the plan because one of MoHRA's mandates is working on religious preaches for people of Afghanistan. However, it has not been considered that the objective and the activities should address tackling corruption.

## Conclusion

Since the indicators of the activities are not subject to measurement in quantity and quality, they are not clear enough, so it has been hard to analyze the level/percentage of implementation. Review of the documents demonstrated that MoHRA has been active in performing all the activities listed for the first objective.

## Objective 2

| Objective                                    | Activity  | Indicator  | Impact   | Baseline |
|--|---|--|--|----------|
| Administrating services for the Haj nominees | Justly distributing the haj shares/seats in center and provinces based on their population      | Percentage completed on distributing shares          | Equity in distributing the shares to nominees                    |          |
|  | Sending delegates to Saudi Arabia, procuring shelters for Afghan Hajies                         | Percentage work completed on procuring the contracts | Transparently procuring fair and cheap shelters for Hajies in SA |          |
|  | Contracting in fair price with one of Airlines for transferring Hajies to SA                    | Percentage work completed for transferring Hajies    | Transferring Hajies to Saudi Arabia                              |          |
|  | Contracting with Mol on providing electronic passports for Haj nominees                         | Percentage completed in passport provision           | Providing passports for Hajies                                   |          |
|  | Contracting with food companies in Saudi Arabia in providing food for Hajies during Haj process | Percentage distribution of food                      | Distributing high quality food for Hajies in SA                  |          |
|  | Having transportation contracts for Hajies in SA  | Percentage development in facilities                 | Contracting for a regular transportation                         |          |
|  | Facilitating Hajies association room/center in Kabul for better arrangement of their flights    | Percentage development in facilitating the center    | Better service delivery  |          |

## Findings

This objective of plan is about providing better Haj services. The objective itself does not seem to be chosen as an objective to fight corruption. It rather is selected to present some simple activities ought to be completed during the Haj process. All activities listed for this objective are about some vulnerable areas in the Haj process but the writing style and wordings for some of them do not imply them to be actions against corruption. A good example is the fourth activity: ‘contracting with food companies in Saudi Arabia in providing food for Hajies during Haj process’ could be structured in a way to show MoHRA’s attempt to fight corruption in this matter. It could be drafted as *“monitoring and controlling the procurement process for food provision in Saudi Arabia; sending delegates to observe the process to be done transparently”*.

Only the first activity which is justly distribution of Haj shares, addresses a transparent process for distribution of shares. Despite the indicator for this activity does not seem to be clear, it cannot be measured quantitatively and qualitatively and it is vague. Still, the MEC found that the Haj Department considers Haj shares/seats for every province based on their existing population in each province, based on the population census provided by Central Statistics Organization (CSO).<sup>24</sup> For the Haj process in 2017, Haj department justly divided the seats/shares for each province in proportion to their existing population. Thus, one could say that the existing proportions considered for every province is fair enough.

The second activity relates to sending delegates to Saudi Arabia, procuring high quality shelters for the Afghan Hajies there. However, it is hard to see the impact of this activity as because the selected indicator is unclear, immeasurable in quality and quantity. Thus, it is challenging to understand what MoHRA means by ‘high quality’ shelter. Nevertheless, MEC realized that in 2017 like every other years, MoHRA has sent delegates to Saudi Arabia to provide the shelters for Afghan Hajies there.<sup>25</sup>

The third activity is contracting with one of the airline companies; again it is another annual activity of MoHRA but relevant for anti-corruption. Nevertheless, wording of this activity does not show curbing corruption. MoHRA could rephrase the activity to make it specific action aimed at monitoring transparency in the process. The indicator again is unclear, not to be measured in quantity and quality, and has information gap. Despite the technical problem in the activity, MEC assessed the implementation of the activity and realized for transferring Hajies to Saudi Arabia, MoHRA has contracted with Aryana Airways in Afghanistan. According to the documents in hand, there have not been any announcements or bidding processes for this contract, as the contract has been single-sourced to this company.

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<sup>24</sup> Table of population of provinces and Haj shares for each province.

<sup>25</sup> Contract copy with Aryan Airways to be single sourced.

The fourth activity is on contracting with Ministry of Interior for providing electronic passports for the nominees. It is another routine activity part of the Haj process and irrelevant for tackling corruption unless MoHRA would rephrase the wording to show the activity an action against corruption. As for previous activities, the indicator for this activity cannot be measured neither quantitatively nor qualitatively. For 2017 Haj process, MoHRA did provide electronic passports for nominees through Mol and according to the letter in hand of MEC, Haj Department facilitated nominees to get their passports.<sup>26</sup>

The fifth activity is on contracting with food companies for providing food for Hajies in Saudi Arabia. It is worth mentioning that the contract process might have its vulnerabilities and to make it a better activity. MoHRA could phrase it in such a manner which addresses curbing corruption rather than representing a completed activity. Like the previous activities, the indicator still has similar technical problems. MoHRA has sent delegates to Saudi Arabia to facilitate the food provision for Hajies there. According to their report and list of the participants, they have contracted companies. Thus, they have completed this activity.

