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- 5- The contents of the articles should include abstract, keywords, introduction, conclusion and references as follow:
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 - Introduction should encompass general idea about the topic, research question, research objective and contribution.
 - Conclusion should represent the brief finding of the research.
 - References should be arranged based on alphabetical order, starting from A to Z. References should be arranged as follow: Second name, first name of the author, year of publication, title of the book, name of publication, name of translator, place of publication and number of pages.
- 6- Article should be provided in MS.word format using (Times New Roman) with a font of 13 simple for main contents, font of 14 bold for titles and font of 13 bold for subtitles, also, 1.4 line spacing for the contents.

Reminder: Arguments and perceptions that conflict with national values of the country and harm national unity of the Afghans are unwelcome.

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The Past Economic Success and Failure for the Future Perspective:

A Case Study of Afghanistan

Abstract

Over the past two decades, Afghanistan as war ravaged economy has received billions of dollars' aid, technical assistance and international supports via World Bank and donors after the collapse of Taliban regime led by the US and coalition forces in 2001 to re-build its ruined infrastructures and create employment opportunities to tackle poverty and establish good governance (Taglioni (2006). Despite this country is rich in terms of natural resources estimated trillion dollars and showed some well-doing both on macroeconomic and financial arenas, but still is failed to utilize and manage its economy in a proper manner to experience sustainable economic growth (Nadia, 2017). Taking all these unconformities into account, the present paper is an attempt to examine the government success and failures over the past less than two decades, highlighting ways and means it managed the financial resources for the success of its

economy and overcome the contrasted failures in the future.

Introduction

Afghanistan is suffering from various political and economic aspects such as; daunting economic challenges consist of high rate of unemployment, low level of productivity, high rate of inflation, weak investment both by domestic private and overseas international institutions, high deficit in balance of payment, and low rate of economic growth (World Bank, 2010). On the other hand, the presidential election was launched on 28. 09. 2019, but its result led to a prolonged and difficult political and security transition hurdle to a new government. The Afghan government is dealing with the very weak economy, high and chronic fiscal shortfall in spite of its confrontation with political and security challenges within the country and on the borders. However, the government of Afghanistan has committed to the world community in many conferences and summits such as Tokyo, London, Paris, Belgium and Berliner to get the political attention and economic cooperation of the involved countries to fight terrorism, insecurity, corruption, economic backwardness and

major parameters such as maintaining of human rights, elimination of violence and hostility in Afghan society. Yet, none of these commitments have been achieved as expected since then. Nonetheless, the Afghan economy as a whole and the financial institutions in particular, need more attention of the international community, because if things get deteriorated, could have led to political divergence. In spite of present economic challenges, the country has some major achievement in macrocosmic and public financial management spheres since 2001 onwards. The economic growth gone up on average 9% annually, this led to increase in per capita income. The inflation has been controlled and the exchange rate to some extend kept stable following the successful currency reform during 2002-2003. The international reserve of Afghanistan is high that is reasonable cushion for any generic unexpected event. According to National Risk Vulnerability Assessment (NRVA) data for 2002, 2007/8 and 2011/12, the consumption inequality to somehow have increased but the inequality of income and wealth has escalated. The rate of poverty has increased from 36.5 percent in 2011/12 to 54.2 percent in 2019. However, the process of development is positive but not stable, experiencing a

high level of fluctuation which has led to economic stagflation (NRVA, 2012). Unsuccessful has been evident in some respects, demonstrating lack of sustainability in social and political grounds. Since 2001, the country's budgetary revenue has gone up to 11.6% of the Gross Domestic Product (GDP) in 2011/ 2012 but afterwards it stagnated and eventually declined to 8.4 percent of the GDP in 2014. A decreasing rate of economic growth by 3.7 percent in 2014 and 2 percent in 2015 depicts a continuous decline in the following years, as" in an update of its flagship annual economic publication, Asian Development Outlook (ADO) 2019, ADB forecasts Afghanistan's Gross Domestic Product (GDP) growth rate at 2.7% in 2019, up from the 2.5% projection in April 2018 (ADO, 2019)". This slowdown growth attributed partially to the reduction of the international expenditure and importantly, mistrust of the future political and military situation and high level of corruption in the administrative and judicial system of the government. In addition to the vulnerability of agriculture to external shocks, reasonable performance of output in this sector has been shown over the past few years, but recent poor harvest of agricultural yield

caused overall economic activities and sluggish pace of growth (ADO, 2019).

In this paper, an attempt has been made to pinpoint the experience of Afghan government related to macroeconomic and financial spheres since its inception phase 2001. Moreover, factors led to success or barriers over the past two decades along with limitations, lessons from experience and possibility of implication will be discussed and summarized (ASAP, 2019).

Methodology

The pattern of research in this article is relied on triangulation and descriptive approaches whereby data and information are collected from scholastic resources such as books, Journals, and annual reports. Moreover, in this study an attempt has been made to analyze the secondary data and information which are at macro level and quantitative in nature, have been analyzed using econometrics tools. As such these types of data used in this article are inherently correlated and cannot individually depict a real picture of the economic scenario in the country.

The Economic Success and Failure of the Past

In the contemporary free market economy, financial management which orbiting around the financial

instrument refers to budgeting, utilizing, spending and accounting are based to government objectives, functionality, policymaking and accountability (ASAP, 2019). Of course, the sphere of government financial management is found to be a complicated issue and need much caution as world's economic history is witness outstanding financial crisis which led to disturb worldwide financial markets and related economic activities over the past decades.

According to Public Expenditure and Financial Accountability (PEFA), assessment of the Afghan public financial management status in 2012 shows that government financial handling progression and related credence that budget funds are being adequately calculated for and are spent for stipulated goals with reliable financial inspection, have enabled large increases in aid channeled via the Afghan budget, although in overall budgetary expenditures (William A. Byrd, 2015). Initiating from very low levels in session 2001, total on-budget aid reached 15% of the GDP in 2013 with further increases awaited as more security costs are transferred onto the budget. In addition, non-forecasted on budget aid, consisting of funds that are not allocated for special development projections, over

which the Afghan authorities have controlled within the parameters of its budget, reached 2 billion \$ US Dollars (9% of GDP) in 2013. This is an eccentric success that would not have been possible in the inexistence of the main advancements in government financial handling institutions, proceedings, and capacity that happened. While on budget aid has included a relatively small ratio of total citizen and security sector aid to Afghanistan (total aid height at around 100 % of GDP in 2011-12 before decreasing to below half that level in recent years). Nonetheless, Afghanistan has obtained eccentrically high levels of on-budget aid in absolute terms compared to other post - war and war - ravaged economies (William A. Byrd, 2015).

The continued improvement in the country's government financial management was largely because of motivations of key players were bilaterally stable and will aligned with the prime investments set in movement dynamics that successful increases in on-budget aid and public financial management improvements.

An Immediate Afghan Currency Reform in 2002-2003

The money market was saturated with duplicated currency issued by various foreign resources and circulated in Afghan economy during Mujahidin and

Taliban regimes dropped down the value of currency against the US and other strong currencies (World Bank, 2013). After hyperinflation during the 1990s, Afghanistan's currency was almost valueless (highly depreciated) by 2001, a 10,000 Afghani of bank note worth less than 0.25 US Dollars. The Afghan authority, decided that the old and duplicated currency must demonetize and so that a new currency was vital for economy empowerment, a macroeconomic strength and moved on with a currency reform despite primary consultation from the International Monetary Funds (IMF) to go in lieu of dollarization. Afterward, international consultation was to take a costly advising company to fulfill the currency reform, but the Central Bank of Afghanistan (DAB) along with the government leadership determined to rely on the Hawala system instead to gather the outdated money and converted it for new currency (World Bank, 2013). Obviously, this was a problematic and complicated procedure, much of the old money revealed than had been expected to be, and the hard decision was made to convert this additional money into new one, even identifying the extra amounts which was with powerful commanders and money lenders created another hardship as it was

providing a further bonanza to the mentioned powerful individuals who had access over this financial resources. Nonetheless, the new bank notes reform was implemented during October 2002 and January 2003. The new Afghan bank notes very soon built up confidence and made up a sound and creditable basement for macroeconomic management. That was another notable positive move achieved by the Central Bank and government authorities in improvement of financial (currency) affairs by using existing local capacity (World Bank 2010).

Strict Financial Rule Debarring Overdrafts

The organization for International Monetary Fund (IMF) with full support and patronage allowed the Afghan ministry of finance to prepare and implement a tough rule and regulations of not resorting to internal deficit funding; simply means not get loan or running a negative deposit balance or 'overdraft' versus from "Da Afghanistan Bank" (DAB). This sent a greeting alarm of fiscal self-reliance, conservation and backup the reliability of the Afghan bank notes. The non-overdraft policy was practical during the post 2001 decade as level of aid channeled via the Afghan budget and local earnings were uprising swiftly. In addition, the ordinary

trade-off that fiscal rigidity by cutting down aggregate demand might result in lower economic growth was operative, since the economy was in rapid growing, stimulated first by the primary agricultural yields and post-war improvement and then by large amount of aid and vast expenditures by North Atlantic Treaty Organization (NATO) soldiers (Baldwin,2006)

In an economically depressed and war shattered economy with sluggish revenue collection procedure, expenditure deterioration, drop down of international expenses on military affair, and declination of international aid after 2014 – the tough no-overdraft rule and regulation may have maintained its efficiency, in particular because of its presumably effecting of attenuation on aggregate demand in a formerly fragile economy since 2001. As a matter of fact, since 2017, the Afghan National Unity government has faced minor internally funded budget fractions by declination of both foreign and domestic deposits at Da Afghanistan Bank (DAB) that the bank had created in previous years. By and large, those deposits currently have reduced to very low level and obviously, perpetuation of such low level of fraction and deficits need to be filled up by getting loans or overdraft from Da Afghanistan Bank, that elevates

issues of fiscal order, securing high deficits financed through borrowing from Da Afghanistan Bank would be difficult and simply results chronic hyperinflation. But whatever deficit policy may make sense currently and in the future, the no-overdraft policy accepted and firmly fulfilled in the early post 2001 years certainly played a fruitful function (Baldwin, 2006).

The Central Bank's Outstanding Performance

The macroeconomic management, using initial tools has been impressive in regulating the money supply and balances the foreign rate of convertibility, decreasing inflation and creating a significant foreign financial accumulation. Meanwhile, impotent monitoring of non-governmental financial institutions (private banks) has been responsible factor to the immense deception and robbery worth nearly US 1 billion Dollars in the politically linked Kabul Bank. How did it occur, despite substantial progress of capacity and process in the Central Bank, followings are needed to be discussed shortly (Baldwin, 2006). Firstly, the Kabul Bank shameless fall down in spite of a greedy confrontation, available reserve of money for theft, and strong political links supporting those engaged in this issue caused the complete collapse of the Bank (Nadia, 2017).

The Sources of Customs Revenues

During the last quarter of 2001, customs facilities at Afghanistan's borders were inspected through potent regional authorities, who assigned customs revenues, hampering them from accruing to the public budget. Retaking customs revenues was a preplanned preference for the government financial affair, which fulfilled this objective over a number of years through composition of forces, ethical persuasion, and even dismissal of the powerful authorities from their official positions (World Bank, 2012). Therefore, the customs revenues obtained and booked into the government treasure account and converted to the national budget with public finance management support associated with it. This was an outstanding achievement of the early post 2001 session, and added up to the swift growth of total budget revenues to a height of 11.6 per cent of GDP in 2011.

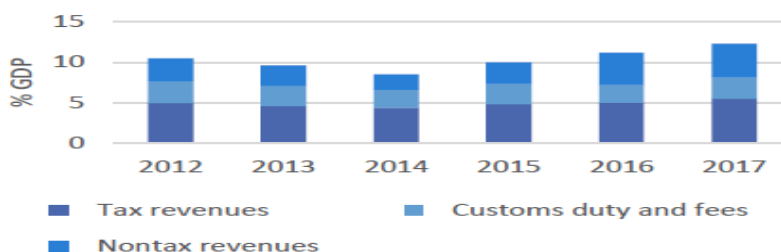
However, it's a matter of great concern that dominated corruption within the Ministry of Finance (MoF); Customs Department has led to substantial fall down of potential revenues. Also, part of reduction of customs revenues during 2011-18 could be described by the slow move in economic growth and lower customizable imports, a

significant part should be also because of corruption, as calculations indicate that corruption in the department of customs duty is universal and organized (World Bank, 2012).

However, the domestic revenues depict in Figure (1) rose sharply for the third consecutive year in 2017 and approached 165 billion AFS, this will increase AFS 60.6 billion projected budget revenue by 5.5 percent. Nominal revenue growth was near to 15 percent in 2017, after aggregate revenue growth of 20 percent in 2016 and 22 percent in 2015. In the absence of the main changes in tax policy, largely tax and customs improvements manage, execute and increase non-tax revenues related to new costs and expenses. These improvements lead to an increase in average value and customs declarations are about 6 percent, which indicates a downside Import. Afghanistan's revenue performance is at an all-time high. As a share of GDP in 2017 it reached 12.3% of GDP, higher than the previous figure 11.7% in 2011/12 (WB, 2018).

Revenue growth was expected to be moderate in 2018, following years of rapid revenue growth in a slow-growing economy. Customs control may come under pressure and income data for the first half of 2018 was expected to be a minor breakthrough for the same period in 2017.

