



**Independent Joint Anti-Corruption Monitoring and Evaluation
Committee**

**VCA Report on the MOLSAMD Pension Payment
Process for Retirees**

(translated from Dari)



**Kabul
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Acronyms

CBR	Capacity Building for Results
HRD Cluster	Human Resources Development Cluster
MEC	Independent Joint Anti-Corruption Monitoring and Evaluation Committee
GDPT	General Directorate of Pension Treasury
IARCSC	Independent Administrative Reform and Civil Service Commission
MIS	Management Information System
MoLSAMD	Ministry of Labor, Social Affairs, Martyrs and Disabled
MoCI	Ministry of Commerce and Industries
MoF	Ministry of Finance
MoRRD	Ministry of Rural Rehabilitation and Development
MoE	Ministry of Education
MSI	Management Systems International
NPP	National Priority Programs
P&G	Pay and Grading
PASNP	Pension Administration and Safety Net Project
USAID	United State Agency for International Development
VCA	Vulnerability to Corruption Assessment

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The VCA objective

The purpose of conducting a VCA on the pension process for retirees is to identify the forms, sources, implications, and extent of corruption and vulnerabilities to administrative corruption; present appropriate recommendations in order to improve and speed up the working process; and to protect the process from potential vulnerabilities to administrative corruption.

Introduction to MEC

i. The Committee

As suggested by its name, MEC is an independent joint Afghan/international committee. The Committee was established based on the Presidential Decree 61 (March 18, 2010) after the need to monitor efforts to fight corruption was identified. The Committee is composed of six reputable experts, three of whom are Afghan and three who are international. National members of the Committee are appointed by the President of Afghanistan and the three international members are proposed by the international community.

The purpose behind the establishment of MEC is to oversee the Afghan government and international community's performance in the fight against corruption independently and in a precise manner. Additionally, the Committee is responsible for developing recommendations and benchmarks directed to national and international institutions and to monitor their implementation. The Committee prepares reports on the progress of the benchmarks and its activities every six months and presents it to the President, the National Assembly, the Afghan public and international community. Likewise, the independence of MEC has been recognized as an irrefutable principle by the Afghan government and international community that has provided the Committee with power to conduct its work effectively.

ii. MEC Secretariat

MEC is supported by a technical secretariat comprised of national and international staff. The Secretariat is led by an Executive Director and is divided into three main pillars (Governance, Prevention, and Law Enforcement) consisting of an international expert, a national advisor, and a national officer, with over-arching policy expertise provided by a Senior Policy Advisor. The Secretariat works closely with the parties implicated by the recommendations and benchmarks to ensure that they are implemented. The Secretariat also consists of a VCA Unit responsible for undertaking the VCAs.

iii. The VCA Unit

Part of MEC's mandate is to provide recommendations to institutions to improve their working procedures and processes in providing public services. This objective requires precise identification of vulnerabilities to public services and other agencies' functioning procedures. In 2012, MEC, in partnership with MSI, established a VCA Unit within the MEC Secretariat to conduct VCAs covering a variety of public service areas.

VCAs are a mechanism used to identify susceptibilities to corruption in government processes and develop strategies to reduce the vulnerabilities. The VCA Unit began operations in September 2012.

I. Report Summary

i. Context

The process of distributing pensions to retirees in the GDPT of MoLSAMD is one of the most important and demanding processes in the government. The GDPT typically has over 300 daily visitors to its office. The old administrative system is the main reason pension payments are often delayed weeks or months. The Reforming the Pension Process and Social Security Network project of the World Bank began in 2009 and is attempting to establish a new electronic pension system. Nevertheless, there are still numerous complaints due to the complicated administrative bureaucracy. Therefore, MEC conducted research and an assessment into the vulnerabilities to administrative corruption of this process. The VCA Unit used different methods of research, including interviews, roundtable discussions, questionnaires and meetings.

ii. Findings

The findings of this assessment indicate that numerous deficiencies and gaps within legislative documents, the organizational structure, and the information management system are to blame for the various forms of administrative corruption found by the VCA Unit. The most common forms of administrative corruption found during the assessment were bribery (from the pensioners), process delays, forgery, and nepotism. Additionally, the VCA Unit observed weak cooperation and coordination between departments in implementing the new pension system.

iii. Vulnerabilities to corruption

Vulnerabilities identified through the assessment include the following: weak implementation of the process by the relevant authorities, insufficient staffing levels, long procurement process of the World Bank-funded project, weak coordination between related organizations, inappropriate influence and involvement by some authorities and Members of Parliament, and the use of two systems of filing (classic and modern).

iv. Recommendations to address vulnerabilities

Given the vulnerabilities, the recommendations to MOLSAMD are to: amend the relevant legislative documents, design a monitoring mechanism for enforcing the law, recruit sufficient staff, simplify the working procedure of the process, ensure the related organizations enforce the legislative documents, create a mechanism to prevent unfair interference in the process, prevent bribery, establish a modern information system to replace the old one, guarantee the safety of retiree documents, and establish a one-stop window for the process.

II. Preface

Retirees are an important part of any society, and their government should provide them with the means for dignity and a proper livelihood. The GDPT is the Afghan governmental institution delegated with the responsibility for pensions, and is located within MOLSAMD.

Given the existing challenges in this process, the authorities of MOLSAMD attempted to address the problems through a 2009 World Bank-funded project to reform the pension process. The main aim of this project was to bring fundamental reforms into the process. Despite the existing challenges, the project has resulted in the development of numerous regulations, procedures and other legislative documents and a new management and information system. Additionally, 30 staff of the Pension Department have received relevant training in the new system and procedures.

Despite these successes, the project has not yet been able to input the old information into the new system or train the relevant organizations and ministries in the use of the new system. The pension process is still problematic and vulnerable to corruption in many ways.

i. Areas covered by the VCA

The assessment includes the current pension process as well as the new process being implemented through the World Bank project.

The project was supposed to finish in three years, but has extended into a fourth year. The assessment also looked at the issues that have delayed the project. The legal and administrative framework, human resources, and information and document management system of the process were assessed.

ii. VCA methodology

The VCA Unit used the methods below to collect data for the VCA:

- General study of media reports
- Study and analysis of the legal and administrative documents of the process
- Interviews and open discussions with the key authorities of the process
- Interviews with staff and clients of the process
- Group meetings
- Daily observations of the process

a. Method of Identifying Vulnerabilities to Corruption

Identifying vulnerabilities to corruption is based on the terms of article 3 of the *Anti-Corruption Law*. Article 3 of this law considers the following to be administrative corruption:

- Bribery
- Embezzlement

- Theft of documents
- Illegal waste of official documents
- Violation of the limit of legal competency
- Abuse of power
- Creating obstacles to implementing justice
- Misuse of government facilities and pursuing personal matters during official working hours
- Leaving work without appropriate reason
- Hiding the truth
- Impersonating authorities
- Illegal accumulation of assets
- Using or creating fraudulent documents
- Receiving any kind of gift
- Negligence of duty
- Non-observation of organization's regulations
- Discrimination based on tribal, religious, party, or gender
- Proceeding or avoiding any other actions stipulated in the anti-corruption law

b. Method of Presenting Recommendations

The VCA Unit considered several sources of information in the process of developing recommendations to address the identified vulnerabilities, including comments made by interviewees as well as the researcher's own observations. The recommendations of this research are thus well founded. Furthermore, the team considered the overall situation and possibilities of the ministries and other institutions, in order to ensure the applicability of the recommendations. The ministries and other entities can thus make use of the team's findings to mitigate vulnerabilities to corruption and improve their situations.