The sixth activity is about contracting transport companies to transfer Hajies in Saudi Arabia. It could have added some elements to ensure transparency in the process. The indicator for this activity is again unclear, with information gap. It has no capacity to be measured qualitatively and quantitatively. According to the list in hand, MEC found that MoHRA has sent delegates to Saudi Arabia to facilitate the transportation of Hajies there.

The seventh activity is on facilitation of Hajies Association Room in Kabul. This room is for Hajies to stay there for hours before their flight to Saudi Arabia and after they return to Kabul. It is more like a passing road for Hajies, for making Hajies get to their flights and do not miss any necessary elements of flight.<sup>27</sup> Like other activities, indicator for this activity is not clear as well. Thus, it was hard for MEC to realize what it means by 'better facilitation of the room'. After randomly speaking with some Hajies<sup>28</sup> returned from Saudi Arabia and visiting the Association Room in Kabul, MEC realized that such room exists where Hajies check in and check out before they fly to Saudi Arabia or by the time they arrive back to Kabul.

In general, the activities for this objective require rigorous monitoring to avoid any possible corruption to occur. That means MoHRA should have a strong control and monitoring mechanism on each service that they deliver to people both in Afghanistan and Saudi Arabia. One of MEC's findings is that Internal Audit department does not have preventive tools: tools and mechanisms in place to prevent corruption. According to the sample of audit report they

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<sup>26</sup> Haj Head, interview with MEC, September 25, 2017.

<sup>27</sup> Haj Head, interview with MEC, September 25, 2017.

<sup>28</sup> 25 Hajies, phone call with MEC, September 17-18, 2017.

provided for MEC and after speaking with officials in the department<sup>29</sup>Internal Audit Department audits any section after they realize there is a problem occurring or immediately is about to occur. They do not have any pre-existed controlling mechanisms to prevent such corruptions to occur. They also do not have a monitoring mechanism to monitor all the processes and the vulnerable areas to prevent any corruption to occur. In contribution with Haj department internal audit department should create controlling and monitoring mechanisms that can effectively help the real fight against corruption.

### Conclusion

For implementation of the activities, MEC reviewed the documents and realized that as per every year, MoHRA has similar activities listed for this objective. Officials have gone through all the procedures to make the Haj process successful for people of Afghanistan. Based on the information mentioned above it can be said that all the mentioned activities for this objective have been completed. However, since the indicator each activity is not clear, MEC could not exactly reveal the real amount of progress in completion of each activity.

### Objective 3

| Objective   | Activity  | Indicator  | Impact  | Baseline |
|---|---|--|---|----------|
| Revenue collection, and preventing the usurping of the endowment properties | Safeguarding the endowments, prevention of usurping the endowments, referring and following up the usurped properties to courts | Protecting the endowments and development of works in courts | Safeguarding the endowments, recapturing the usurped properties |          |
|   | Better revenue collection of endowments in center and provinces, raising endowments' revenue                                    | Percentage development in revenue collection                 | Raising level of endowment revenue                              |          |
|   | Construction, reconstruction of holly places, prevention from destruction   | Percentage development in reconstruction and construction    | Prevention of holly places and endowments from damages          |          |

### Findings

The third objective is an anti-corruption objective relating to endowments.<sup>30</sup> The first activity is an anti-corruption activity since it safeguards the endowments preventing them from usurpation at the same time as it acts to recapture the usurped ones. The indicator for this activity seems to be a bit vague since it is not clear how to safeguards the endowments and to

<sup>29</sup> Internal Audit Official, interview with MEC, September 20, 2017.

<sup>30</sup> MoHRA ACP, third objective, p. 3.

what extend it follows up with the usurped properties in courts. Plus, the indicator is not measurable in terms of quality and quantity. Therefore, it is hard to measure the amount of work being completed. However, from the documents in hand, MEC found that endowment department is currently safeguarding its endowments and following up with usurped ones in judicial courts. MoHRA has 5,500 hectare endowment lands under property and from that 1,300 hectare is usurped. The usurped properties are in 26 provinces across Afghanistan.<sup>31</sup> Endowment Department is regularly sending letters to special court recently established in Ministry of Justice. So far, MoHRA has reported to this court about usurped properties in 18 provinces. It then follows up the process through sending official letters.