Figure 1: Revenue growth has been strong for several years, but is now slowing



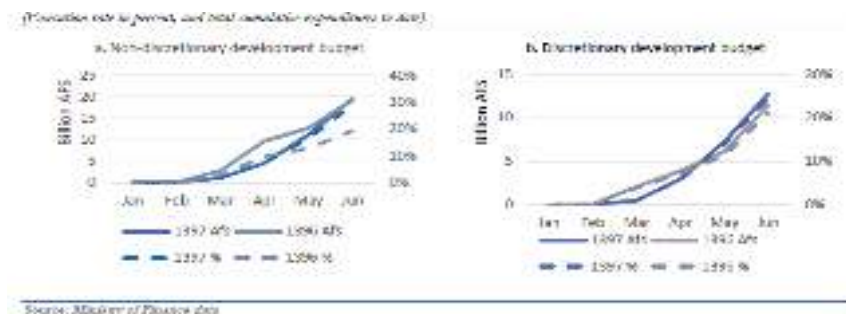
Sources: Afghanistan Economic Update 2018

Despite improved revenue performance and reduced costs in 2017, the budget deficit equals about 0.5% of GDP, with an almost balanced budget in 2016. This result is reflected in both optional and non-optional budgetary grants, with optional grants, have reduced more than 2 percent of GDP in 2017. The total budget allocation for 2017 have not been reduced from the annual budget US \$ 600 million, which reflects both a shortage of funds and poor execution development projects (WB, 2018). With the 2018 budget reform, additional allocations for development were observed, the spending is partly offset by a reduction in recurrent allocations and part of the 'non-funded' deficit of about AFS 14.3 million (US \$ 209 million). These budget reforms are more than double the projected deficit after donations from 0.8 percent of GDP to about 2 percent of

GDP. Through its mid-year budget review, the government is now seeking to limit the deficit to about 0.5 percent of GDP. Some development costs are limited by reviewing project performance and identifying savings through re-allocation away from weak projects. Optional donations and revenues are also expected to exceed the budget level, which would support a reduction in deficit at the targeted level.

The deficit will be financed mostly from cash reserves, which remain at comfortable levels (around AFS 40 billion) (WB, 2018).

Figure 2: Revenue growth has been strong for several years, but is now slowing



Challenges to the Progression of government Financial Bureau

The public financial bureau of Afghanistan is faced with some major challenges and threats corresponding to the past performance.

1. The slowdown of revenue resources in nominal terms and sharp decline in its GDP share. Such a situation has deteriorated the future prospects for financial stability and may at time weaken the donor support for on-budget assistance, especially if such financial collaboration is thought to reduce government incentives to raise more revenue resources (World Bank, 2012).
2. The immense accessibilities of off-budget funds during the '**surge**' session, which may have attenuated some of the positive motivations protecting advancements of government financial bureau.
3. Impermissible expenses handed over to the Afghanistan Reconstruction Trust Fund (ARTF) for reimbursement of 20 per cent of salary and close to 60 percent of non- salary and maintenance of working personnel and others in recent years has been found by the ARTF external oversight representative who is not eligible for reimbursement. This is not a loss of donor's money, but a sign of weakness in public financial management processes (Rocha, 2006).

4. Broadly speaking, widespread corruption which has negative impacts has been hampered by tight and better public financial management practices to some extent and so far has limited budget spending vulnerability to corruption.
5. The government authorities, stakeholders, and foreign donors have always faced difficulties in making the Afghan budget a more strategic policy tool but it aggravated by financial pressure over the past few years with most funding sources related to security, salaries and developmental projects funded by specific donors (World Bank, 2012).

Components of Financial Achievement

Encouraging key stakeholders from the Afghan government, the World Bank and bilateral donors were mutually coordinated. Their narrow institutional objectives and the constraints they faced, though distinct, pushed them in the same direction, especially via the ARTA financing mechanism (Rocha, 2006).

The government wanted to raise more funds for its budget, which seemed crucial at the beginning to pay for civil servants, paid only periodically under the Taliban Emirates during 1994-1991. The World Bank's goal of providing vital assistance to Afghanistan, both via direct

assistance and the ARTF required that the funding be approved and implemented by the Afghan government in accordance with the institutional rules of the World Bank (Feenstra R. C, 2004).

Bilateral donors were interested in delivering funds to further development and consolidation priorities, but were reluctant to do so through the Afghan budget, reflecting the credibility as well as legal constraints in their capitals. With the establishment of general management systems of financial management and ensuring their proper functioning and improvement over time, the institutional goals of all three key donor players have been met and the constraints they have faced have been reduced (Feenstra R. C, 2004). Initially, improvements in public financial system occurred via the acquisition of external capacity to work for the Afghan government, but over time, Afghan institutional and human capacity increased (Feenstra R. C, 2004).

Second, financial empowerment factors have been instrumental in ARTF's initial success and subsequent developments. The World Bank launched a series of projects, beginning in April 2002, to fund the development of financial systems and public capacity at the MoF. The World Bank also funded the initial

administrative costs of ARTF. In 2002, an active risk donor, the Netherlands provided ARTF with an initial grant of Euros 35 million in 2002, allowing the launch of ARTF with UK assistance. Later on other donors, with a universally protective though much prudent attitude launched contributing to the ARTF in significant amounts and eventually became evident as ARTF contributions gathered to very high stage (Feenstra R. C, 2004).

Third, policy actions and sustained management attention were important. Public financial leading reforms initially relied on Afghanistan's existing accounting system, which facilitated rapid uptake by government officials already familiar with that system, and on the existing legal framework dating mostly from around the 1960s. Later on, when the new laws were introduced, the centerpiece, the Public finance and Expenditure Management Law (EML) was tailored to Afghanistan's circumstances. Senior officials in both MOF and the World Bank prioritized the ARTF, and the latter early on stationed senior financial management staff in Kabul who could provide hands on support. Finally, key donors pro-actively supported the ARTF, participating in the ARTF administer committee, conducting reviews and demanding adequate financial

controls, reporting, and accountability (Feenstra, R. C. 2004). Beyond the incentives and the initial investments and actions by key actor involved, strong vibrant in favor of increases in on-budget aid and further public financial management improvements over time were set in motion. Aided money channeled through the nation budget via the ARTF entailed requirements for documentation and accounting of funds spent, which in turn meant that effective public financial management systems, processes, checks and balances that to be put in place. Learning by doing was a big part of the story in the early post 2001 years, leading to better public financial management implementation, declining risks, improving public financial management indicators, acceptable audit reports etc. The on budget funds were being spent well and risks contained, which encouraged donors to provide more funding through the ARTF, building a cycle. In addition to serving the main actors, this cycle more importantly delivered progressive improvements in public financial management processes and outcomes, as well as positive development outcomes for national programs supported by the ARTF and other on budget aid (Feenstra R. C, 2004).

Resources for and Vulnerabilities to Corruption

A clear contributing factor to success was for institutions or departments not to be overly lucrative or attractive in terms of resources for corruption, especially if there were protections in place making exercise of corruption more difficult. In some cases, resources for looting were pretty limited in the first place, whereas in others early actions reduced the vulnerability to corruption while the amounts of money were still relatively small (Anderson, 2003). At the opposite extreme, Kabul Bank represented an enormous opportunity for theft and fraud with inadequate oversight, and customs revenue were a major target for corruption. The huge amounts of international spending and off-budget aid during the 'surge' period, representing a highly advantageous target for corruption, probably contributed at least to some extent, to the shielding of on budget expenditures. But now, as international spending in Afghanistan and off budget aid decline, the relative attractiveness and vulnerability to corruption of budgetary revenues and expenditures may well increase (Anderson, 2003).

Lessons, Limitation, Obstacles, and Prospects in Macro level

Important lessons can be learned from Afghanistan's experience with macroeconomic and government financial operation since 2001 – both for key Afghan government institutions and the political leadership, as well as for bilateral and multilateral international partners. Some of these lessons may be applicable to other spheres of activity, also to other post conflict countries.

The first few years after 2001 saw a disproportionate share of successful initiatives that achieved major progress. Virtually all the achievements in the economic and public financial management spheres were set in motion, then reflecting the liquidity of the situation and relatively less entrenched political interests, which left space to put in place sensible economic policies and reforms. Once a threshold of opportunity has closed, it becomes much more difficult to build and sustain momentum for progress. (ADU, 2018)

The currency reform is a good example of facilitating progress by relying on existing capacity and or practices. Another example is the use of the existing Afghan budget accounting system as a basis for initial

public financial management improvements, rather than starting with a completely new accounting system (Rocha, Nadia 2017).

Easy, Pliable tools and interference

Macroeconomic tools were elementary; including most prominently the regular auctions of US Dollars by DAB to sustain the exchange rate, manage the money supply, and limit inflation. The ARTF initiated with a simple design but had the flexibility to grow and build on success over time (ADU, 2018).

However, government financial management improvements came about through successive years of implementation, starting from a small and rudimentary base. Implementing computerized payments and accounts, enhancing the quality of the Afghan national budget, and developing a more programmatic approach in key sectors are all examples of such learning by doing. (Rocha, Nadia, 2017).

Problems of Macroeconomic Management in Afghanistan

Good macroeconomic management in Afghanistan has been facilitated since 2001 by the influx of resources, financial assistances and foreign aids.

Fast economic growth fed by these inflows meant that difficult interchange in macroeconomic and fiscal management could be avoided. In particular, the negative impact of tight fiscal policy on aggregate demand was not relevant since the economy was over stimulated by financial influx, and there was no need for deficit financing to further increase demand. This does not detract from Afghanistan's achievements in macroeconomic management, not least because in any country, avoiding major mistakes on the macro front is important and should never be taken for granted. However, in the current low growth environment and facing a fiscal crisis, macroeconomic management by MOF and DAB will be much more difficult (Feenstra R. C, 2004).

Conclusion

The study has depicted that in the macroeconomic management and government financial management areas, considerable successes have been achieved since 2001 instances of slow movement or main failure in terms of inflation, unemployment, exchange rate and poverty declination also exist. Afghanistan's less than two decades of experience in financial sector such as money supply, credit creation, banking development and

securitization provides significant possibilities both for the country itself as it confronted a difficult economic condition in addition to other main problems and for other countries affected by war and fragility.

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Associate Professor Mohammad Walid Hemat

Electronic Banking: An Important Stimulus for Economic Development in Afghanistan

Abstract

As a new financial facility, e-banking revolution plays important role in economic and social developments in Afghanistan. This paper aims to elaborate the economic impacts of e-banking development in this country. The findings of this paper suggest that e-banking development is accompanied by many advantages boosting economic performances in the country. The economic and social impacts of e-banking transformation could dominantly be seen in sharp decrease in opportunity cost of banking transactions for banking sectors, businesses as well as for individuals. This facility has created new prospects for businesses, strengthening them to securely make transaction and transfer money for meeting their financial needs. The contribution of e-banking in the economy will further be augmented when the appropriate infrastructure is developed in the country.

Introduction

The twentieth century is characterized to be a century of excess events where numerous economic, political and social changes have been observed in this period. The first half of this century witnessed destructive wars accompanied by various economic instabilities and cyclical fluctuations such as the outbreak of hyperinflation in Germany and other war defeated countries in 1920s (Taylor, 2011), followed by great depression in 1930s & 1940s, made the world experience severe economic slowdowns with high rate of unemployment.

On the other hand, the twentieth century also witnessed many developments in technology and innovations arenas. The emergence of airplane, phone and other electronic devices, accelerated the process of development and further encouraged the nations to pay attention toward better utilization of resources to meet the needs of human being.

The use of technology and innovation in the process of production has increased the volume of output by many folds, boosting international trade and economic integrations.

From 1990s onward, the emergence of internet “the World Wide Web (WWW)” (Auta, 2010) paved the way for the development of electronic banking. Particularly, in the twenty first century, the wave of e-banking has played a significant role to the process of production and further has facilitated the global distribution of output.

The propelling forces behind the development of electronic banking were accounted to be the rapid transformation of innovation in information technology, improvement in financial facilities, liberalization of financial markets and high tendency to economic integrations.

During the 21st century, many countries have found to strength and use the electronic banking infrastructure which facilitated the development of e-commerce and e-business in the contemporary time. Now a day, more than 50% of the global transactions are made through e-banking facilities.

After the enactment of the new banking law in Afghanistan, the banking sector started to develop, as modern technology and management were applied in this sector. Recently, the introduction of electronic banking in the financial sector has created new

prospects for the development of the business and economic performances in the country.

This paper aims to examine the economic impacts of e-banking infrastructure in development of business and economic performances in Afghanistan.

In this paper, the descriptive research method is applied based in the data obtained from Da Afghanistan Bank (The Central Bank of Afghanistan) economic and statistical bulletins and reports as well as from other academic documents.

The following part of this article is devoted to the introduction of E-banking development in Afghanistan; latter on, the core advantages of E-banking development is highlighted. Finally, this paper is ended with brief conclusion.

E-banking development in Afghanistan

Afghanistan's infrastructures were severely devastated due to continues and perpetual civil conflicts over the past four decades, imposing various challenges to economic performance which in turn resulted to a high rate of unemployment, poverty and illiteracy that further accelerated the so called "vicious circle of poverty" in the

country. From 2001 onward, attempts have been made to rebuild the ruined infrastructures and taking steps to enhance the economic activities to nullify the vicious circle of poverty and best handle of economic challenges people faced. Despite the problems of insecurity and high poverty rate are still remained intact, many developments could be seen in the rebuilding of social overhead infrastructures which encouraged the expansion of private investments in many areas.

It is worth mentioning that in this span of time, one of the important spheres of development was the rapid improvement in banking sector in the country, where many new private and public commercial banks were established and new banking technologies and managements were introduced. The improvement of technology was further augmented by the development of telecommunication sector and internet accession.

The first step of development in this sector was the utilization of core banking solution where many commercial banks adopted the International Core Banking System (ICBS) which transformed the manual banking transactions into the electronic ones. The electrification of the transactions system was crucial;

because, it has increased the efficiency, accountability and transparency in the system which followed by further trust on this sector, resulted in mutual benefit both for consumers and banking sector as well.

The second wave of development in the banking industry in Afghanistan was the adoption to e-banking services which further increased the competitive environment in this sector where, now a day, every commercial bank tries to supply unique products and quality services to attract more customers and increase its market share. On the other hand, e-banking services are well accepted by the customers where they can make banking transaction with more security and confidence without wastage of time queuing in banks for making transaction.