III. Assessment of the Legal Framework and Legislative Documents Related to the Process

The legal framework of a given process typically consists of all legal and administrative documents that pertain to the process and outline the rights and duties of the stakeholders involved. The legal framework typically includes articles of law, regulations, legislative decrees, decisions by the Council of Ministers, ministries' approved procedures, and other policies.

The existence of a robust legal frame will strengthen a particular area of work and allow it to function more effectively. It is also considered to be an effective method of preventing corruption. Sometimes the misinterpretation of an article or a term of the legal framework can cause confusion and favor corruption. Therefore legislators are responsible for providing strong

definitions for an article or a term and ensuring that laws, regulations, decrees and procedures are consistent and clear.

However, even when legislators design exemplary legal frameworks, administrative changes, insufficient implementation capacity, and incorrect interpretations of legal documents can weaken the effectiveness of the legal framework and create unforeseen vulnerabilities. This phenomenon can also be observed in the pension process. Accordingly, in addition to assessing other aspect of the process, the VCA team has taken the legal framework of the pension process into consideration in order to distinguish challenges and vulnerabilities to corruption.

i. Legal documents related to the pension process

The VCA Unit received and analyzed the following legal and administrative documents:

- *Labor Law*, January 2007
- *Civil Servants Law*, July 2008
- *Military Law*
- By-law regulating staff pension, February 1988
- By-law regulating *Civil Servant Pension Law*, July 2008
- By-law regulating officers and sergeants, April 2010
- Regulation for personal affairs of Civil Servant Staff, August 2009
- Instruction for human resources of civil service organizations to execute the regulation for the pension of civil servants in Afghanistan, October 2010
- Procedure for the staff of the Ministry of Defense, Ministry of Interior, National Directorate of Security and other entities with military structures to effectively execute regulations for paying pensions of officers and sergeants, January 2011
- Operational instructions for GDPT, 1974

ii. Sufficiency of the legal framework

Currently there are nine legislative documents (e.g. laws, regulations and procedures) in force covering the recruitment process. Repetition, vagueness, and contradictions are often noticeable in them – examples of which are described below:

- The multitude of legislative documents and administrative procedures is one of the challenges for the pension process. In addition to two separate civil and military regulations, there are regulations covering the personal affairs of civil servants, a *Civil Servant Law* and *Labor Law*, civil and military procedures, a by-law regulating pensions, and operational instructions for GDPT from 1974. The many rules and regulations creates confusion for staff and paves the way for corruption, because officials can pick and choose which regulations to follow to best suit their situation.
- The contradictions between the laws are very noticeable. For instance, paragraph 4 of article 10 of the by-law regulating civil servants states: “the civil servant’s payment of pension cannot be in excess of 80% of his last payment and its component of the

position he held.” This article is in direct contradiction to article 141 of the *Labor Law* which states that “a pension as a result of work-related disability or death or illness on the basis of a medical certification, regardless of the duration of the service is 100% and equal to the last grade of salary paid before the retirement.” Meanwhile the highest rate of pension in the military sector is 94%. The contradictions between the laws and regulations should be removed.

- Accounting methods described in article 21 of the by-law regulating civil servants’ rights are based on multiplying factors of 1.4%, 1.7%, and 2%, which provides opportunities for paying different levels of pensions to retirees through its ambiguity. Abiding by this article will breach article 141 of the *Labor Law*. Therefore, such calculations damage the rights of pensioners and causes confusion and misuse of the process.
- Paragraph 9 of article 3 of the by-law regulating pension payments for civil servants in regard to voluntary retirement states that for each year that someone retires before the eligibility age of 63, their pension amount will be decreased by 3%. Additionally, it is in contradiction with the new pension policy that will come into effect soon.
- The issue of the rights of deceased retirees’ heirs is another challenge. For instance, for a person that serves for 40 years and pays 8% of their salary into the pension fund every year and dies one year after retiring, their heirs are only entitled to a lump-sum amount of the pension that would be received for six years. If a retiree dies 25 years after retiring, he will receive the pension for 25 years. In the former situation, the pensioner’s family receives significantly less than in the latter situation.
- Besides the contradictions in some articles of the legislative documents of the process, there is vagueness in certain articles of these documents as well. For instance, paragraph 1 of article 3 of the by-law regulating civil service employees’ rights specifies contractors as part of the civil service staff. According to civil service staff law, positions in grades 7-8 fall within the definition of laborer and contractual employees are consultants within organizations. It is not clear whether contractual staff are entitled to pensions.
- Article 24 of the civil servants by-law regulating pension’s details the complaint investigating commission of retirees and the appointment of its members. The commission is a governmental body, and if the intention of the commission is to ensure justice and impartiality in the process of paying pensions, there should be a member of the retirees’ association appointed as a member of this commission.
- The other issue which results in corruption and inequality is the multiple decrees pertaining to the calculation of army and Jihadi service into the years of retirees’ service. This is not calculated for all people. The issue depends on the decision of the staff of GDPT whether or not to take this calculation into consideration for clients.
- Exceptions to the execution of laws and regulations approved by the Council of Ministers and presidential decrees make the pension process vulnerable to administrative corruption. On the basis of staff and expert statements, such decrees can hold back justice and work progress.
- The by-law regulating civil servants delayed the implementation of certain articles by five years. For instance, paragraph 5 of article 22 of this regulation delays the execution of paragraph 1 of article 22 for five years. As well as this regulation, an earlier by-law regulating staff pensions is also valid and is in force. Therefore, the multiple decrees in

action and the postponement of some articles of legislative documents for five years is a noteworthy issue identified.

There might be more gaps and issues which have not been spotted by the VCA Unit, but the authorities with more intimate knowledge may be able to help identify and remove them.

iii. Personal decisions in the process

In certain cases, due to gaps and deficiencies in the law, regulations, bills and other legislative documents of the process, officials inevitably make decisions on their own or deliberately ignore the law. Such decision-making is more anticipated in issues related to retirements, dismissals, replacements and the determination of pensions.

iv. Execution of the legal framework

As previously pointed out, one serious challenge in the process of regulating retirees’ affairs is the violation of related legislative documents. Some areas which have been stated in the legislative documents of the process, but are not being implemented are described below:

Table 1: Violations of the legal documents of the pension process

Articles of the legislative documents	Violations of law and regulations by governmental organizations in the pension process
<p>Article 25 of the by-law regulating civil servants’ pension: By the organizations in spite of 40 year service</p>	<p>Although the term for service is 40 years, so far several organizations have violated this article and extended the service duration for some individuals who have served more than 40 years.</p> <p>It is clear in the law that the service term is 40 years and the age for the term is 65; even so, more than 8,000 staff - particularly in the Ministry of Education – have not retired and their service has lasted 45 to 50 years.</p>
<p>Article 16 of the by-law regulating civil service staff pension: There are two ways which do not lead to retirement</p> <ol style="list-style-type: none"> 1. The person was under investigation by authorities and as a result of a court order released from imprisonment; 2. Temporary invalidity or illness with subsequent recovery. 	<p>Although article 16 of the by-law regulating pensions states two ways for avoiding retirement, the majority of governmental organizations violate this article and disregard some retirement. Such violations are very evident in the Ministry of Education and Ministry of Defense.</p>
<p>Article 141 of the Labor Law:</p>	<p>Contradiction of article 141 of the <i>Labor Law</i> with articles 10 and 20 of the by-law regulating civil servant rights.</p>

v. Enforcement of the legal framework

Due to different reasons, including the breaking of laws and immunity from justice, the legal framework of the pension process is often not implemented as anticipated.