The second activity is about better revenue collection in endowment department. This activity is relevant to the objective and anti-corruption but it is not clear which method MoHRA has used for better revenue collection. As mentioned earlier, the indicator is vague; it cannot be measured in quantity and quality. According to the table provided by endowment department, there is increase in revenue of this department in 2017 in comparison to the previous years. This is a symptom of better revenue collection in the department.<sup>32</sup>

The third activity is about building and rebuilding the holy places and endowments and preventing their usurpation. This activity helps for better collection of revenue in MoHRA and thus could be of great impact if the indicator would be clear, measurable in quality and quantity with no information gap.

## CONCLUSION

MEC's findings show that endowment department has been active in collecting revenues generated from endowments/properties but only in secure areas. The statistics in hand of MEC shows a great rise of revenue collection in this department. However, the revenue is from secure areas. In insecure areas a large number properties are in hand of usurpers who use the benefit and collect the revenue for which even the department does not have a record of the usurped properties. So what is very essential for this directorate in particular and for MoHRA in general is establishing a mechanism to identify its properties across Afghanistan then starting to collect revenues. Once the entire property is identified, MoHRA can start having a greater mechanism to claim back the properties legally.

According to the documents collected, endowment department has been active to address the activities listed for the objective. Since, the indicators listed for activities are not clear, therefore it is very hard to measure the amount of work this department completed.

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<sup>31</sup> MoHRA Internal document, table of usurped lands, Endowment Department, August 30, 2017.

<sup>32</sup> Document on increased in collected revenues in Endowment Department

## Objective 4

| Objective  | Activity   | Indicator   | Impact                              | Baseline |
|--|--|---|-------------------------------------|----------|
| Better administrative and financial service delivery in center | Announcing vacancies in center and provinces, merit based and free completion based recruitment processes                    | Percentage development in announcing positions              | Recruiting professional HRs         |          |
|  | Continuing the Capacity Building for Result (CBR) process in center and provinces  | Percentage development in work completion                   | Recruiting professional HRs         |          |
|  | Using the development budget for constructing mosques and holy places in center and provinces                                | Development in percentage distribution of budget            | Justice in constructing holy places |          |
|  | Monitoring the necessary purchases in center and provinces   | Percentage Development in serious monitoring                | Corruption prevention               |          |
|  | Assessing the financial and administrative aspects of haj, endowments by anti-corruption commission/High Office of Oversight | percentage development in assessment of technical documents | Corruption prevention               |          |

## Findings

This objective addresses anti-corruption. The first activity is about a free competition based recruitment process in HR and that is a good example of an anti-corruption activity but the indicator for this activity is not measurable in quantity and quality. Since the indicator has some technical issues, it was hard to analyze the percentage work completed for this activity. Besides since September 2017, all the recruitments from Grades 2-6 in ministries should be completed by Independent Civil Servant Commission and that is the reason why HR department had no recruitments this year, as there has been no open vacancies either.

The second activity is continuing with CBR process. This indicator is vague, with no capacity to be measured in quality and quantity. MoHRA has seven shares of CBR and according to documents only four are completed/recruited. The remaining three are under process. According to the documents obtained by MEC, recruitment of Administrative and Finance Head, IT Head, Public Awareness Head, and Internal audits are completed but Gender Head, Human

Resources Head and Plan and Policy Head are under process still.<sup>33</sup> So at the moment of September 27, 2017 completed 50 percent and is still under process.

The third activity of this objective is about spending the development budget in constructing holy places in Afghanistan. The indicator for this activity is vague, immeasurable in quality and quantity. A table of all mosques constructed in 2016-2017 by MoHRA shows that about AFN 37,860,610 budget has been allocated for constructing mosques and other holy places.

The next activity is about serious monitoring of purchases in center and provinces. This activity seems to be a good anti-corruption activity; however, MEC has no documents in hand revealing that MoHRA has monitored the purchasing materials in center and provinces. It should be mentioned that indicator for this activity is similar to other indicators: vague and immeasurable.

The fifth activity is about assessment of almost all departments in MoHRA by the Anti-corruption commission/High Office of Oversight and Anti-Corruption (HOO). Since implementation of this activity depends on external organization, MEC could not get information from the external organization on implementation of activity.

## CONCLUSION

It was not possible to fully evaluate this objective's implementation; however, based on the information available and collected day, it can be evaluated as half-implemented.

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<sup>33</sup> MoHRA Internal document, list and documents of four CBR positions recruited, HR Department, September 23, 2017.