Currently, banking services are rendered by a couple of banking mixed where some banks are private owned, others are state owned and foreign subsidiaries. In 2016, reports show that the private banks play dominant role in the delivery of baking services in Afghanistan, as around 63% of the total baking asset was owned by private sector and 27% and 10% of the assets go to

state owned and branches of foreign banks, respectively (Economic Bulletin, 2016, p: 80).

The recent tendency toward Islamic banking products, draw the attentions of many individuals to open accounts and to make financial operation in accordance to Islamic Principles and Sharia law. Switching toward Islamic banking operation also seems to be a profitable business for the banking sector in this country, since many conservative religious people enumerate the traditional banking operation to be harmful to their Islamic faith.

Currently, approximately, all commercial banks opened a subsidiary branch of Islamic banking and one bank (The Islamic Bank of Afghanistan) completely transformed its operation from traditional banking to Islamic banking.

The major advantages of E-banking infrastructure in Afghanistan

Taking the aforementioned issues into account, several advantages can clearly be noted which are expected to result from e-banking transformation in Afghanistan. Increase in economic efficiency, building of a formal and

reliable money transfer network, stimulating of business and improvement in financial management are the core areas for expected economic advantage of E-banking development.

Increasing efficiency and declining the opportunity

cost: E-banking facilitations increase the overall efficiency in the economy which may partly be resulted from a sharp decrease in opportunity costs for businesses, as well as for individuals and government. Before the utilization of E-banking infrastructure in Afghanistan, customers were required to physically be present in the bank for making transaction. Sometimes, it was very difficult to withdraw cash or to pay bills. In some particular events, for example, before Eid festivals, many people stood on the long queue to withdraw some amount of cash or receive their salaries to make transaction for meeting the required goods for the event. Even some individuals failed to withdraw cash, despite waiting two to three days on the queue.

The introduction of Automated Teller Machine (ATM) in banking system has declined the rush of individuals for withdrawal of cash. However, there are still much time consuming lines at ATMs of some banks at the end of

the months, when the government and private business staffs collect their salaries. An example of such a rush could be argued for the case of New Kabul Bank which has the responsibility to distribute the salary for the vast majority of government staffs and army. Standing on the long queue may be due to few numbers of ATM machines installed in the branches of banks and few number of business centers in big cities of Afghanistan, or because of slight understanding of the customers on how to use the ATM. The limited availability of ATM may be resulted from the prevailing security concerns in the country where the banks cannot feel secure to install ATM machines everywhere in the cities.

Nevertheless, the emergence of e-banking transformation has had some contribution in declining opportunity cost almost for all parties involved and it will further strengthen the business when more facilitations and infrastructures come to use. Currently, some banks have developed applications enabling people to pay their bills online without physically visiting the bank. An example of such application is “Azipay” which is developed by Azizi Bank that only enables the customer of this bank to benefit from facilitations associated with

online payment through the application. The application has not received a wide level of acceptance among the customers; however, it will be a useful method for payment when the knowledge of people on new banking facilities get improved.

Securing Money Transfer: The use of E-banking is essential, particularly for safety transaction and declining the risk of money transfer. Now a day, customers can pay their bills and transfer money with more security and confidence without bearing any risk of money loss associated with theft and so on.

Unfortunately, despite modern banking facilities have well developed, informal transfer of money plays a dominant role in this country. It is argued that nearly more than half of money transfer is said to be done through the informal system called “Hawala” (Shahir, 2017). This may arise due to the prevailing large scale of underground activities which are partly reflected in cultivation and trafficking of narcotics and drags. The great concern about this system for some individual is that it could be used as a channel for financing other criminal activities in the country (The Daily Afghanistan, 2018).

With the development of banking sector and availability of formal money service providers like Western Union, Money Gram and the presence of SWIFT network, the role of informal money transfer has declined and there is hope that the formal money transfer will be more accepted, by the time. Currently, most of the Afghans migrated abroad sending remittances to their family through Western Union and SWIFT network. The exact amount of remittance inflow is hard to be measures as it is being restricted by many factors such as limited and ineffective monitoring of the officials, less coordination among agencies and the availability of informal money transfer system as a critical factor (Khama Press, 2016).

Development of E-Business: E-banking infrastructure also play important role in the development of E-business and E-commerce, enabling the Afghans' access to national and international goods markets without physically crossing the borders. E-business increases the overall efficiency of the market resulting from enhancement in competition among different suppliers and decline in various administrative cost for the business associated with marketing, introduction of new goods to the consumers and efficient monitoring

over the supply chain. It also, enables consumers' access to domestic and international markets empowering them purchase variety of products with low price without bearing any additional cost.

E-business is in a very early stage in this country being limited to sharing information of the businesses to the clients through web sites. It is argued that E-business should pass through several stages starting from making website to share the essential information with the clients and ends with online purchasing and arranging the web based instalment (Mohmand, 2018). In Afghanistan, generally, E-business seems to be fall at the first stage. Currently, many businesses develop websites to share some information with costumers and making marketing. The facilitation of online instalment management for many businesses is hard looking. Recently, efforts were made to establish online bazaars in big cities of Afghanistan. Due to unavailability of related infrastructure, the bazaars are not able to charge the client in online mode. In many cases, the customers default to pay after the product is carried to their address. Nevertheless, the development of E-banking will ease the rapid transformation in the management of the businesses and establish a good platform for

sophisticated E-business transaction which will further augment economic development and social welfare. It is worth mentioning that E-business and E-commerce follow a dynamic path way. In other word, with the development of E-commerce, the role of online banking will further increase.

It Improves Government Management for a More Transparent Collection of Revenue:

E-banking facility is also important for improvement of management in all sectors of the economy. Particularly, it is very crucial for increasing efficiency in government financial sectors. Currently, the big problem in government financial sector is considered to be the incapability of relevant departments in collection of the government revenue. On the other hand, research shows the shift to digitalization of the government sector is highly associated with the improvement in efficiency (Evans, 2019). A real story of such efficiency can be propounded for the case of Malaysia where the government of this country used the Touch 'n Go" technology to manage its transportation and efficiently collect the transport revenue. The presence of E-banking infrastructure is a pre-requisite for utilization of such technologies.

Conclusion

The E-banking transformation in Afghanistan's financial sector seems to be a good stimulus for economic development, it provides many banking facilities to the households, business and government. Despite the sluggish and volatile economic performances and prevailing severe security concerns in war shattered economy of Afghanistan. The banking sector recently has shown dramatic developments in the country. The process of E-banking transformation is expected to be accompanied with various advantages for all parties involved. Generally speaking, the major expected advantages of this process could be discussed in various aspects including a decline in opportunity cost of banking transaction, establishment of a formal money transfer network, development of E-business and transparent and quality financial management, which will fuel the economic efficiency in the country. The aforementioned expected advantages of E-banking development in this country is subject to the availability of required infrastructure development and removals of related economic and non-economic challenges, overshadowing the success of this process.

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Assistant Professor Obaidullah Muhammad

Evaluation of Copper Deposits Potential in Economic Growth of Afghanistan

Abstract

This article concisely evaluates the potential of copper deposits in economic development of the country. According to Geological studies; numerous deposits, occurrences and mineralization of copper have been identified in distinct parts of Afghanistan such as, Kabul copper bearing area, Balkh copper-rich area, Zarkashan, Kundalyan, Shaida deposits, and other promising sites in Herat, Badakhshan, Faryab, Badghis, Zabul, Kandahar, Ghor, Farah, Baghlan, Bamyan, Parwan, Logar, Kabul and Wardak provinces. Present assays suggest that Over all copper deposits of Afghanistan is approximately 68500 Mt of copper, worth up to 273\$ billion.

On the other hand, due to extensive consumption of copper in recent industries and decreasing of copper supply to global market, the demand of copper has been raising and the significant copper deficit may continue. So, there will be strong demand for copper over the next

two decades and a depletion of copper ores after 2025 further worsening copper supply. It is worth mentioning that amongst the consumers, china is regarded as an interested investor on Afghanistan copper resources.

Considering the increasing demand, this study can definitely claim that Afghanistan's copper deposits are profitably important and have strong potential to economic growth of the country in the future. Thus, it is recommended that the government should gain advantage from raising demand to this industrial metal (copper) by contracting smart and fruitful mining projects.

Key words: copper deposits, economic, potential, development.

Introduction

Obviously, all kinds of mineral resources including fuel and non-fuel deposits play fundamental role in economic development of the country. Propitiously, Afghanistan due to its complex geological structure, hosts numerous mineral deposits of Metals, industrial minerals, constructional materials, petroleum and etc. so far, over

all 286 metal deposits have been identified in which the copper deposits are enormous (S.H. Abdullah, 1980).

Afghanistan owns various types of copper deposits such as sedimentary strata- bound (stratiform), porphyry and volcanogenic massive sulphide deposit (VMS). Totally, there are approximately 300 copper bearing areas, occurrences and showings in Afghanistan, amongst them 12 deposits have been studied in details. (S.H. Abdullah, 1980).

Meanwhile, copper has become an essential commodity for the recent advanced technology due to its wide range of usages. The applications of copper come from its properties, because Copper is easily stretched, molded, and shaped. It is also resistant to corrosion and conducts heat and electricity efficiently. There for, copper is used in building construction, power generation and transmission, electronic product manufacturing, and the production of transportation vehicles, appliances, heating and cooling systems, telecommunications, motors, wiring, radiators, connectors, and etc (D. Jeff, 2014).

Due to the extensive uses of copper in industries, this metal has special economic importance and in recent

years a dramatic increase in its value has recorded as the industrial counties' demand has increased to extra raw material of copper.

Afghanistan is an appropriate country to fulfill this demand. Because it has abundant resources of copper including the Aynak copper deposit, the biggest copper deposit in the region and the second copper deposit in the world, which is currently being developed by a Chinese company. Not only Aynak but also Balkhab, Zarkashan, Kundalyan, Shaida, Akhankoshan, Darrah-i-Alansang and other deposits of the country are economically important.

The main subject inquired in this article is, the evaluation of the copper deposits capability in economic development of Afghanistan and analyzing the outcome of copper deposits exploitation.

To find the result, initially we have a glance at the major identified copper deposits, interesting areas and their economic importance as follows;

Kabul copper bearing area: the Kabul copper bearing area contains worldly-known Aynak copper deposits, Jawkhar-Darband-Kuhndara deposits and more than 40

occurrences. This area classified to sedimentary hosted stratiform type settled in Vendian - Cambrian quartz – biotite - dolomite metasedimentary rocks in southeast of Kabul (BGS, 2005).

The Aynak copper deposit currently estimated to contain 240- 450 million metric tons of ore at 2.3 percent copper, alongside the Darband and Jawkhar awarded to the Metallurgical Corporation of China (MCC) in 2008. The biggest mining project of Aynak has confronted with some problems, there for it has no progress toward commercial extraction.

North Aynak is outside the area granted to MCC which may have the half of the copper deposit of the MCC-belong area. As example the Katasang occurrence is estimated to bear 42,100 tons of copper at grade of 1.04% Cu.

Other adjacent copper bearing tract, such as Kelaghey-Kakhay, Bakhel-Charwaz, Kharuti-Dawrankhel, and Yagh-Darra Ghul-Darra copper tracts are prospective to future explorations. Eventually, the future potential for discovery of further copper deposits in the Kabul copper bearing area is considered as high (MoMP& USAID MIDAS, 2014).

Balkhab copper-rich area: located in Sar-i-Pul Province, The Balkhab copper volcanogenic massive sulfide (VMS) prospective area has not been sufficiently investigated yet, but the present assays imply the existence of at least four areas of malachite, pyrite, azurite, chalcopyrite, bornite, and galena grading from 0.25 to 1.34 percent of copper. This area, along with the plentiful water supply, and the Balkhab coal deposits in the northeast part of the Balkhab copper make the Balkhab copper area a promising site for mineral exploitation.

Zarkashan: The Zarkashan deposit contains the copper and gold mineralization, located in Ghazni province. Preliminary exploration, proves the presence of several mineralized zones 400-600 m long and 1-15 m thick, having 7,775 kg Au at overage range of 0.10 g/ton to 16 g/ton gold and 0.01 to 15% copper. Current investigation has revealed that gold and copper high grade ore bodies are existing in contact zone which are economically significant (MoMP& USAID MIDAS, 2014).

Kundalyan: This is a skarn copper and gold deposit, located in Zabul province. There are 13 ore bodies, 2.65 to 12.3 m thick and 36 - 175 m long, containing 0.62-1.2

% copper and 0.5-2.0 g/t gold. Based on available reports, the deposit is estimated to contain 13,600 tons of copper with overage grade of 1.07 % Cu and 1.1 tons of gold grading 0.9 g/t Au. Nonetheless, several copper and gold prospects and occurrences are present affiliated to main body and worth to future exploration (BGS 2005).

Shaida: This deposit is located in Herat province, classified as a highly prospective copper porphyry deposit. The mineralized zone 2.6km long and 300 to 500m wide, containing 0.27 to 3.02 % copper and 0.02 to 0.37 % Zinc. Present assays indicate the existence of 4.8 Mt of copper at grade of 1.1% Cu (MoMP& USAID MIDAS, 2014).

In addition to the above- mentioned deposits, less investigated interesting copper mineralized areas are indicated in Herat, Badakhshan, Faryab, Badghis, Zabul, Kandahar, Ghor, Farah, Baghlan, Bamyān, Parwan, Logar, Kabul and wardak provinces.

Small deposits, copper occurrences, showings and mineralization, identified within territory of the country with high prospects to further exploration, are

considered as hopeful potential for the economic progress of Afghanistan.

Economic prospect of Afghanistan copper

resources: To know the economic prospect of Afghanistan copper deposits and their role in economic growth of the country, initially we review the global market of copper, and then we analyze the volume of copper resources and their suitability for supplying the global demand.