vi. Vulnerabilities related to the legal framework

Assessments indicate there are nine documents, including laws, regulations, procedures, approvals, circulars and other instructions, that relate to the pension process. As a result of the analysis, answers to the questionnaires, eyewitness accounts and other sources, the vulnerabilities below were identified in the legislative documents of the process:

- The number of legal documents causes confusion for staff and applicants and has paved the way for misuse.
- Contradictions in some articles of the *Labor Law* and the by-law regulating civil servant pensions results in administrative corruption. For instance, the conflict between article 141 of the *Labor Law* and articles 10 and 21 of the by-law regulating civil servant pensions.
- Issues in the legal documents of the pension process can result in administrative corruption:
 - The multiplication factors of 1.4%, 1.7% and 2% in article 21 of the by-law regulating pensions are complex and can contribute to injustice and corruption in the pension process. This way of calculation not only damages the rights of many retirees but also gives rise to misuse.
 - Paragraph 9 of article 3 of the by-law regulating civil servant pensions specifies a 3% decline from the last payment of service period up to the age of 63. This could cause inequality against the rights of staff and also is in contradiction to the constitution.
 - The issues of stopping the pension payments for deceased retirees and providing a one-time three-year lump-sum payment to the heirs are two of the challenges of the pension regulations.
- Article 24 of the civil service by-law regulating pensions discusses the Complaints Appeal Commission for retirees and the appointment of its members. The Commission is entirely a governmental body which is structured independently. If the intention of the Commission is to ensure justice and impartiality in the process of paying pensions to retirees, there should be a member of the retirees' association as part of the commission.
- The calculation of army and Jihadi service into the service years of retirees is another issue. This calculation takes place for only some people. Such conduct results in corruption and injustice.
- Exceptions in the execution of laws and regulations make the pension process vulnerable to administrative corruption and hold back the implementation of law and justice.
- Some articles of the law are not implemented even then they are clear and explicit, but the lawbreaker goes unpunished.

vii. Recommendations

- a. MoLSAMD and the IARCSC, in coordination with the Ministry of Justice, should take serious action to rectify the current contradictions and vagueness in the legislative documents of the pension process.
 - **Responsible entity:** MoLSAMD and the IARCSC.
 - **Deadline:** Six months after the issue of this report.

- b. As pointed out, the issue of the numerous legislative documents has given rise to misuse and in certain cases causes inequality in determining retirees' pensions. Therefore, MoLSAMD in coordination with the IARCSC and the Ministry of Justice should modify and adapt the legislative documents of the process to be in agreement with the Constitution and the relevant laws.
 - **Responsible entity:** MoLSAMD in coordination with the IARCSC and the Ministry of Justice.
 - **Deadline:** Six months after the issue of this report.

- c. MoLSAMD and the IARCSC in coordination with the Ministry of Justice should modify the articles which have been identified as vulnerable to administrative corruption and replace them with appropriate ones.
 - **Responsible entity:** MoLSAMD in coordination with the IARCSC and the Ministry of Justice.
 - **Deadline:** Six months after the issuance of this report.

- d. Article 24 of the by-law regulating civil servant pensions in respect to the members of the Complaints Appeal Commission, considered appointing all members from governmental entities. The rights of retirees requires that at least one member of the Commission should be from the retirees' cooperative. Therefore, MoLSAMD in coordination with the IARCSC and the Ministry of Justice should include this stipulation in this article.
 - **Responsible entity:** MoLSAMD in coordination with the IARCSC and the Ministry of Justice.
 - **Deadline:** Six months after the issuance of this report.

- e. MoLSAMD in coordination with the IARCSC and the Ministry of Justice should design a program to identify all orders, decrees and approvals that are contradictory to the current laws and regulations and provide ways for corruption and injustice in the pension process, and present recommendations to eliminate them.
 - **Responsible entity:** MoLSAMD in coordination with the IARCSC and the Ministry of Justice.
 - **Deadline:** Six months after the issuance of this report.

- f. MoLSAMD as the responsible entity for the monitoring and implementation of the *Labor Law, Civil Servants Law* and other legislative documents of the pension process should identify people who are in violation of the legislative documents and deal with them accordingly, which could include prosecution.

- **Responsible entity:** MoLSAMD.
- **Deadline:** Three months after the issuance of this report.

IV. Organizational Structure and Human Resources Related to the Pension Process

The organizational structure is an important part of any entity which becomes operational once there are the necessary tools and equipment, skills, material and spiritual assets, loyalty, commitment, and observation of the framework and procedures. The efficiency of an organizational structure and human resources depends on having a committed and skilled staff, standardized framework, political support, compiled strategy, proper working environment, appropriate terms of reference, and proper management.

To identify vulnerabilities to administrative corruption, six questions were raised with 16 individuals, including staff of different levels and visitors. The answers together with the information have been analyzed.

i. Sufficiency of human resources

The assessment indicates that the GDPT as a result of reforming and computerization scaled down its staff by half and then the majority of staff was recruited again through the pay and grading process. A delay in the process of computerized work and untimely reduction of staff caused the postponement of visitors' applications and accumulation of work in the offices. Apparently, the new system is now complete and being piloted. What is of concern is the lack of preparation for implementing an electronic system. The majority of tasks are still carried out by the old system. Hence, for the success of the process, there is need for staff that is familiar with both systems.

ii. Knowledge and experience of staff

Information from other sources shows that staff knowledge and experience in regards to the old system is good and they can relatively manage their duties by using the classic (old) system. The challenge lies with the use of the new electronic one. An assessment indicates that 30 employees of the GDPT have been trained by the Pension Administration and Safety Net Project on how to use the electronic system, but the trainees have not shown any interest in using the new system.

iii. Presence of terms of reference for staff

Changing the organizational structure of the process is based on the adoption of the electronic system. So far various processes such as classic, electronic, mixed, and payment through banking account all have their differences which ultimately resulted in trouble for the staff. The terms of reference has also resulted in the secondment of staff to other sections, despite this not being stipulated in the terms of reference. In general, the lack of staff and multiplicity of systems restricts the execution of the terms of reference and obliges staff to bear the brunt of

the transitional period. Nonetheless, there is the potential for the successful execution of the new system in the pension process.

iv. Staff engagement

The assessment shows that the aforementioned facts are noticeable in three levels: 1) Staff members who receive a super-skill salary or project-funded salary demonstrate their interest, loyalty and commitment to work as a gesture of personal profit and serving for the people; 2) Staff members who are being paid the normal rate of salary and do not receive the super-skill salary, are not interested in work despite their commitment and loyalty; and 3) The situation for bribery is favorable for people who occupy suitable positions and are in touch with visitors, but they lack the required degree of honesty and commitment.

The assessment states that in general staff of the process not only lack enthusiasm for the execution of the electronic system, but that they have tried to make the new system unsuccessful in the pilot stage. The staff has attempted to process the files in a much longer time in order to show that the new system is time consuming. They also speed up the process of filing by the old system to prove that the new system not only has no preference over the old one but also makes the process more complicated.

v. Relationships among staff

In respect to the internal regularity of the GDPT and attitude of staff towards each other, the VCA team added an extra annex to the questionnaires and its findings are described below:

Table 2: The classification of roles and relationships between staff of different levels of the pension process

No	Administrative relation of staff and organization's managers	Marks (1-3)			Remarks
		1	2	3	
1	Managers' confidence in their subordinates				Qualitative value of the marks: 1=weak 2=medium 3=excellent
2	Staff comments on work-related issues with their bosses				
3	Consultation with subordinates and making use of their ideas				
4	Encouragement of staff by the heads				
5	Self-participation of staff in the office activities				
6	Interest of staff in team work				This classification has taken place by 10 persons consisting of visitors and staff of different levels of the GDPT. The average of their marks is reflected in the three categories.
7	Heads' relationship with middle-ranking staff				
8	Staff relationships with bosses				
9	Directors' awareness of their subordinates' problems				
10	Initiative taking by low-ranking staff in the course of duty				
11	Participation of low and middle-ranking staff in determining goals and organization's general planning				
12	Staff confidence in the organization's aims and administrative schemes				

Given the details of the above chart and on the basis of this assessment's findings, the level of internal relation principles among the staff of GDPT is low; despite the encouragement given to them by directors, the insufficient salary and huge amount of work both contributed to the dissatisfaction of the staff.

vi. Interactions with pensioners

On the basis of interviews with retirees and the objective observation of the VCA team, employees of this department in all sections do not practice professional behavior towards visitors. The VCA Unit observed a situation where a visitor asked the staff to help him understand the procedure and was confronted with a harsh response. Perhaps one reason for the unprofessional and immoral behavior of the staff is the accumulation of work and close contact with the visitors which normally gets on their nerves and tries their patience.

vii. Presence of corrupt groups

According to some interviewees and staff from different levels of the ministry and GDPT there is a corrupt group that holds back any kind of reform in this directorate. This group allegedly forged thousands of pension cards and is receiving the pension proceeds of these cards. The group's operation is not limited to this directorate, but spread across the majority of human resources directorates of other ministries including MoLSAMD.

viii. Vulnerabilities related to human resources

The assessment states that besides the GDPT there are ministries and independent governmental organizations involved in the process of leading staff to retirement. Therefore, the indicated vulnerabilities not only address the GDPT but also refer to ministries and other independent governmental entities.

- The assessment's results show that the organizational structure of GDPT is disproportionate to the size of work and that GDPT is facing organizational reduction. The main reason for this issue is the execution of reform in accordance with the new system. It means that the lack of employee enthusiasm for the execution of the new system is holding back the implementation of the reform and increasing the pressure on the employees who are working based on the traditional system.
- The large number of offices with the same tasks is another issue resulting from the current structure and multiplicity of systems and procedures in the pension process.
- The assessment indicates that the staff's lack of interest and their effort to make the electronic process unsuccessful is holding back the process's progress.
- The assessment's findings show that the multiple systems in place restrict the implementation of staff terms of reference and compels staff to bear the brunt of the transitional period.
- The results of the assessment demonstrate that a certain number of staff misbehaved towards visitors. Perhaps one reason for the unprofessional and immoral behavior of staff is the accumulation of work and close contact with the visitors which normally gets on their nerves and tries their patience. Such behavior may pave the way for bribery.

- Although the reform project has made some contributions towards enhancing capacity building, a certain number of trained staff of this directorate has been replaced by authorities of the ministry for unknown reasons. Such practices can be interpreted as an attempt to sabotage the pension administration's new electronic system.
- The assessment's findings indicate that a group operating within the organization not only wants to blacken the name of process by requesting bribes and forging pension cards in collusion with the human resource departments of some ministries, but is also trying to maintain their illegal profit by making this valuable and expensive new system unsuccessful.
- The assessment shows that ministry staff are generally unhappy with the working environment and the way they are being treated.

ix. Recommendations

- a. MoLSAMD and authorities of the reform project should conduct a training program to improve the competencies of the staff of the pension process and make sure that they are able to carry out their tasks in the new system of the pension process.
 - **Responsible entity:** MoLSAMD.
 - **Deadline:** Three months after the issuance of this report.
- b. Leadership of MoLSAMD particularly the Office of the Minister should prevent all activities which disturb the successful implementation of the new system. Persons who disrupt and misuse the process are to be disciplined or referred to authorities.
 - **Responsible entity:** MoLSAMD.
 - **Deadline:** Three months after the issuance of this report.
- c. To solve current problems in the areas of organizational structure, human resources, and disorder in the methods of work, MoLSAMD should decisively support the new electronic pension process system by identifying obstacles and dealing with them. They should also provide a schedule for the implementation of the new system and compel GDPT to participate in the new system.
 - **Responsible entity:** MoLSAMD.
 - **Deadline:** Three months after the issuance of this report.
- d. MoLSAMD should assess all people within its surroundings and try to identify the alleged group interfering with the process and refer them to the appropriate authorities.
 - **Responsible entity:** MoLSAMD.
 - **Deadline:** Three months after the issuance of this report.
- e. Authorities of GDPT in coordination with the ministry should provide a satisfactory working environment for its staff and make efforts to improve the current situation.
 - **Responsible entity:** MoLSAMD
 - **Deadline:** Three months after the issuance of this report.

V. De Facto Practices in the Pension Process

The purpose of looking at the actual performance of the retiree pension payment process is to explain how the process starts, how it ends, what challenges it faces, and whether the standards within the legal framework are observed. The analysis will look at how these vulnerabilities made their way into the process and will provide technical recommendations that take into account the financial, technical and human resources capacity.

Prior to addressing the interviewees' remarks, we explain the stages and steps of the process that have been documented and verified on the basis of studies and evaluations of information gathered through interviews.

i. Stages in the pension payment process

As stated in the human resources section of this report, currently there are three methods and procedures being used based on different systems.