As result of numerous application of copper in industries, the consumption of copper is at high extent in industrial countries. In recent years, the production of electronic vehicle, high scrap and declining of copper supply from large mines, posed this idea that the high demand of copper will reduce the supply in upcoming years.

China, Europe, and the US are among the world's biggest users of this important industrial metal. China, with its gigantic manufacturing sector, is the biggest consumer of copper in the world, as nearly 70% of copper used in China is imported. Besides that,

manufacturing industries in Europe and the US also use up a large part of copper.

As the global copper deficit intensifies due to **Chinese economic recovery, manufacturing electric vehicles, falling ore grades and a lack of new capacity**, so, copper consumers will focus on the expansion and development of new projects to meet increased demand. Even mining analysts anticipate that the significant copper deficit may continue and there will be strong demand for copper over the next two decades and a depletion of copper ores after 2025 further worsening copper supply (JLT, 2017).

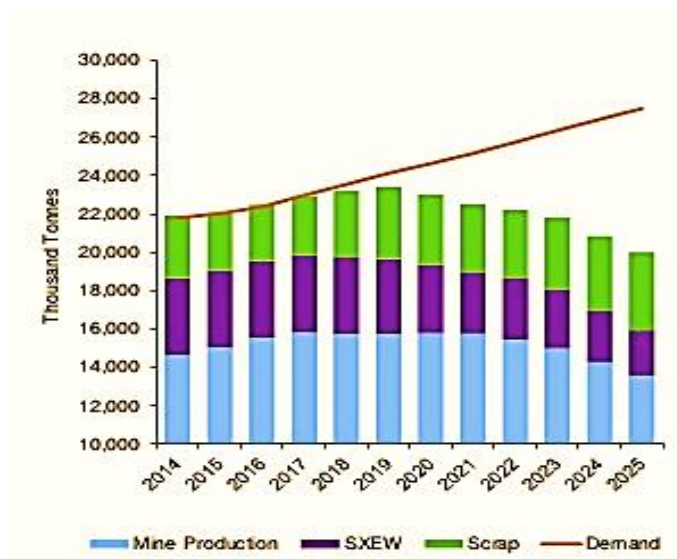


Figure (1): the global demand and main production of copper (CRU, 2017)

As revealed in Figure (1), the annual copper demand increases 2.1% equaling to nearly 520 kt of copper in the world, because main production falls 230 kt of copper per year after 2019. This makes copper price going up and demand will be increasing after 2019.

Viewing the economic potential and revenue generating ability of copper resources of Afghanistan, the Aynak copper deposit, which is being developed by MCC for a 30-year lease at \$3 billion investment, is the biggest foreign investment and private business venture in Afghanistan's history. It is imagined to contain deposits estimated to be worth up to \$88 billion.

Several other copper - rich sites, with approximated deposits of about 250 billion, have been distinguished; as in Balkhab district of Sar-e-Pol with estimated 45 Mt deposit, additional deposits worth up to nearly \$43 billion in Logar, copper and gold deposits worth of 30 billion in the Zarkashan of Ghazni and various other areas of Afghanistan. (MoCI, 2014, p.9).

Over all copper deposits of Afghanistan have been estimated to 68500 Mt of copper, approximately worth up to 273\$ billion (273998000000) which includes just explored deposits. (ASA 2017, p.655)

By analyzing the global demand beside the potential of Afghanistan copper resources, we can express that the industrial countries, can benefit from available copper deposits in non-developed countries. Thus, potential producer countries such as Afghanistan, will be the rival point to the industrial consumer of copper.

This is why, Afghanistan have a promising opportunity for the copper deposits exploitation during the next years. Because Afghanistan with its rich copper resources, is suitable to launch extractive mining projects for supplementation of world copper supply deficit.

China is reckoned the prominent interested investor in Afghanistan copper mining projects, as the Aynak project is currently being developed by Chines Company; china may be ready to develop other projects as well. It stems from its high demand to copper and due to this fact china is trying to negotiate the disputation of Aynak project as soon as possible.

It is worth considering, that the fore-mentioned statistics regarding copper deposits value, comes from limited present assays and it is assumed that Afghanistan owns a plenty of copper resources, if they are correctly exploited, this country will become great exporter of copper and will attain revenues of extractive industries as a powerful pillar for its infrastructural development and socio-economic growth.

Conclusion

In light of the increasing industrial demand to copper resources, we can state that Afghanistan is an affordable option as copper owning-land for great copper consumer particularly Asian countries. Because of high demand, china is tending to invest in copper mining project as previously attained the Aynak great project.

Certainly, Afghanistan is a copper rich country, hosting numerous economically important deposits alongside the copper occurrences and prospective areas, however, by the extra exploration and geological research there may discover more valuable deposits in the country. So, we can definitely claim that Afghanistan's copper deposits are profitably important

and have strong potential to economic growth of the country in the future.

To be noted that copper deposits profitability depends on their clever exploitation on behalf of government. There ought to be an appropriate vision toward entire deposits especially copper deposits with its preference categorization individually. In addition, all legitimate, fiscal, contracting, investment guaranty and other required reforms should be applied to mining sector for better economic utilization of deposits.

Recommendations

1. It is recommended to ministry of mines and petroleum to grant the small scale copper deposit projects rather than large one, because the domestic conditions of the country is not suitable for large investment project and may confront with complications.
2. It is suggested to attract foreign investments in mining sector. Therefore, providing more facilities and support for investor are required. Furthermore, mining professional and technical points should be observed in contracts.
3. The government of Afghanistan should utilize copper deposits as profitable as possible. The government

should gain advantage from raising demand to this industrial metal by contracting smart and fruitful mining projects.

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Assistant Professor Mohammad Musa Hajizada

Evaluation of the Crimes of Escaping Prisoners and Hiding Criminals in Afghanistan Legal System

Abstract

Crime of escaping prisoners and hiding criminals are including crimes against justice because these crimes prevent implementation of court order and prosecution and in these two cases justice will not be implemented. The Legislator determines these acts as crimes to prevent crimes against justice. Highlighting the strengths and weaknesses of law is the main objective of this research. Evaluation of crimes in such a condition that escaping prisoners and hiding criminals are obvious in our country, is an important issue. Determining these acts as crime is a positive point but besides that, existence of some negative points caused that criminalization of these acts do not have any positive effect in disincentive of crimes.

Introduction

Crimes of escaping and hiding of criminals are not new Phenomenon, but in the legislative system of our

country does not have a long history. Generally, prisoners tend to get out from prison, sometimes they are using legal solution, but other times they gain from illegal approaches. This article highlights illegal ways of escaping. Sometimes when the criminal committing crimes instantly or before arresting by relevant organs, the criminals are hiding by some persons. These two crimes cause to prevent the implementation of justice with this difference that in escaping prisoners the court order will not be implemented, but in hiding criminals the relevant organs could not proceed the criminal cases. These issues cause that the legislator determines it as criminal acts. This article tries to answer the question as to, what effect has determining of escaping of prisoners and hiding offenders in preventing of escaping of prisoners and hiding offenders. It seems that determining of these acts as criminal acts, due to some problem in legislation of these crimes are caused that have not very good impact in preventing of these crimes.

Crime of escaping prisoners

The escape of prisoners is one of the criminal matters that have a long history in the world and in Afghanistan, in many cases prisoners are somehow escaped from prison. As a result, escaping imprisonment means

escaping law enforcement and ultimately escaping justice, as the purpose of all criminal procedures is maintaining criminal justice. Meanwhile, justice is provided when criminal law procedures is done and judicial organs have taken the necessary legal action. Dangerous criminals try to escape jail while serving their sentence, examples of which are more common in Afghanistan and especially in some provinces.

The crime of escaping the person caught

In the case of the escape of the person caught, the country's penal code declared that:

“(1) A person who is lawfully detained and escaped is sentenced to six months' imprisonment or a fine of 30,000 Afghanis.

(2) Whenever convicted, in order to comply with a court order and escapes after conviction, he or she is sentenced to an average prison term of up to two years or a fine of between sixty thousand to one hundred and twenty thousand Afghanis, in addition to convictions.

(3) Whenever a person escapes under the conditions set forth in paragraphs (1 and 2) of this article by force or by another crime, the offender shall also be punished by the offense of the other offense than the escape punishment.” (6: article 488)

It seems that; In the first paragraph, the legislator enacted a general rule that includes all stages of the proceedings, but it appears that the legislator in the second paragraph specifies the enforcement of the court order; therefore, it can be said that the purpose of the legislature in the first paragraph is pre-conviction confinement and above the conviction of the second one the sentence of the second paragraph is considered applicable. The anticipated punishment of these two cases is also different and can be a good point to prove the allegation.

The legislator in this article separates two different states from each other, in that the first case envisages the escape of a person without the use of force or the commission of another crime, which includes the first and second paragraph of this article, but in the third paragraph the latter is elaborated. It is found that the person escapes by using force or committing another crime. These two modes of appointment are as follow:

Escaping without the use of force or committing a crime

There is a situation where one escapes without using force or commits another crime. Regarding the principle of proportionality of crime and punishment, the legislator

has provided different penalties for the perpetrators. The legal element of this crime is paragraph 1 and the paragraph 2 of this article, but the material element of the crime that is stipulated within the first paragraph is the escape of a person who has been caught and escaped by law. Also, in the second paragraph, the material element of the crime is that a person escapes after the judicial officer arrest him in order to accommodate with a court order.

Escaping can only be realized through the action, and this crime occurs when the person caught escapes. "This crime is a bound crime. This means that the person must escape, otherwise the complete crime has not been done and the person may only be sentenced to commence the crime only under other circumstances; but if a person after escaping from prison and re-arrested, here is the complete crime, not commence crime. (7: page 86)

The spiritual element of this crime is the knowledge of the subject and the criminal intention to escape. The offense is set at six months' imprisonment or a fine of 30,000 Afghanis. The reason is that a person escapes before being convicted or not convicted, in this case, the legislator has qualified the judge to rule on the severity

of one of the two criminal offenses. In the second paragraph provides for a more severe punishment for the person and the reason is that the crime rate is higher because the person sentenced by the court escapes later. His escape was undoubtedly intended to deflect the court order and his intentions are constant and deserve more blame.

Escaping with the use of force or other crime

It is a case of a person being able to flee, even though he or she is in pursuit of justice, either using force or committing another crime to escape. In this case, the legislator has foreseen legal measures to do, besides crime, crime of escaping and new crime will pursuit. Paragraph 3 of article 3 has in fact given the latter a legal dimension. "Escaping is a crime that often takes place in certain ways, either it hurts the people who are the guards, it hurts the detention center or the prison, or it creates terror. In such cases, the laws of a country intensify the punishment of the crime of escape, as the Afghan legislator has done. So, with these ways blame for one's behavior, it was more community oriented and the person is more dangerous and increasing the punishment seems justified." (7: page 87)

The legal element of this crime is paragraph 3, article 488 of the Penal Code. The material element of this crime is the use of force or other crime when escaping. "The spiritual element of this crime is knowledge to subject and intention, that the commit is fleeing knowledge, because the act he is doing is illegal or this act is in itself another crime that he commits." (7: page 88)

Penalty for a person transporter protective

The transfer of suspected, accused and convicted is a military responsibility. The guards of the person shall take all necessary protective measures and have the capacity to prevent the suspects, accused or convicts from escaping. "The offense refers to the escape of a convicted person who was on guard for negligence. Undoubtedly, the convict's bodyguard, who is responsible for taking care of him, must be extremely careful not to run away from the convict; otherwise, if the caregiver neglects protection and escapes conviction for negligence, it is natural that the caregiver should be punished." (7: page 89)

This subject has been stipulated in penal code that "a person who is responsible for protecting, escorting or

transporting of convicted person and neglected, with this negligence convicted person escaped, should be punished as follow:

(1) If convicted, sentenced to imprisonment for up to two years or up to 60,000 to one hundred and twenty thousand Afghanis.

(2) Except as provided in paragraph 1 of this article, a person liable to imprisonment of six months' imprisonment or cash fine of thirty thousand Afghanis.”

(6: article 489)

The legislator has stipulated that the perpetrator must be convicted on the basis of a court order. The legal element of this crime is article 489 of the Criminal Code and the following constitute the material element of the crime:

1- A guardian is legally required to protect, accompany, or transfer a person.

2- The convict escapes due to the negligence of the bodyguard.

This crime is one of the bound crimes, and its beginning is not regarded as a complete commission. The spiritual element of this crime is the negligence of the bodyguard and if neglected, it is considered to be unintentional crime. Lawmaker predicts punishment for sentencing

guard given severity and humiliation and the sentence of imprisonment ranges from six months to two years and a fine ranging from thirty thousand to one hundred and twenty thousand Afghanis.

Considering this article, it seems that the legislator has failed to properly adhere to the principle of proportionality of crime and punishment in this article. Because the anticipation of a lesser sentence for the guard increases the possibility of the convict escaping. It is necessary to provide more punishment for the guard.

Assistance in escaping the accused or convicted person

Aiding or abetting an accused or convicted person is in fact a basis for escaping justice and the legislator has blamed any kind of assistance for the accused or convicted person, so that it can provide a basis for justice. This subject stipulated in penal code that:

“(1) A person who is obliged to protect, accompany or transfer a person accused or convicted of assisting or facilitating his or her escape, should be punished as follow:

1- If a person is sentenced to death, sentenced to long term imprisonment.

2- In a case where the person is punished to HAD or persistence imprisonment 2 or 1 or accused that the punishments be executed, sentenced to moderate imprisonment.