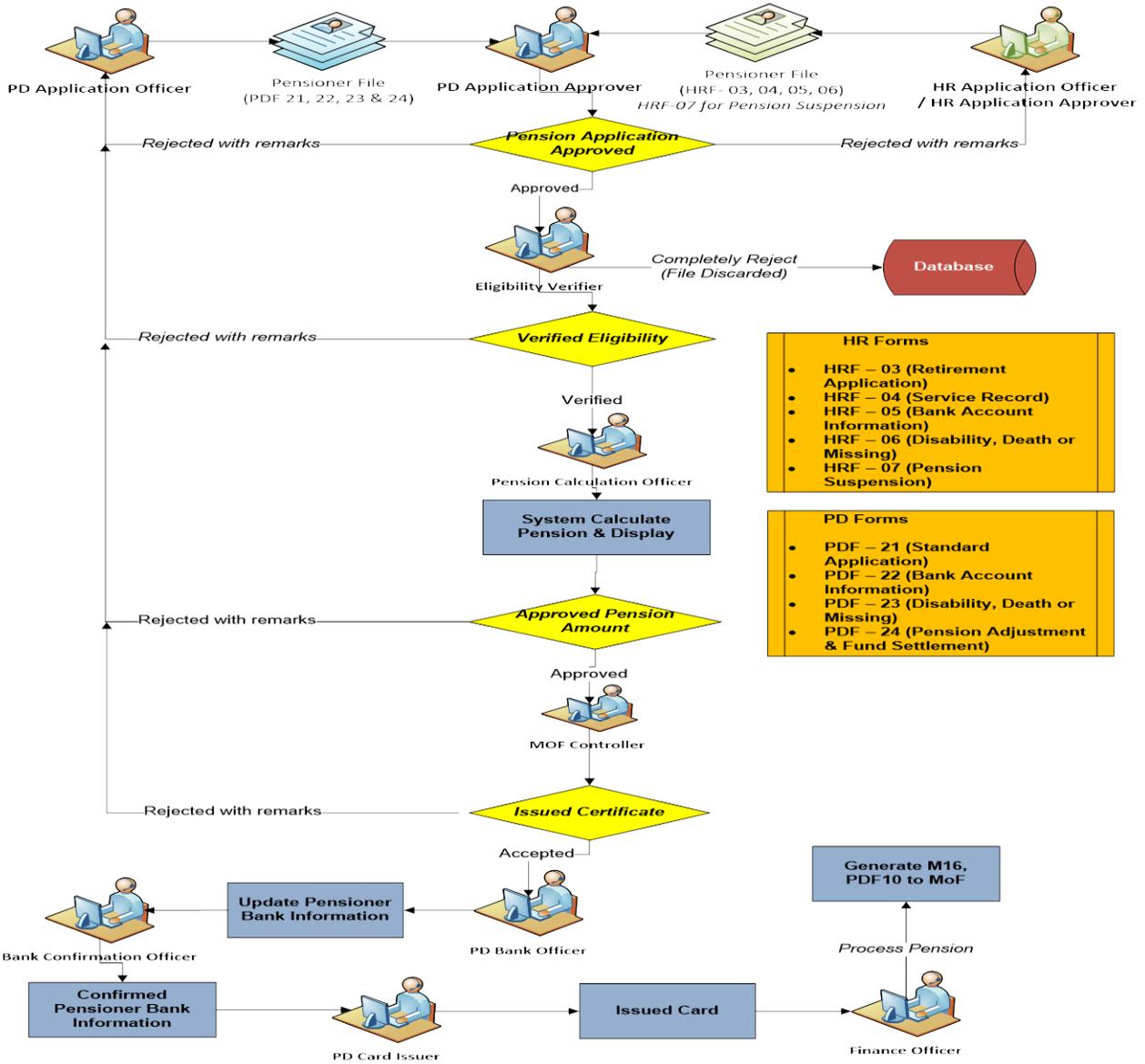
a. Classic method stages

Everything reflected in relation to this process is based on the information acquired through interviews that were conducted separately with staff members of GDPT at various levels. Additionally, a sample case file that potentially reflects the process performance from the beginning to the end is documented and used as a concrete information resource within the process. What is provided in the following table is an accurate representation of the number of steps in the process.

Table 3: Summary of the stages based on the classic method and number of steps

No	Stages	Steps within each stage
1	To start the process "leading government employee to retirement"	7
2	To complete the Clearance Form	3
3	To complete the Performance and Records Form of the retired employee	4
4	To complete the Retirement Declaration Form and submit to GDPT	10
5	To complete the Retirement Payment Verification Form and to review retiree's documents	14
6	To develop Retirement Book	8
7	To seek payment	8
8	To issue bank check book	6
9	To receive funds from the bank	3
Total steps in the process		63
Note: If retiree intends to receive payments for the upcoming year, the two last stages (7 & 8) will be processed based on the retirement card.		

b. New method stages



c. New electronic method stages

The contents of the following table are based on information acquired through interviews conducted with staff members of the Retirement Project within GDPT at various levels. Additionally, a sample case file that potentially reflects the process performance from the beginning to the end is documented and used as a concrete information resource within the process.

Table 4: Summary of the stages within the process based on the new method (Electronic)

No	Stages	Steps within each stage
1	To lead staff member to retirement	11
2	To process retiree's documents from the Human Resources Directorate of the respective organization	7
3	To review and control retiree's documents	6
4	To register the Retirement Declaration Form in the Special Commission of Vetting Retiree's Documents	4
5	To verify Retiree's Payment	7
6	To issue Retirement Card	28
7	To seek payment	17
8	To issue check book and receive payments from the bank	
Total steps within the process		
Note: If retiree intends to receive payments for the upcoming year, the two last stages (7 & 8) will be processed based on the retirement card.		

The gaps within the new electronic system for the retirement process include a process more lengthy and complex than the classic method and the fact that documents are being processed both electronically and manually. Some interviewees have stated that the new system of the retirement process has resulted in more work for staff members of the Records Directorate under the Human Resource Directorates of the ministries.

The table below explains the stages of the retiree payment process based on the intensity of vulnerability of both methods (Classic and Electronic) according to statistics acquired from the assessment.

Table 5: Grading stages on the basis of vulnerability to corruption.

No	Stages within the Process	Vulnerability Degree (8-1) (1=Strong / 8=Weak)	Remarks
1	Leading staff member to retirement	4	Stages of the process have been graded based on the information reflected in the questionnaire and observations of the VCA team.
2	Processing retiree's documents within Human Resources Directorate of the respective institution	8	
3	Reviewing and controlling retiree's documents	1	
4	Registering the Retirement Declaration Form in the Special Commission of Vetting Retiree's Documents	2	
5	Verifying Retiree's Payment	3	
6	Issuing Retirement Card	7	
7	Seeking payment	6	
8	Issuing check and receiving payments from the bank	5	
Types of possible vulnerabilities: Examples include bribery, negligence of duty, use of influence, delay in performing assignments and falsification of documents.			
Note: If retiree intends to receive payments for the upcoming year, the two last stages (7 & 8) will be processed based on the retirement card			

ii. Interviewees' comments

In addition to the documentation of the “leading to retirement” process and payment process of retirees, the assessment team has used information acquired from two files processed completely through both existing systems (new and old) and has used other informational resources, such as interviews with a number of human resources managers as well as human resources and civil services experts, meetings with officials of different directorates, and on-site performance observations of the responsible staff, all of which will be analyzed in the coming pages.

iii. Improper influence

Information acquired through interviews indicates that in particular stages of the process, particularly the qualification of the pensioner and disbursement of the pension funds; undeserving individuals may use high-ranking officials or influential relatives to qualify as a pension recipient. While improper on its own, this also causes problems for deserving pensioners since the extra payments often result in a lack of pension funds towards the end of the budgetary year.

iv. Receiving tips in return for work and staff awareness of corruption

Bribery and immoral or unprofessional conduct have been analyzed separately by the evaluation team as follows. Based on the statements of some interviewees, including staff members of the process and retirees, the minimum amount of bribe paid in every stage of the process as reflected in the vulnerabilities table is 100 – 500 Afghanis, depending on the amount of the retiree's payment. Some interviewees said that low-ranking staff members are involved in bribery as partners of high-ranking officials of the directorate and even the ministry. Additionally, interviewees have suggested that the irregularities in the process and perceived high work load both serve to enable the taking of bribes and therefore both new regulations and the new system will be opposed by those who benefit from the current system.

v. Falsification and duplication of documents

Based on the allegations of some interviewees, a number of existing retirees have qualified for pensions by falsifying documents. The root of this issue starts from districts and provinces and ends at the human resources directorates of the ministries. The main factor behind this type of corruption is said to be a lack of a functional information system in the human resources and records directorates of institutions, the negligence of authorized officials of ministries, a lack of proper follow-up and processing of staff documents in the Records Directorate and the lack of an electronic system of personnel information within human resources directorates.

vi. Embezzlement, conflicts of interest and misuse of discretion

Information obtained from different sources, particularly through interviews with mid- and high-level staff of the ministry with regards to the question on whether conflicts of interest and misuse of duty is prevalent at all levels, indicates that each of the mentioned issues exists throughout the process and needs to be explained in detail separately. Embezzlement at lower levels is not

possible in this process as the project is under the supervision and discretion of a few individuals. In higher levels, however, it may be possible.