(2) Except as set forth in paragraphs (1) and (2) of this article, the liable person shall be sentenced to short imprisonment.” (6: article 490)

In this material, it seems that the legislator has publicly mentioned the word person, whether it could be a public servant or ordinary people; but it further specifies a person who must be a public service officer in order to protect, accompany or transfer the accused or convicted person, the escapee must also be accused or convicted. The legal element of this crime is article 490 of Criminal Code, the material element of the crime, assisting the escape of the accused or convict or facilitating his escape. Although the person is legally obliged to protect, transfer and accompany the accused or convict. The legislator does not specify the place of escape in this article; it could be a place of imprisonment, a detention center, or a route. The spiritual element of this crime is knowledge of the subject and criminal intention. The purpose of the criminal intention is to assist in escape or other assisted behavior. This crime is an intentionally

crime and is committed by both verbal and verbal withdrawal. This crime is one of the absolute crimes and there is no need to realize its result.

The legislator has foreseen the punishment for this crime due to the severity and humiliation of the accused or convicted of the crime, that can range from short imprisonment to long term imprisonment, but it is considered that an average prison sentence is foreseen for an accused with a crime punishable by death. There is no legal logic here, why is the legislator anticipating a lengthy prison sentence for a person sentenced to death (if convicted) and an average prison sentence for an accused? The defect observed in this article of the law, because, if the accused is sentenced, imprisoned, or Hudoud and escaped, no punishment is anticipated. This can play a role in the escape of the accused. The legislator has failed to maintain a balance between the two paragraphs in the penalties.

The distinction between article 490 and 489 can be summarized in two cases. First, the offense was deliberate in article 490, but in article 489 it was unintentional. Second, in article 490 the legislator considers both the accused and the convicted, while in

article 489 the convicted person constitutes the legislator's purpose.

Assistance of the public service with the aim of escaping prosecution of the accused

In previous articles we have discussed that if an accused is caught or be under the accusation or convicted by the court order and escaped, the legislator takes measures to prevent them from escaping, but in this discussion the subject was different, the public service is responsible for the detention of the person, but rather than the detention of the person. It seeks to make it possible for the person concerned to escape prosecution. The legislature has criminalized the act to prevent a person from fleeing and obliging the public service to perform its duty; this subject has been stipulated in penal code like this: "Whenever the public servant is obliged to arrest a person has and he assists the escaping of the person from the prosecution, he shall be sentenced to medium imprisonment." (6: 491)

Provided for this article is that the person obliged to arrest the person, should be public service officials and escapee should be accused. The legal element of this crime is article 491 of the Criminal Code. The material element of the crime was assisting in the escape of the accused and the spiritual element of this crime is knowledge of the subject and criminal intention. As the

accused intends to flee, however, the public service officer deliberately assists in order to achieve that goal and this indicates deliberate crime. The anticipated penalty for this crime is a medium imprisonment.

The crime of hiding criminals

There is always the effort of criminals to escape prosecution after committing a criminal act, one of the offenders' escape tactics to prosecute is hiding criminals. A number of people try to help the criminals and provide the situation for the offender to be hidden. By This way they can keep the offenders from being prosecuted.

Help to an accused escaped or hiding accused

The hiding of the perpetrators somehow makes it possible for the person to escape. The legislator on penal code has not been able to clearly distinguish between the hiding of criminals and their escape. That the contents of assistance in the escape of the accused or convicted (490) are the same as the contents of the assistance in the hiding or escape of the accused (492), but with this difference that the word "hiding criminals" is added in the later. It is necessary for the legislator to prevent duplication of articles; it will be better if this article is allocated for hiding criminals or this subject become as one paragraph of article 490. This subject is

stipulated in penal code that: "Whenever a person himself or by another has escaped or is accused of a crime for which he or she has been convicted, to conceal or to assist in escape from prosecution despite knowledge, shall be punished as follows:

(1) In case a person that hides or assists in escaping from prosecution, sentenced to execution, should be sentence to lengthy imprisonment till ten years.

(2) In case a person who is included in paragraph 1 of this article, sentence to Hudoud, or life imprisonment grade 2 or grade 1 or lengthy imprisonment or accused to a crime that it is penalty anticipated execution, sentenced to medium imprisonment.

(3) Except as provided for in paragraph 1 and 2 of this article, imprisonment or cash fine from thirty thousand to sixty thousand Afghanis." (6: article 492)

It is considered in this article that anticipated same penalty for hiding criminals and aiding to escape accused or convicted person, but their difference is lengthy imprisonment till to ten years and cash fine from 30 thousand to 60 thousand Afghanis. This subject is similar with article 490, there is no need for repeating.

Helping in escaping of accused

It is deduced from the title of article 493 in the Penal Code, the purpose of the legislature is to assist the

accused in escaping, but from the subjects of article it is cleared that the person is hiding accused or get shelter. By the way, there is one goal that is assisting the accused. "The person who is informed from committing felony or misdemeanor and helping accused to escape from prosecution, whenever it is assisting by getting shelter or concealing the proofing reasons of crime, he is sentenced to cash fine from ten thousand to 30 thousand Afghanis." (6: article 493)

It seems that the legislator was not able to have a logical arrangement of these articles and also he was not able to differentiate the description of crime. This caused that the judges have open hand and will have bad effect on criminal justice. The legal element of this crime is article 493 of the Criminal Code. The material element of this crime is to hide the accused or to hide the reasons for the crime, the spiritual element of this crime is knowledge of the subject and criminal intention. Here the criminal intention has been to assist the accused in order to escape. This crime is an intentional crime and not committed with verb withdraw. The penalty of this crime is cash fine from ten thousand to thirty thousand Afghanis. In this article, the principle of proportionality of crime and punishment has not been respected. When a

person provides facilities for a person who commit felony or sentenced to cash fine to escape, this will definitely fuel the escaping of accused to increase.

Non- implementation of punishment on accused relatives in case of assisting to escape

The legislators do not determine criminal act for those who help their relatives that commit crimes. This kind of assistance make facilities for criminals to escape, this is more applicable in family hostilities. “Whenever concealing or assisting in the escape of prosecution of a person is her husband, his wife, substantive and procedural, brother or sister, the committed should not be punished.” (6: article 494)

This article is unfortunately associated with emotions rather than legal reasoning, which result criminal justice not to be maintained. It is not rational to do not condemn the act of assistance. On the other hand, from the title of the article, it is understood that the act of assisting crime is considered a crime, but the punishment has not been proposed for its supporters. This subject is against the criminal law and its principals. It is necessary to bring changes and rectify these subjects.

Conclusion

The crime of escaping prisoners and hiding criminals is not a new phenomenon and is not limited to Afghanistan. There have been many examples and cases of such crimes in Afghanistan and other countries. Lawmaker believes that these acts should be punished; because these actions cause the law not to be implemented on accused and convicted people and as a result, criminal justice is not provided. The legislator has listed both offenses in a single chapter and it has not made the exact distinction between the two crimes clear. However, it has been considered as a positive point in the Penal Code of Afghanistan. The measures the legislator has taken to prevent these crimes are considered to be good, but the negative points in this chapter's material are also evident. It was appropriate for the legislator to discuss the two offenses separately in order to properly distinguish between them. Also, the principle of proportionality of crime and punishment has not been properly respected. In some of the articles, the repetition of the subject is seen as a defect in law itself. According to the country's legislative policy on the escape of prisoners and the hiding of criminals, it can be suggested that these measures have little effect on

preventing the escape of the prisoners and hiding of criminals.

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Assistant Professor Mohammad Reza Mirzai
**The Economic and Non- Economic
Consequences of Air Pollution
In Afghanistan**

Abstract

Air pollution leads to negative economic and non-economic consequences for community. This study pursues the descriptive approach to use qualitative and quantitative secondary data's that reflected in journal, report, article and news at the national and international levels. This study will focus to find out whether air pollution has been harming Afghanistan in terms of economic and non-economic areas. The main reasons behind this fact found to be presence of high level of poverty and lack of public awareness because many households do not have sufficient income to buy and use gas and electricity for heating and cooking and simultaneously many of the residents do not know something about the danger of air pollution. Therefore, to decrease the degree of air pollution in Afghanistan, we suggest the inclusion of air pollution's danger to school's curriculum and exploit the gas resource from the northern area of the country. These two significant

issues along with some other possibilities would help to bring down the level of air pollution in the country and to raise public awareness.

Introduction

The Accumulation of carbon dioxide, nitrogen dioxide, sulfur dioxide, carbon monoxide and ozone to the air is called air pollution. In countries or in cities where the air is polluted, no one is safe from its side effects. Currently it is a global challenge that annually kills millions of people and puts high costs in terms of social and economic to the world. The degree, costs, mortality and reasons of air pollution varies from one country to another and from one city to another city. Air pollution causes pulmonary, cutaneous, mental retardation (children), heart and eye diseases to human beings and also harmed animals and plants. Three group of in a society such as children, pregnant women and aging are most likely to be affected by air pollution (Ehsani, 2018). This phenomenon has been called silent tsunami, because it is considered as an active cause of death. While the majority of countries in the world are struggling with air pollution, this dangerous phenomenon annually kills millions and impose billions of dollars cost to the world economy. Previous studies show that

industrial countries are more polluted as compared to others because they extremely use fossil fuels. Countries such as Afghanistan, Kuwait, Nigeria, Iran, the United Arab Emirates, Egypt, Saudi Arabia, Senegal, Pakistan, Botswana and Mongolia are the countries which their populations' breathe pollution the same size of one can cigarette's smokes daily. In most of these countries, the degree of air pollution exceeds one hundred and in some of them even more than two hundred grams per cubic meter (Beytoote, 2018). At the national level, however, the level of air pollution varies from city to city with dense polluted and industrial cities are highly polluted. According to the US Air Visual Institute cities like Kabul, Lahore, Delhi, Mumbai, Dhaka, Wahan, Calcutta, Hanoi, Karachi and Dubai have the highest level of air pollution (Irna, 2019).

In Afghanistan, air pollution imposes high costs to the county in terms of economic and non-economic. Therefore, this paper figures out the question of what factors are the main causes for air pollution in Afghanistan? What are the economic and non-economic consequences of air pollution for the country?

In the next sections after the review of literature and methodology the reasons of air pollution, the economic and non-economic consequences of air pollution, and

conclusion following by recommendations are discussed respectively.

Literature Review

Air pollution has a positive relationship with number of factories and household's income level. People affected by air pollution do not perform efficiently in workplace and in society. Factories' output decline due to lower productivity of labor and household's expenses rise up due to medication costs of family members (Ahmadi, 2017). Also when the level of air pollution rises up in a country or in a city, the government announce an official day off to shut down industries and lowering high traffic jams, this announcement negatively affect factories or companies gain to maximize their profits. According to media reports, in some countries, such as Delhi, schools and factories have been shut down due to air pollution and vehicles had used periodically (Amini, 2019). Further, the elimination of human puts high pressure in an economy, because firstly there would be a shortage in the labor market and secondly there would be a decline in demand, supply, investment and economic growth. Meanwhile, this ominous phenomenon is also inversely related to agricultural products, that is an

important sector in economy. The higher level of air pollution leads to lower output for the agriculture sector. Crops such as wheat and oilseeds are more vulnerable, as have witnessed in Japan, Korea and the United States (Lanzi, 2016).

Alfsen & Rosendahl (1996) used Computable General Equilibrium Model for the cost of air pollution in Norway. They carried out that air pollution causes direct and indirect impacts on the economy because of environmental, health and material damage. In the national level Cities with worse air pollution lost substantial amount of high skilled workers and industries grow slower in terms of employment, capital and output than counterparts in less polluted cities of China (Chen, 2017). Chang and Gross (2019) studied the relationship between air pollution and worker productivity particularly the effect of air pollution on Call Center workers using a unique panel dataset; they found that higher levels of air pollution decrease worker's productivity. As 10-unit increase in the levels of air pollution, lowering 0.35 percent daily calls handled by the workers.

Methodology

This study uses the descriptive approach and qualitative and quantitative secondary data's that have been used

in the local and overseas publications like journal, reports, article and news.

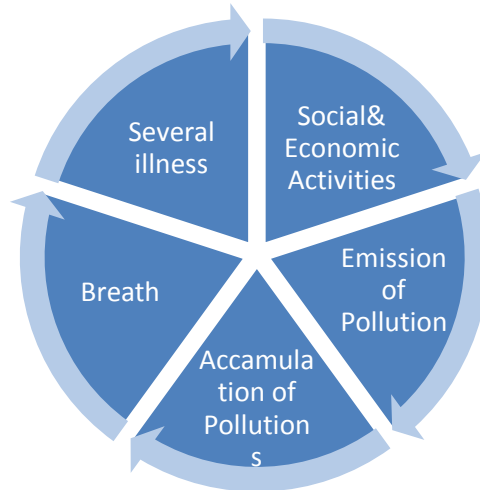
The Reasons of Air Pollution

As shown in figure 1, social and economic activities create air pollution. Presence of oil and gas companies, industrial activities, traffic Jam (especially use of old vehicles), and use of fossil fuels especially coal (for heating, cooking and industrial activities), population growth and the lack of appropriate waste collection and its usage are the reasons of air pollution worldwide (Beytoote, No date). Vehicles release carbon monoxide, fossil fuels (oil, gas and coal) release carbon dioxide, butterfat of brick and plaster release sulfur dioxide, and motor vehicles (generator and motor cycle) release Nitrogen dioxide to the air (Etilaatroz, 2017).

In Afghanistan air pollution is because of extremely use of fossil fuels only for heating and cooking not for industrial activities, low level of public awareness from danger of pollution and its consequences, high traffic Jam (especially old vehicles), lack of asphalted roads, low quality of oil and gas(imported) (Irna, 2019).

in Kabul that is the capital and one of the populous and polluted city of the country where oil and gas companies (extraction and refining) are not exist and industrial

activities are very limited, the air pollution is, because of more than six million people live in this city, some of



family live in buildings built recently, the rest like refugees and displaced people live in mud houses, hovels and most of them live as marginalized section of the society. During the winter season, air pollution rises up in Kabul, due to high usage of coal, plastic and fabrics materials by its residents. Also in this season due to shortages of the electricity many households and companies use generators to provide electricity for lightening and office use (Etilaatroz, 2017) Figure 1: Air pollution comes from social and economic activities.