Based on the allegations of interviewees, the existence of thousands of falsified retirement cards in the name of retirees who do not actually exist is one of the most serious problems. Allegations of interviewees indicate that these retirement cards were issued by the Amani regime¹ and are still valid and being used. Interestingly, the specific number of retirees is not available, but according to assertions made by some mid-ranking staff of the directorate, the number of retirees is about 130,000, including the falsified alleged ghost retirees. Also, according to acquired information, falsified documents of a considerable number of retirees from provinces are being processed through human resources directorates in the capital.

According to the allegations of interviewees, the misuse of duty exists in this ministry in general and specifically in the GDPT despite the new director's efforts to eliminate the use of falsified documents and the existence of ghost retirees.

vii. Management and control of staff performance

Information indicates that improvements have been made in the retiree pension payment process in the past few years due to the current director of this process implementing practical initiatives. Measures to guarantee realistic and long-term management and control may only be achieved through strong political will in the implementation of reforms and the new electronic system - signs of which are not being seen in this directorate. The implementation of the electronic system is promising in that it has already been installed and is in the trial stage. Strong support and cooperation from officials of the ministry and this directorate in particular is needed for the new system to guarantee effective management and control of the process.

viii. Brief assessment of the retirement system reform project and social safety net

The Retirement System Reform Project was initiated in September 2009 based on an agreement between the World Bank and MoLSAMD to work in two different fields within the Ministry. An important aspect of the project is to reform the retiree payment process and the way employees are directed to retirement. The project is focused on five sections within this process and already has some achievements. The areas covered by the project include the reform of legal documents and administrative procedures of the process, establishment of an electronic system for administrative affairs, capacity building of staff members of the Pension Treasury and Directorates, reconstruction of the Pension Treasury Building and registration of information kept in the archive into the new electronic system.

Evaluations indicate that despite several administrative and technical challenges, the project has some accomplishments, including the development and approval of work-related procedures for the civil and military sections of the retirement process, the inception of an electronic system to process documents and information, the capacity building of GDPT staff members and the partial completion of the reconstruction of the Pension Treasury building.

¹ This is based on interviewee's information, but the VCA team members could not find evidence to validate it.

Unfortunately, the transformation of archive documents into the new computerized system and the capacity building of staff members within other governmental institutions have not yet started.

ix. Challenges hindering the effective implementation of the project

Despite progress seen in the project so far, the project is suffering from serious challenges that even high-ranking staff members are unable to deal with. Based on evaluations, some of the most important challenges currently facing the project are as follows:

- Delays within the procurement and recruitment processes of the project; evaluations indicate that staff members of the project submit their procurement requests several times but are often ignored. Procuring a simple item or required service can take six months.
- Lack of cooperation by authorized officials of the ministry in eliminating obstacles and challenges caused by staff members is another factor delaying the project.
- Lack of timely disbursement of salary - evaluations indicate that most of the project staff due to different reasons only receives their salary once every five to seven months.
- Weak management and control in implementing project programs. For instance, the work plan has been changed three or four times, and now takes three times the initial planned time (the reconstruction of the Pension Treasury building and the Data Entry contract).
- Required monitoring and evaluation of the project is very weak and those who monitor the progress of work have ignored existing gaps.

In spite of the interest officials' show towards the implementation of the project, the findings of the evaluation suggest that the main obstacle is the existence of employees that currently benefit from the opportunities for corruption that the current system provides.

x. Vulnerabilities to corruption

Evaluations suggest that activities of the retirement process suffer from vulnerabilities that include complicated stages of the process, undue influence, adopting decisions not set out in the legal documents of the process, favorable treatment, and falsification of documents, fraud and bribery. Vulnerabilities to corruption related to activities of the process found through this evaluation are as follows:

- The existence of the old and new systems and the lack of familiarity of the existing methods and lengthy and complicated bureaucracy have made the process time consuming.
- Evaluations indicate the possible existence of vulnerabilities to corruption within eight stages of the process, such as bribery, use of undue influence, falsification and duplication of documents as well as fraud and abuse.
- The lack of a functioning information system for the HR and Records Directorates of the institutions, the negligence of officials of the institutions, the lack of proper follow-up and processing of staff documents and the lack of an electronic personnel information system within the human resources directorates have paved the way for falsification, duplication and fraud in the Records Directorate and has allowed some people the

opportunity to receive retirement payments when they have no background in the government.

- Evaluations indicate the existence of thousands fakes retirement cards, from which brokers and staff members of this process are illegally receiving pension payments.
- Findings of the evaluation show that despite improvements made in the monitoring process since last year, the current monitoring mechanism is weak and insufficient which also raises the possibility for corruption.
- Results of the evaluation revealed that many employees have tried to sabotage the new system.

xi. Recommendations

- a. MoLSAMD shall put in place a new system for the retirement process that should be equipped with electronic means in order to improve the current unorganized conditions and revoke the classic system.
 - **Responsible entity:** MoLSAMD
 - **Deadline:** Within one year of the issuance of this report
- b. MoLSAMD shall establish a “One-Stop Window” approach to decrease the amount of direct interaction between clients and staff members.
 - **Responsible entity:** MoLSAMD
 - **Deadline:** Within three months after the issuance of this report
- c. IARCSC in coordination with MoLSAMD and other governmental agencies shall develop and implement an inter-ministry (HR-IMS) database in order to protect work processes against corruption, particularly the initial stages that are related to HR directorates of governmental organizations.
 - **Responsible entity:** IARCSC and MoLSAMD
 - **Deadline:** Within six months after the issuance of this report
- d. MoLSAMD in coordination with the Supreme Audit Office shall examine current retirement cards to identify fake cards and take legal action against the holders of those cards.
 - **Responsible entity:** MoLSAMD
 - **Deadline:** Within three months after the issuance of this report
- e. To resolve all existing challenges and obstacles to the Retirement System Reform Project, MoLSAMD shall in coordination with managers of the project conduct precise assessments and take immediate action to improve project implementation.
 - **Responsible entity:** MoLSAMD
 - **Deadline:** Within two months after the issuance of this report

VI. Information Management in the Pension Process

This is the fourth area evaluated within the retiree pension payment process. The document and information management system has an important role in the performance and service delivery of the organization. If the archive and document system of an organization is customary and classic, it will have negative effects on the organization's service delivery. Conversely, the existence of a modern and organized document and data management system in all sections of an organization - especially related to service delivery - has a key role in accelerating work and staff response time.

The purpose behind the assessment of this area is to identify existing challenges that may result in vulnerabilities to corruption. In order to uncover vulnerabilities to corruption, we have analyzed various informational resources, including questionnaires.

i. Current practices

Although a new electronic system has been developed and activated for this process, it is very hard to input all documents into this system due to the number of documents that have been archived over the decades. The current information management system is old and vulnerable to misuse; even entering its archive although it has been organized recently is considered very difficult. Additionally, since the process has not been integrated into the new system, producing documents and files for the archive is increasing on a daily basis and the difficulty in accessing the data has made the process even harder and more complicated.

The Pension Administration Project and Social Safety Net have the potential to significantly improve the process service delivery, but its success is predicated on the cooperation of the respective organizations and the strong support of the authorized officials.

ii. Information security

Evaluations revealed that the current system of documents and data management is highly vulnerable in this process and can be exposed to fire, wastage or the intentional destruction of papers. Another concern within this process is that the Records Management System within governmental organizations based on which staff members are directed to retirement has not yet been institutionalized in governmental organizations. Evaluations also indicate the falsification of documents by thousands of governmental employees and retirees that have been formally processed resulting in some being directed to retirement and others still working in government positions. Also, assessments suggest that if the project being implemented in this process is successfully accomplished, there will be no question with regards to the safety or confidentiality of the documents or data management.

iii. Vulnerabilities to corruption

- The assessment indicates the current document and data management system is vulnerable since it is not an electronic system.
- Results of the assessment show that the new system of the retirement process developed by Retirement System Reform Project is equipped with a database and other

electronic means needed for proper document and data management, but due to several obstacles it has not yet been implemented.

iv. Recommendations

- a. In order to increase the safety of documents and data from falsification and duplication, MoLSAMD shall develop an electronic mechanism to manage the documents and data and ensure that process-related documents are immune from loss, variation, falsification and duplication.
 - **Responsible entity:** MoLSAMD
 - **Deadline:** Within six months after the issuance of this report

- b. MoLSAMD shall start data entry according to the new system and within a year from the publication of this report input all data that is currently maintained in the document archive.
 - **Responsible entity:** MoLSAMD
 - **Deadline:** Within a year after the issuance of this report

Sources

- *Labor Law*, February 2007 (Dalw 1385)
- *Civil Servants Law*, July 2008 (Saratan 1387)
- By-law Regulating Retirement Payments of Government Employees under publication #658
- By-law Regulating Retirement Payments of Civil Servants dated August 2009 (Asad 1388)
- By-law Regulating Retirement Payments of Officers, Non-commissioned Officers and Police Officers dated April 2010 (Hamal 1389)
- Civil Servants Personal Affairs Code dated August 2009 (Asad 1388)
- Guidelines for Human Resources staff members of Civil Services Organizations for implementation of the By law Regulating Afghan Civil Servants Retirement Payments dated October 2010 (Meezan 1389)
- Procedure for staff members of Personnel and Human Resources directorates of MoD, Mol, NDS and other institutions containing military structures for effective implementation of the By-law Regulating Retirement Payment of Officers, Non-commissioned Officers and Police Officers dated January 2011
- Performance guidelines of GDPT published in 1353 (1974)
- A completed sample file of the practical work in the process
- Tashkil (Organizational Structure) and ToR of staff members
- Document of Pension Administration and Safety Net Project signed by the World Bank and MoLSAMD
- Last quarterly report of 2012
- Annual report of the Pension Reform Project and Social Safety Net for fiscal year 2012
- Exclusive interviews with involved managers at different levels
- Interviews with 16 pensioners and staff members of the process
- Observations of the assessment team during their evaluation of staff performance
- MoLSAMD website: molsamd.gov.af

Annex I

The Procedure of “Leading to Retirement Process” based on the Classic System		
Source	The process is developed based on verbal explanations of managers of different levels involved in the process, evaluation of applicable procedures in the process and a complete processed sample file.	
Objective	To identify possible vulnerabilities to corruption within the recruitment process of civil servants and provide recommendations for improvements within the process.	
No	Stages and Steps	Implementing Organization
Stage One: Beginning of the Process of “leading government employee to Retirement”		
1	Employee’s petition or approval of the organization about his/her retirement	Retired Employee
2	Approval and agreement of the head of organization	Head of the Organization
3	To register order of the head of the organization in the Registry book	Correspondence Directorate
4	To forward order to HR Directorate	Correspondence Directorate
5	Approval and reference to Records Directorate by HR section	HR Manager
6	To be referred to the Records Sub-Directorate by the Records Directorate	Head of the Records Directorate
7	To assess Records and calculate years of service of the retiree	Head and staff member of the Records Directorate
Stage Two: Filling out the Clearance Form		
8	To distribute the Clearance Form	Records Sub-Directorate
9	To take signature of respective Directorates in the form	Financial, Administrative, Logistics and others
10	To submit the Clearance Form to the Records Directorate	Retired employee
Stage Three: To fill out retiree’s Performance and Records Form		
11	To insert retiree’s data into the Retiree’s Performance Form	Records Directorate
12	Signature of the director providing the form	Head of Records Directorate
13	Signature of the Head of the Records Sub-Directorate	Head of Records Sub-Directorate
14	Stamp and signature of the HR Manager in the form	HR Manager
Stage Four: To fill out Retirement Declaration Form and introduction to GDPT		
15	To register Retiree’s Declaration Form by Records Directorate	Records Directorate
16	Signature of head of the Records Directorate	Head of Records Directorate
17	Signature of Control Manager	Control Manager
18	Signature of HR Manager	HR Manager
19	To forward the letter to GDPT	Records Directorate
20	Signature of Head of the Records Directorate in the maintained copy of the letter	Head of Records Directorate
21	Signature of head of the Records Sub-Directorate in the maintained copy of the letter	Head of the Records Sub-Directorate
22	Signature of HR Manager	HR Manager
23	To register letter under Outgoing Letters Book	Administration of HR Directorate
24	To forward the letter and attached forms to GDPT by post	Administration