The Economic Consequences

Although it is not easy to measure the exact costs of air pollution which is vary from one country to another

country, but base on an estimation, it costs 5% of GDP equal to 790 Billion dollars in the United States, 21 billion dollars in industrialized countries and 2.3 percent of GDP in Iran (ICCIMA¹, 2019).

In Afghanistan, according to health and agriculture crops indicators, the country is also being harmed in terms of economic and non- economic because of the following reasons:

Firstly, there are neither proper health services nor quality medicines in Afghanistan, so a large number of people head out neighboring countries like India, Pakistan and Iran every year for medical treatment and bear high costs. The Afghanistan Embassy in Delhi says that 1,000 Afghan citizens enter to India daily, where 70 percent of them come for medical treatment. Travel costs to India include tickets for at least two people, hotel rent, food consumption, translator, doctor's fee, and medicine payment. According to the Afghanistan Ministry of public Health, the country pays millions dollar to overseas countries annually as it had paid \$ 240 million in this regard (Nazimi & Farahmand, 2013). Respiratory doctors at Kabul's hospitals says that their

¹ Iran Chamber of Commerce, Industry, Mines and Agriculture (Translated)

patients increase during the winter; sometimes they do not have enough bed, so they treat them on the ground (Irna, 2019).

Secondly, as Elisa (2016) stated, air pollution harms agricultural sector's products especially wheat and oilseeds. In other word, the reduction in agricultural outputs leads to high opportunity costs and less economic growth. Therefore, Afghanistan's economy is being harmed because it is an agriculture based economy; nearly 70 percent of Afghanistan's population is engaged in this sector while the major crop in this country is wheat (Popel, 2019).

Third, if we include the costs incurring by people who use domestic services, low quality medicines, the cost of damaging cultural and historical monuments and deprecation of buildings, we can state that the cost of air pollution in our country is much higher than other countries and if this element does not consider as a danger by the people and government, it would kill many citizens and consequently would impose high costs on the economy (Irna, 2019).

The Non-Economic Consequences

The non- economic consequences of air pollution are similar everywhere, people live in polluted area suffer different kinds of illness. It has been reported that recently 30 thousand citizens of Afghanistan were died by air pollution. A healthy society requires healthy people. Air pollution results in an unhealthy society because it damages human's health. This destructive phenomenon harms children and pregnant women which mean that the next generation would not be in good health and productivity. Exposure of pregnant women to air pollution causes vitamin D deficiency which leads to premature birth, poor growth and anemia of the baby and also baby will face various diseases after birth (Etilaat rooz, 2017). According to a joint report by the United Nations, the World Health Organization, the World Alliance for Climate Change and the World Bank, air pollution causes miscarriage in pregnant women. To do this, they studied the health records of more than 250,000 pregnant women in Beijing over a 9-year period (2017-2019), based on that research, 17497 women had miscarriage. Researchers say that abortion is directly linked to increased sulfur dioxide, ozone and

carbon monoxide. Another study conducted in the United States by examining the health records of 13,000 women between 2005 and 2015 has reported similar results (Amini, 2019).

Conclusion

Afghanistan is one of the air polluted country and severely suffers from various aspects such as social and economic activities. Extremely use of fossil fuels and burning of plastic and fabrics for heating and cooking, lack of public transportation system, high traffic Jam (especially old), lack of asphalt roads, lack of waste management system and its usages and low level of public awareness about the risk and danger of air pollution are the reasons behind the air pollution in Afghanistan. The people use coal, plastic and fabrics, most of them do not know anything about the consequences of what they burn, even some of them are wealthy. Meanwhile, some of the people have low knowledge about the consequences but they have to burn above mentioned sources of energy because they are poor and jobless and do not have financial ability to buy gas and electricity.

As there are not proper health services and medicines available in the country, many of the people die and

many of them go abroad for treatment which impose high costs to the country. Further, the country's economy mostly relies on agriculture sector as wheat is one of the vulnerable crops of the sector and can be planted in all over the country; it reduces the sector's output and consequently lower economic growth of the country. It's been reported that 30 thousand citizens of Afghanistan were killed recently and Afghanistan pays around 240 million dollars to abroad annually.

Extracting of gas from the northern side of the country would decrease the price of gas and coal in the market and consequently decline level of air pollution in the country. Low price of gas would increase the demand for gas and decrease the demand for coal, because some people who use coal their purchasing power would increase and the afford to buy the gas, so the demand for coal will get lower, then people who are use plastic and fabrics for heating and cooking purpose their purchasing power could meet to buy coal and the country shall witness low air pollution.

Recommendations and Policy Implications

To prevent and reduce the air pollution, following solutions are suggested:

- Worldwide and countrywide campaigns should be launched to raise public awareness about the risk and danger of air pollution.
- Investments in the extraction and production of natural gas should be encouraged, because it releases less air pollution than other nonrenewable energy.
- Access to renewable energies should start in areas where resources and facilities are abundant.
- Destruction of greenery and cutting down of trees, especially in populated cities should be considered as a crime.
- Public transportation systems should be made available for people, especially in cities like Kabul.
- Importing of oil and gas must be strictly monitored and the importers of low quality should be penalized.
- Vehicles must check regularly (once a month) by their owners.
- Excessive energy consumption at home and office must be prevented., If electricity does not release any pollution at home or office but in the place that it is being generated releases high pollution to the air.

- Ways to combat and prevent Air pollution should be included in school's curriculum for the sack of public awareness.

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Associate Professor Atifa Nuristani

The View Point of Sayed Jamaluddin Afghani on Woman and Belief of People in a Traditional Society

Abstract

This study, first, briefly points out the social status of women and specifically, it sheds light on the role and importance of women's participation in the development of society. Latter, the paper discusses the idea of Sayed Jamaluddin Afghan about social status of women, their role in participation for the development of society, gender equality and the reflection of people beliefs about women in an Islamic and traditional society. Finally, the enlightening view of the great man of Afghanistan and Islamic world, Sayed Jamaluddin Afghani, about women will clearly be highlighted.

Introduction

As human beings, women have human dignity and constitute half of the society. Women hold a big responsibility of being a mother and move the cradle with one hand and shake the world with the other.

What was said about the women is very short; however, it encompasses a world of philosophic meaning inside, about which plenty of discussion have been made and thousands of pages have been written. For instance, Will Durant writes in the civic history as follows:

Woman is someone tolerant, remedial and powerful who dedicates her life working hard for long time and fighting to the stage of death during the offense of the enemy for protection of her children. During her matriarchy, a woman had the right to rule, judge, distribute and manage the affair of her house and society and she had control over what human kind needed for their collective live (1).

Some believe that language in its early stage has been created by woman and probably, for their protection and organization of social live, they needed to create a mean of communication. It is well known that the first linguistic connection of kids is established with their mothers (2).

It was woman who learned agricultural skills and created a big civilization in the nature, which had very big and deep impacts on social relations. The skills of spinning, production of textiles and invention of weaving machine, which are accounted as the brilliant success of human, have been created by woman.

The peaceful religion of Islam gives a high value and prestige to woman. Over the social and political changes of the Islamic history, a personality was found to be such a brilliant scholar in human society who guided the people to shift from narcissism to self-esteem and self-reliance. This great religious and political personality and analyst for condition of the world Muslim, was Alama and Ustad Sayed Jamaluddin Afghani who well learnt from his experience and put big impact on the life of people of that period. He studied the behaviour of people at the world level, specifically, he discovered the facts behind Muslim backwardness. He was pioneer in civilization and new thinking, developing new ideas for the same. He relied on staying with people in influence at their hearts for bringing changes in their ideas. As a powerful speaker, he delivered interesting speeches on different aspects of social life of people and he was very influential to his audience. His preaching is such as the river of gem; however, we choose a small piece from his invaluable speech which is about woman, equality, Hijab, marriage and seeking knowledge, so that it guides us to better manage our complicated aspects of our live.

The importance of the study: As mentioned before, women constitute half of human society and without the

presence of women, the society cannot be shaped, nor it could be sustained. Furthermore, since Alama Sayed Jamaluddin Afghan, as an academic and open minded personality, had deep understanding on social status of woman, gender equality, woman participation in the development of the society, it is important to discuss the women issues from the point of view of this prominent scholar. This study will analyse and highlight women's right and women social responsibilities in the light of Sayed Jamaluddin ideas.

Taking the aforementioned discussion into consideration, several question that arise and motivate this paper are: what are the main individual and social responsibilities of women in an Islamic and traditional society? What understanding does Sayed Jamaluddin Afghani had about the social state of women in a Muslim and traditional society? What critical factors were accounted to be existed in front of women development from the point of view of Sayed Jamaluddin Afghan, in a traditional society? And what was the idea of Sayed Jamaluddin Afghan about gender equality?

Following the above research questions, the paper attempts to achieve the following objectives:

- To introduce the social role of women in the development of society.
- To introduce beliefs of people about woman in a traditional society.
- To discuss the idea of Sayed Jamaluddin Afghan on social status of women in a traditional and Islamic society.
- To analyse the idea of Sayed Jamaluddin Afghan on social status of women.
- To draw a real picture of a Muslim woman from the view point of Sayed Jamaluddin Afghan for better awareness of new generation about the issue.

This paper pursued descriptive method of research based on the secondary information available in the library. The major source of information for completion of this paper are books, journal articles and other printed documents.

The idea of Sayed Jamaluddin about gender equality

He did not account the physiological characteristics of man and woman as a matter of discussion, as both (man and woman) are accompanied with shortcomings. He believed that the natural difference between man and woman should not be considered as superiority of one over another, rather it represents the beauty of the

nature. He also was of the opinion that human society consists of two important pillars, man and woman.

Sayed Jamaluddin explains the role of woman in development of man's personality as follow:

A person is misleading who believes that a man solely relies on his own; the argument self-sufficiency of man was not true at the primitivism time and nor it is supported by the contemporary life. In all stages of life, the person who helps the development of personality is a woman (mother) (3).

According to Sayed Jamaluddin, man provides food and shelter and he financially supports his family, but it should be remembered that the personality of every man is affected from his mother. A man is student of his mother and he grows under the support and care of a mother; therefore, we can claim that the society is better managed when there is close coordination between man and woman.

According to Sayed Jamaluddin Afghan, a woman holds responsibility to nurture her children. This task is difficult than all man's affairs. Both man and woman have been created equally in nature, the difference between them arises from environment they live in. Generally, a

woman faces many social and cultural constraints as compared to a man. Women are usually involved in upbringing children and house management, which are accounted to be the difficult and important responsibilities of the society.

A woman is a lard of her house who carries important responsibility and house related affairs. In the absence of a woman, no one will be able to feed a kid and grow him/ her brave, commitment and responsible. We cannot argue that men grow without the direct help and support of a woman. In every stage of life, men are indebted to women for being helped and acquiring knowledge (during the childhood) and growing under the direct supervision of their mothers.

Sayed believed man and woman will never be substituted for each other, because each bears unique responsibility which cannot be handed over to the other. Therefore, a society is better managed when both gender engage cooperatively. The power of a woman is in her physical weakness and the superiority of a man is in his power.

Sayed Jamaluddin did not refuse the removal of Hijab, unless it is not approached to be sin or it harms the morality of the society and leads to criminal acts. He believed that the doomsday will come when the removal

of Hijab in public provokes criminal acts and disrupts the balance of couples (wife and husband) and harm their normal life (4).

A human is a complicated being and it has the characteristics of self-awareness, rationality and socialized which differentiates it from animal. Marriage is accounted to be a social need for human being which arises from biological and social needs. Along with its religious, cultural and ethical dimensions, marriage makes a person more accepting and prestigious in human society. When Sayed Jamaluddin was asked for why he was not married, he answered as follow:

You are misleading if you believe that I follow those religious ideas which account marriage to be crime; rather I am in the sense that marriage is the only way to civilization and it is a pre-requisite for the continuation of life. As for my marital status is concerned, I fear for not appropriately fulfilling my responsibility vis-à-vis a wife, as I know there is much to be done to maintain justice. This fact makes me stay single.

In this regard, his idea is well reflected in his statement which says: "I am like an eagle which is always in journey; this journey, throughout my life time, will not suffice meeting my goals" (5).

This statement represents that he was always in struggle; sometime he was sentenced to prison; other time he was exiled. Likewise, a storm, he continued his struggles alone without caring about wealth, shelter and property.

He was also asked why he accepted gifts of Sultans, but not accepted the beautiful maids were proposed by Kings? He said: I distribute the fortune and wealth to poor and marginalize segments of people, but when it comes to the issue of maids, I am not the appropriate person to be their guardian to find them couples (6).

He stated about the education of women: in Islamic society, women not only acquire knowledge and enroll for education, they also should participate in social affairs. In 1889, in one of his speeches he stated as follow:

“It is not appropriate to allow man learn education while deprive woman from this right. I want to inform you that the Muslim will never eradicate poverty and illiteracy if the women are not allowed to educate. A child gets primary knowledge, thinking and ethics when he/she is at her mother arms and her mother arms is the first school where the children gain information about religious and life affairs and his personality is primarily shaped there. The attitude developed in the mind of a

child, when he/she is at her mother's arms, will remained forever. Lying, robbery, bribing and confiscation are sin; acquiring ethics and being loyal are good attitude. These all are the primary lessons that a child learn when he/she is at her mother school. These lessons can appropriately be delivered, if a mother is educated. The attitude and behaviour of a mother reflect in the body of her children. On the other hand, if a mother is illiterate, these endowments and attitudes will never transfer to the next generation and soon after the society will fill in hardship. If the children do not learn from their mothers properly, they will ne be able to keep their family prides at the international level" (7).

Supporting woman literacy, Sayed Jamaluddin always emphasized that: Allah the almighty has also given bright mind, talent, conscience and ability of thinking, why they should not be allowed to participate in social developments in the society. He then stated: it is better to shackle the hands and feet of someone than his mind is detained with superstition (8).

Conclusion

From the aforementioned discussion, we come to a conclusion that Sayed Jamaluddin Afghan was a powerful preacher and wonderful writer who influenced

the hearts of people while delivering interesting speeches, encouraging people to struggle for independence of their countries. He delivered powerful speeches; his honesty was rooted from Islamic virtue and he had a deep understanding of Islam and its philosophy. As a first Mujtahid, he clearly announced that: "Islam is not only against blind imitation, but also it encourages human being to stay rational and logical decision in religious affairs."

Sayed Jamaluddin desired political freedom and economic welfare for Muslim nations and he was the proponent for the removal of superstition and unnecessary customs. He wanted to present a real picture of Islam and remove all the superstitions which was interred to Islam by unaware preachers. The idea of Sayed Jamaluddin was a call for all Muslim nations for understanding the real message and philosophy of Islam and it was a campaign for removal of superstition. Therefore, the people who were jealous to him or they scared from the revealing of truth, stood against him and called him to be infidel. On the contrary, he honestly and completely was in Islamic faith and respected the greatness and philosophy of Islamic rules. He did not confine Islam to praying in Masjid, rather he believed that Islam is a religion for establishing a civilized society and a source for encouraging personal ethics, morality

and incentive for the same. Sayed Jamaluddin believed that the earth, sky and what so ever exist are the representations for the greatness of Allah the Almighty. Therefore, he believed this is the only way that leads us to truths.

However, this great world scholar has not left many books to the world, but a large body of research works has been written about him which we can build a big library from those books. At the end, I send thousands of salutation to the spirits of this martyr for the path of human freedom and prosperity.

There is long way for the world

To create a mother to bring such a son like you

(Translated poem of Sadi)

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Analysis of Afghanistan Taxation System

Abstract

The objective of this study is to analyze and evaluate Afghanistan tax collection system, history of taxation in the country, tax rates, challenges & threats from which it suffers and factors which negatively affect taxation system. This paper also attempts to understand improvements, reformations in this regard and importance of tax in government revenues in Afghanistan.

The research design was descriptive and detailed questionnaire used to discover, identify and collect useful information. In addition, for extracting update, accurate and relevant information we have interviewed senior government employees.

In the study we found that key reformations and improvements brought in the system, employees of ARD are supportive towards reforms in the organization and they desire for fair competition to replace nepotism. In spite of these changes, still people demanding transparency in the system, removal of corruption and fairness of the tax administration employee's behavior with tax payers.

Introduction

Tax revenue is the pillar and financial strength of any government. It is an important source of sustaining the government, sound financial system to balance between revenues & public expenditures .

The fundamental purpose of taxation is to mobilize the revenue required to finance public goods and services. Therefore, the core principle of taxation is that the system should be an effective instrument for raising revenue. In addition to raising revenue, taxes have a pervasive influence on economic decisions of individuals and businesses, and on social equity. In view of these effects, the tax system should achieve the appropriate level of revenue as efficiently and fairly as possible (Zadran, 2016). Pulling these elements together, a well-designed tax system should be:

- Effective in raising revenue
- Efficient in its effects on economic decisions of households and businesses
- Equitable in its impact on different groups in society.

Paying tax is important. Taxes provide government with revenues, and those who pay them have a stake in the system and in how government spends its money. In

view of the current global economic environment, many governments spending and tax policies are now constrained by the need for deficit reduction to maintain the confidence of financial markets, but there is also a need to strike a balance when setting fiscal policy. Tax systems can also contribute to an economic environment that is attractive for inward investment and which can help domestic businesses to grow. For developing economies, the global economic downturn has created an additional issue to address as the aid budgets of developed economies have been cut. Governments in these countries need to consider how they can replace this funding. (A.B., 1995) Looking at how they can improve their tax systems so that they are capable of generating a more sustainable source of financing than debt or aid is high on the agenda.

The pressure from governments for tax authorities to generate higher tax revenues is likely to rise. Governments also see a need to put in place tax systems which are seen to be efficient, help to attract investment, and in turn help foster economic growth .

In our country, there are many challenges and shortcoming in the tax collection including corruption,

unqualified staff, and lack of transparency in the system. Additionally, political instability in Afghanistan is one of the main reasons for lower tax revenues. During the period of political instability, neither political authorities think for its public nor do people have any concern about state.

This paper is going to analyze & measure the impact of recent reformations, improvement in the ability of tax authorities, the impact of information technology on tax reforms and public attitude toward paying taxes. The current study is motivated to answer the questions such as: What are the role of reformations in the improvement of tax collection system? What are the factors which negatively affect tax collection in Afghanistan? And what is the role of technology in transparency of tax collection?

Research Methodology

The research, basically, carried out based on the primary as well as secondary data. Primary data is collected through questionnaire which has been distributed to many government and private sector employees such as personnel of STO, MTO, LTO and professors of private and public universities &

institutions. Further, many senior officials of the finance ministry are interviewed for understanding their views in this regard.

The secondary data such as GDP, taxation and non-taxation revenue are collected from the national statistics & information authority, central bank of Afghanistan and various tax manuals published by ministry of finance.

Stratified probability sampling method used in this study. Out of total population 80 of them taken as sample for the study. The sample distributed to various age groups, gender, Govt. employees especially of ministry of finance, businessmen, people who work in private sector as and also include students.

Taxation History in Afghanistan

Taxation existed during the ancient times and stepped towards many refinements over time and currently we have a relatively modern system in Afghanistan.

The Aryans during the ancient times around two century B.C. had a vow to give offerings in special days and

occasionally offer gifts to kings and priests. In the real means, the purpose was to determine the regimes to sustain and meet public financial requirements. The contribution set up was according to the ability of the payers and social justice. Although, at the beginning, these offerings were voluntary and by the time it slowly developed and it became compulsory to sustain a fixed revenue for the state. It was the start for a taxation mechanism in ancient period to balance between revenue and public expenditure. The estates slowly started to ask for tribute and confiscation of unclaimed material & property, introduction of coin currency. (Zadran, 2016)

Aryana encompassed agricultural lands and the tax payments were based on barter system. The tax payers contributed a fixed portion of their harvest to estate or king treasury. After the occupation of the Alexander the great and fusion of Greco – Bakhtaran tradition and introduction of gold, silver coins and precious metals, tax was paid in coins according to the payers' ability.

The Islamic era and spread of Islam in Afghanistan incorporated two main foundation of taxation as Zakat

and Usher for the Islamic rulers in the country. The country prospered during different eras of rulers.

King Ahmad Shah Durrani was the founder of modern Afghanistan in 1774 AD. The taxation system developed and special concentration was paid to financial stability during his reign. He authorized a new department under the title of Divan Humayoun (currently calls ministry of finance). The appointee called Divan Bighi and later changed to Mustofi Ul Molk . (Zadran, 2016)

The king established a dynasty through many conquers and collected large portion of wealth. The tool tax also introduced to attain revenue for central government expenditure and imperial wars. The provinces collected revenue, but major portions kept for its expenditures. The taxes were collected in-kind and in 1914 the system altered to cash payment.

After the independence in 1919, structural transformation and modernization brought many new changes in the government financial system. The procedure gone through many reforms during the years. In 2005, Income Tax Law was amended and further

amendment took place in 2009. The income tax law still has many shortcomings that discourage the tax collection. (Ministry-Of-Finance, 2009)

The importance of taxes and custom duty in the total government revenue of Afghanistan (In Million Afghani)

Year	Tax Revenue	Total Govt. Revenue	Tax Rev as % of Total Rev
2009	40190.70	52472.70	77%
2010	68900.00	80400.00	86%
2011	93663.00	108560.00	86%
2012	87911.00	103721.00	85%
2013	92001.00	123000.00	75%
2014	105144.00	133837.00	79%
2015	93990.30	125513.00	75%
2016	101734.50	143673.20	71%
2017	105014.60	152516.90	69%

Source: National Statistics & Information Authority (NSIA)

Tax plays a key role in promoting economic growth. It produces the revenue needed to fund governments' economic growth policies and create a framework for expansion of private sector activities. (Akram, 2009)

Tax revenue is one of the main source of revenue for each country, from 2009 till 2017 taxation is very important element in the government revenues which build up from 69% to 86% of the total domestic revenue. Tax revenue has increased from 19607 million Afghanis in 2006 to 105014 million Afghanis in 2017.

Afghanistan Revenue Department & Reformation in Taxation System

The Afghanistan Revenue Department (ARD) is responsible for the administration and collection of tax and non-tax revenue for the Government of Afghanistan. The revenue is used to fund public infrastructure, including the construction of roads, schools, and health facilities, and to provide social services, including health and education. In addition, it is used to fund Government functions.

During the past ten years, with the support of the international community, considerable improvements have been made by the ARD in its ability to collect tax revenue. These efforts included a wide range of reforms and restructuring within the ARD, particularly the segmentation of taxpayers into Large, Medium and Small offices and the roll-out of these offices to regional provinces. (Hamidi, 2010)

The reformation in Afghanistan taxation system conducted in three phases from 2002 to 2016. In Phase I (2002-2008), the focus was on policy, legal and administration reform. a comprehensive tax policy and a modern, consolidated legal regime was developed to reflect that policy. The bulk of the later work was to design and implement a modern tax administration. The tax administration efforts involved setting up Large and Medium Taxpayer Offices in Kabul and establishing and developing the tax administration along functional lines in accordance with a new, comprehensive and self-assessment approach. This involved putting in place human resource management systems and supporting the recruitment, training and on the job development of a large team of tax officials in each functional area. (J, 1997).

In addition, it supported the Afghanistan Revenue Department to understand where Afghanistan's revenue was coming from both geographically and in terms of its legal & administrative basis, and developing systems and capability to report and analyze revenue effectively. Also, it developed a Revenue Trend Analysis System which tracks historical revenue by type and location over time. This is an invaluable planning tool that we have used to help the Afghanistan Government develop evidence based revenue policy. (Arman, 2019)

In Phase II (2008-2012), focus was made on further refinements to the legal system, consolidating and expanding reforms to the tax administration along functional lines, and continuing revenue forecasting and analysis support. Phase II, also took forward new areas of modernization, such as the rolling out of our reforms to big cities like Herat, Balkh, Nangarhar, Kunduz and Kandahar, and the automation of tax administration processes. In November 2009, the reformation project was awarded major consultancy project of the year award by British expertise (Adimasu, 2017).

At Phase III (2012-2016), the reformation continued to support the ARD to become a modern tax administration

to collect sufficient revenue, and treats its taxpayers as valued customers by keeping administration and compliance costs as low as possible.

The focus at this stage was across five work streams; provincial reform, training and capacity building, improving compliance, VAT implementation and support to Kabul's Small Taxpayer Office. A major theme of the technical assistance continues to be automation of tax administration processes to improve efficiency and transparency.

Factors discouraging taxpayers in Afghanistan

During the study we found many factors which cause to demotivate taxpayers. Some of them are as follow:

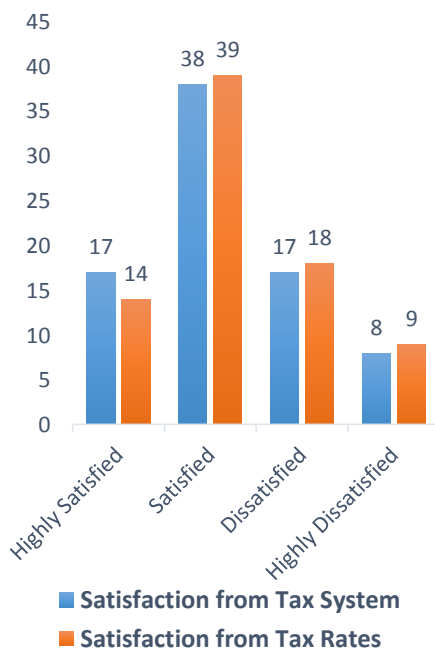
- Political instability in Afghanistan is one of the main reasons for lower tax revenues. During the period of political instability, neither political authorities think for its public nor do people have any concern about state. (Anon., n.d.)
- To get rid of complicated tax filing procedures, individual will involve in tax evasion.
- High tax rate is the most crucial factor letting individuals to involve in tax evasion.

- Decreasing tax incentives provided by government will demotivate individual taxpayers to pay their taxes to state. These incentives may include exemptions and allowances.
 - Decrease in the perception of individuals about the difficulty of evading taxes is found to increase the tax evasion attitude toward state.
 - Individuals who are not satisfied with public service provision are more likely to have a tax evasion behavior. Likewise, when individual is not contented with government provided services to citizens.
 - Low audit and low penalties against individual's protesting attitude toward tax payment, the expected return to evasion is high.
 - Ambiguity in tax rules and weakly enforcement of tax laws, individual will not bother about tax payments to state and thus this factor will negatively disturb taxation system.
 - Further, those individuals who perceive that their ethnic group likes their relatives, friends etc. is treated unfairly, are less likely to have a tax compliant attitude.
- (J.M., 1977)

Analysis and comments on the primary data, collected regarding taxation system of Afghanistan

Taxpayer view regarding taxation system and tax rates

A survey which we have conducted regarding the satisfaction level of the various people in Afghanistan in various age groups, gender, different education level and different employment status. 53 out of 80 respondents were highly satisfied and satisfied from the current tax rates (income tax, sale tax and business receipt tax rates) of Afghanistan. Similarly, majority (68.75%) of the respondents were satisfied and highly satisfied from the system of Afghanistan. 27% and 25% were respectively dissatisfied and highly dissatisfied from tax rates and taxation system.



*Chart 1 Satisfaction of people
regarding the taxation system
and tax rates of Afghanistan*

Majority of people, according to the survey, are satisfied from the reformation brought in the tax collection system since

2002 to 2016. Also, as it has been show in the above chart, respondents looked satisfied from the current tax rates.