Stage Five: To fill out the Retirement Verification Form and analysis of retiree's documents		
25	Letter submitted by Archive Directorate and registered in the Incoming Letters Book of the GDPT	Archive Directorate of GDPT
26	Documents forwarded from Archive to Accounting Directorate	Archive Directorate
27	To fill out Retiree's Payment Verification Form by Accounting Directorate	Accounting Directorate
28	Signature of the staff performing verification of the form	Staff member of the Accounting Directorate
29	Signature of the Verification Director	Verification Director
30	To forward the document to the Control Manager	Verification Directorate
31	Assessment and approval of the Control Directorate	Control Manager
32	To forward to the Analysis Committee	Retiree
33	Assessment and feedback of the Analysis Directorate about documents	Analysis Directorate
34	Signature of the Committee members	Committee member
35	Signature of the authorized manager	Committee member
36	Stamp of the GDPT in the form	Director of Retiree's Affairs
37	Registration of the form in relevant administration	Accounting sub-Directorate
38	Thumb print or signature of the retiree	Retiree
Stage Six: Dissemination of Retirement Book		
39	To develop retirement card/book according to the verification form	
40	To register retirement book in the Accounting Form (40)	
41	Signature of book developer	
42	Signature of respective supervisor	
43	Signature and stamp of the Directorate	
44	Retiree's thumb print	
45	To register retirement book in the Computer Section to open bank account for the retiree	
46	To deliver the book to the retiree	
Stage Seven: To ask for Pension Payments according to the Retirement Book		
47	To fill out the Retirement Payment Form according to the Retiree's Book	Accounting Directorate
48	Retiree's thumb print on 1 st Section of the form	Retiree
49	Verification of entitlements in letters and digits	Remittance Directorate
50	Signature of Remittance General Manager	Remittance Directorate
51	Signature of authorized General Manager	Head/General Manager of Payments
52	Document control and signature of Control Manager	Control Directorate
53	To register form in the Accounting Form (40)	Payments Directorate
54	To forward the form to the General Payments Directorate	Payments Directorate
Stage Eight: Check Administration		
55	Check to be administered by Payments Manger and check number to be registered in the book	Payments Directorate
56	Signature of check-issuing Manager	Staff member of Payments Directorate
57	Stamp and Signature of General Manager of Payments if less than 50,000 AFs	General Manager of Payments

58	Signature of Head Director according to signature of Payments General Manager if more than 50,000 AFs	Head Director
59	Thumb print and initial of the retiree	Retiree
60	Administering check to the retiree	Payments Directorate
Stage Nine: Receiving money from the bank		
61	Retiree receiving money from the bank	Retiree
62	To submit check to the bank staff to process money	Retiree
63	Approval of bank staff member and payment	Bank
Pension Process Completed		

Annex II

The process “leading to retirement” according to the new system		
Source	The process is developed based on verbal explanations of managers of different levels involved in the process, evaluation of applicable procedures of the process and a completely processed sample file.	
Objective	To identify possible vulnerabilities to corruption within the recruitment process of civil servants and provide recommendations for improvements within the process.	
No	Stages and steps	Implementing Organization
Stage One: Form (1) Staff Retirement Declaration Form		
1	To fill out the form	Records Section
2	Approval and signature of the staff filling the form	Records Section
3	Approval and signature of HR Manager	HR Manager
4	To formally forward the form to the Retired employee	Records Section
5	Form submitted to the retiree and his signature taken at the end of the form	Employee
Second Stage: Form (2) Clearance Form		
6	To fill out the Clearance Form	Records Directorate
7	Thumb print of the employee to confirm data provided in the form	Retired employee
8	Signature of the HR staff member	Staff member of the Records Section
9	Approval and signature of the HR Manager	HR Manager
Stage Three: Form (3) Retirement Petition		
10	To provide the form to the employee seeking retirement	Records Directorate
11	To fill in the form with required information including photo and his/her legal representative if any;	Employee seeking retirement/Records Section staff member
12	Thumb print of the retirement seeker/his representative	Retirement seeker or his/her representative
13	Signature of the Records Section Staff member	Records section/HR Manager
14	Stamp and signature of the HR Manager in the form	HR Manager
Stage Four: Form (4) Retiree’s Service Declaration Form		
15	To fill out the form according to the retirement seeker’s background in the Record book	Records Directorate
16	Thumb print and approval of the retirement seeker	Retiree
17	Signature of the form-registering staff member	Records Directorate
18	Approval and confirmation of the HR Manager	HR Manager
Stage Five: Form (5) Bank Account Details of the Retirement Seeker		
19	To provide form to the employee and in cooperation with him/her to insert required information	Records Directorate
20	To fill in required information	Retirement seeker/Records staff member
21	Confirmation and approval of form contents	Retirement seeker
22	Signature of Records staff member to confirm contents of the form	Retirement seeker

23	Stamp and signature of HR Manager to approve retirement of the employee	HR Manager
Stage Six: Form (6) Declaration of Disability, Death or Absence		
24	To file a petition seeking retirement payments of the disabled, deceased or missing employee by his/her descendants	Descendants possessing court order on legal representation
25	To attach documents and evidence proving above mentioned conditions of the retiree along with the petition	Descendants through respective organizations
26	To fill out information required in the form	Legal representative/staff of the Records Section
27	Thumb print of the legal representative to confirm data provided in the form	Legal representative
28	Signature of the Records Section staff member	Records Section
29	Approving process by stamp and signature of HR Manager	HR Manager
Stage Seven: To forward documents under a formal letter to the GDPT		
30	To develop a formal letter entitled to GDPT	Records Directorate
31	Signature of the Director and General Manager of Records in the copy of the letter	Directorate/Records Management
32	Signature of the HR Manager	HR Manager
33	To register the letter under Outgoing Letters book	Administration
34	To forward the letter by post along with other processed forms	Administration
Stage Eight: Evaluation of documents and registration in the IMS system of GDPT		
35	To deliver letter by Archive and register under Incoming Letters Book	Archive Directorate of GDPT
36	To forward the letter to the Reception Section of the new system	Archive Directorate
37	Overall assessment of the documents by Reception Section	Reception
38	To reject documents back to the respective organizations to resolve gaps if any and receive documents if properly arranged and provide to the GDPT to approve retirement	Reception
39	If contains gaps it will be rejected and sent back to the HR section of the relevant institution and if properly arranged, will be referred to the Verification Directorate.	GDPT
40	To verify qualifying criteria of the retiree; if it contains gaps, his/her documents will be rejected and sent back to the Retirement Directorate and if properly arranged, will be provided to the Accounting Directorate.	Accounting Directorate
41	To calculate retirement payments; if it contains gaps the documents will be rejected and sent back to the Retirement Directorate and after further assessments will provide it to GDPT and if properly arranged, will provide it to the Controller of the Ministry of Finance.	Accounting Directorate
42	Controller will analyze and assess documents and after confirmation will forward to the Bank Account Opening Directorate and in case there are gaps will reject it and send it back to the Retirement Directorate.	Controller of the Ministry of Finance
43	Bank Account Opening Directorate will insert information	Bank Account Opening

	added to the document into the system and refer it to the Bank Account Confirmation Directorate.	Directorate
44	Bank Account Confirmation Directorate will authenticate documents and refer it to the Retirement Card Issuance Directorate.	Retirement Card Issuance Directorate
Stage Nine: Issuing Retirement Card and Bank Account Card		
45	To develop a list of retirees and send it to the Maiwand Bank to open bank accounts	Retirement Card Issuance Directorate
46	To print the Retirement Card	Retirement Card Issuance Directorate
47	To deliver both cards to the retiree at once	Retirement Card Issuance Directorate
Stage Ten: Retiree's Payment Process		
48	Retiree refers to the Payments Directorate to seek Retirement payments	Retiree
49	To fill out the Accounting Form (16) for the Retiree	Payments Directorate
50	To fill out the Accounting Form (12) for the Retiree	Payments Directorate
51	To fill out the Accounting Form (40)	Payments Directorate
Stage Eleven: Retiree refers to the bank to receive funds		
52	Retiree refers to the bank to receive funds	Retiree
53	Submits the check to bank staff to process funds	Retiree
54	Approval of the bank staff and payment	Bank
Note: Retiree shall come to GDPT once in every two or three years to renew his/her retirement card.		
Retirement Process Completed		