In spite lots of reformation has been brought, still 30% plus people are dissatisfied from the taxation system, because of existence of corruption in the system, wasting too much time of the tax payer in the process of clearing their tax dues, to a great extent bureaucracy and lack of misbehavior of the employee in Afghanistan revenue department (ARD).

Therefore, the government need to update the system in order to bring transparency, reduce processing time and meet the demand of the tax payer and make them sure that what they pay is spent for the interest of general public.

Public Awareness about taxation: As it has been shown in the chart 2, 71 out 80 people which make 88.8% of the total respondents are agree and strongly agree with the statement (people don't have awareness about the taxation benefits) and the rest 11.20% are undecided and disagree.

As per the responses of the survey, the government has to work for the awareness of public and especially of those people

who live in villages and rural area where access to information is limited, in order to let the people know whatever they pay as taxes is use for their benefits in various forms such as providing them health facilities, building

infrastructure

(roads,

dams),

providing

security to

live in a

peace full

situation and

providing free educational facilities to their sons and daughters. This will surely help to reduce

Public people do not have awareness about the benefits of the taxation.

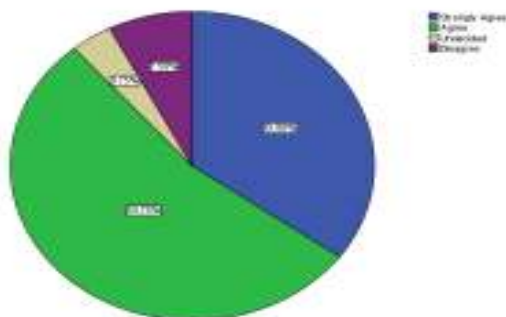


Chart 3 Public people do not have awareness about the benefits of taxation.

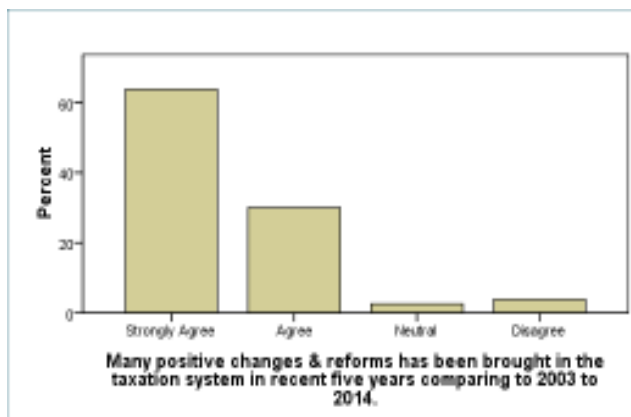


Chart 2 many positive changes & reforms has been brought in the taxation system in recent five years comparing to 2003-2014.

misunderstanding and build mutual trust between government and people.

Recently, the government of Afghanistan has brought many positive changes and reformations in the taxation system, it has worked for system development, personnel development and for transparency as comparing to the past (2003 to 2014). Currently, 5% tax has been imposed on top-up cards of the mobile bill. According the central statistics organization of Afghanistan, it played key role in increasing of taxation revenue in recent years. In the above mentioned statement in chart 3, 93.8 percent of the respondents are agreeing and strongly agree that recently government has played key role in tax reforms.

Respondent's views about the role of SIGTAS

Nowadays, focus of every government is to reform its tax administration system through automation and computerization to easily collect the tax revenues as well as to avoid corruption and unnecessary costs in tax collection process. In recent years, new technology (SIGTAS) have been introduced to administrate tax revenues more accurately, effectively and efficiently.

Majority of the respondents believe that systematic integrated government tax administration system (SIGTAS) is better than any

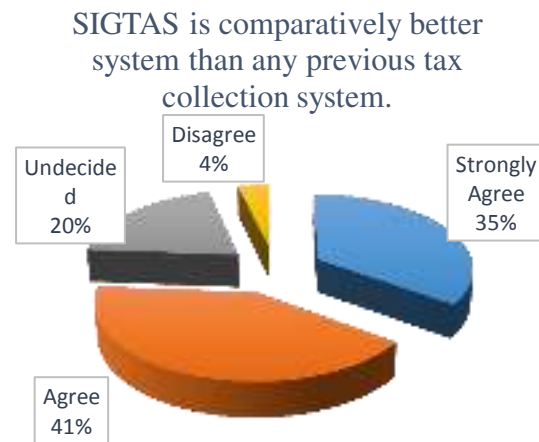


Chart 4 SIGTAS is comparatively better system than any previous tax collection system.

previous paper based system; because it has the following benefits:

- Track taxpayer registration, taxpayer unique identification number and alternate numbers;
- Obtain an integrated view of taxpayer liability (through an integrated tax account);
- Stimulate taxpayers by sending remittance forms, assessment notices, and various other taxpayer correspondence automatically;
- Track tax liability, exemptions and suspensions;
- Identify taxpayer errors or omissions through tax declaration processing;
- Automatic calculation of tax to pay penalties;

- automated reconciliation of bank receipts and checklists;
- Track late-filing and late-payment reminders;
- integrated collection case management;
- Estimated Assessments applied directly on the taxpayer's tax account;
- Automatic carry forward of deficits and tracking of depreciation;

Behavior of tax authorities with tax payers

According to survey, employees of the Afghanistan

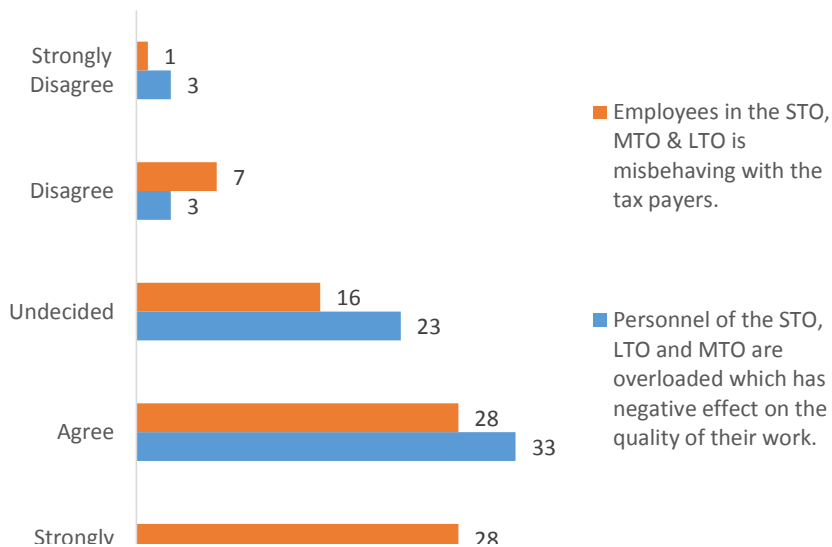


Chart 5 employees in STO, MTO & LTO are misbehaving with tax payers and staff are overloaded which negatively affecting quality of their work.

revenue collection department are overloaded as it has

been proven in the above figure in the responses of vast majority of respondents.

Those employees who are overburdened are unable to perform their duties in effective and efficient manner, this negatively affects the quality of their work and also as it is stated in the chart that overloaded employees in STO, MTO and LTO are misbehaving with taxpayer. Government has to hire enough and qualified staffs in order to solve such problems. In addition, the government should provide them training how to behave with taxpayers.

Conclusion

The revenue collection, especially tax collection department of Afghanistan, was at very bad position at years 2002-2006; therefore, the government focused on its reformation. It played very important role and helped to boost taxation revenue from Afs 19607 million in 2006 to Afs 105014 million in 2017.

Despite many reformation has been observed in the system, problems are still seen in revenue collection departments (STO, MTO and LTO). The existence of corruption and the prevailing long procedure of tax paying are seems to be the dominant causes for tax evasion in the country.

Efficient tax supervision, organized and effective services delivery by the government could boost tax revenue in the long run.

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Assistant Research Storai Shams Mayar

The Remains of Buddhism in Khak-e-Jabar

Abstract

Khak-e-Jabar is one of the important areas of Kabul province; where the Buddhist religion was spread in the third B. C. century and has borne various changes over the different periods of the history, keeping in the heart the reminiscences from each period. Before touching to the ancient areas of Buddhism in Khak-e-Jabar, the paper sheds a synoptic light on the historical condition of the ancient Kabul, but the main body of the text is devoted to discuss the historical and geographical condition of the ancient places in Khak-e-Jabar as well as the ancient building of this district.

Introduction

Khak-e-Jabar is the ancient area in the ancient Kabul which constitutes a very crucial page in the history of the country. Some ancient signs and buildings related to Buddhism are seen in Khak-e-Jabar district, but unfortunately, no systematic research has been conducted by archaeologist till date. If any research might have been done in this area, why any scientific result is not evident till the time? To what extent the

Buddhist religious ruin places are still remained? These questions motivated the paper to gather the available information related to the ancient places in Khak-e-Jabar, however, a comprehensive discussion on the mentioned area requires a wide range of researches which is difficult to be put under consideration in this small research paper. If long term research is to be conducted in the future, it will definitely enrich the history of Buddhism in the country and will play important role in further enlightening of the ancient history of Afghanistan.

The importance of the Research

Many ancient religious places of Buddhism are seen in Khak-e-Jabar area, whose histories go back to B. C. and early A. D. centuries. Conducting research in Khak-e-Jabar on remains of various periods, especially the Buddhist period, which has been kept away from the glance of archaeologist, is very important. Therefore, it is very important for scholars and archaeologists to conduct research to depict a good picture from the ancient history and remains of religious buildings of Buddhism in this district.

The Objective of the Study

The core objective of this paper is to study the historical and geographical situation of Khak-e-Jabar and to

introduce the remains and religious building of Buddhism in this district.

Research Methodology

The study entitled “The Remains of Buddhism in Khak-e-Jabar” has come to exist in the result of compiling and analysing of the information obtained from various archaeological and historical books as well as the conduction of an interview with one of the elders in the district.

The Ancient Kabul

The ancient Kabul, which is currently the capital of Afghanistan, has played a vital role in the history of the country. For the first time, in the book of “Rigveda”, this historical and ancient area has been called Kubha(1).

In the elucidation of Pahlavi Avesta, it has been called as Kapul which is closer to the present pronunciation of Kabul.

The Greek historians have used the word “Kufan” for Kabul and “Kufas” for Kabul River. Betlimous, who lived in the third B.C. century, has called Kabul as Kabura and Karura and he also called its people as Kabulita. The book of Avesta, which was written in sixth B.C. century, introduces the sixteen important parts of Aryana, the seventh part of which is mentioned as

Vikarta which is believed by scholars to be the ancient name of Kabul (2).

Professor Yamin Writes: “when Kajulu Kadfiz, the King of Kushan, conquered Kabul city, this city was called Ga Ophu/ Ka Ophu”. He also writes: “Hyuan Tsing”, the famous pilgrim of China, called Kabul zone as “Fuli Shi Stangna” and its center as “Hu Fu Na” when he traveled to Bagram during 632-642”.

Several narrations and stories on the appellation of Kabul exist. Some scholars argue that the ancient name of Kabul rooted from the word Kapilla, which was the name a Khushani prince lived in this area that latter on the area was attributed to the same name. Some scholars, on the other hand, believe that the name of Qabil, the son of Noah (peace be upon him), was posted to this area which was gradually changed to Kabul by the time.

The appellation of Kabul has also been mentioned in the folkloric stories as well. For instance, one of the stories narrates: once upon a time, when Kabul was like an island, a prince wanted to inter to this area and he ordered on putting some straw on the water. This way plenty of straw was gathered on the water and bridge was constructed with that and the prince crossed the

water through that bridge. Later on people called this area as Kapul (Straw Bridge) which was changed to Kabul by the time (3).

During the Yaftalian period, this area was named Kawul, which later the letter “W=و” changed to “B=ب” and Kawul transformed to Kabul. The prefix “Ku” or “Ka” could be seen in various ancient names of Kabul and “Ku” gives the meaning of water and river. Therefore, scholars believe that the name of Kabul has been rooted in the word Kubha which mean river (4).

Based on the available documents, the location of current Kabul is varied with that of the ancient one, because the Buddhist building (the steeple) located in the ancient Kabul, in the foothill of Chakari Mountains, is still called as Khurd Kabul (small Kabul). The existence of Buddhist buildings, Chakari Steeple and other building remains in this area proves the fact that this is an ancient Buddhist related area (5).

Historical research shows that some 3500 years back, Kabul was like a small village located at Khurd Kabul. Based on the above information, we can argue that Khak-e-Jabar has been the nucleus of the current Kabul and it constitutes the starting point of more than three thousand years' history of this province. The remains of

the ancient residences in Khak-e-Jabar could be good evidence for this claim. These residences are made of stone and mud and they are located in Chakari, Malang, Nawra, Khurd Kabul and Kharout areas.

1. Historical and Geographical Condition of Khak-e-Jabar District

a. A Brief Glance on Historical Condition of Khak-e-Jabar:

Khak-e-Jabar is the ancient area of Kabul where Buddhism was spread in third B.C. century. Since the Silk Road crossed through this area; therefore, the Kushan ruler built a minaret to better serve the commercial caravans which are currently called the Chakari Minaret. Besides serving the caravans, this minaret also bore religious value for Buddhist. Based on some historical narration, a loop was installed at the top of the minaret which, in Sanskrit, it was called Chakra. Therefore, the name of this area has been derived from the Sanskrit name "Chakra" which later on change to Chakari. While this area had important value for Kushan rulers, it kept its importance after the collapse of the Kushan Empire and was chosen to be the capital for Kedaryan as well. However, during the rule of Yaftalyan, this area lost its value, instead, Balahesar of Kabul was

chosen as the capital of the government and Chakari was later on changed to Khurd Kabul (6).

In 17th A.D. century, since the dead body of a tribe leader, Jabar Khan, buried in Chakari, its name changed to Khak-e-Jabar which is still called to the same name.²

In the first half of 19 century, the people of Khak-e-Jabar had a hard conflict with the British army, putting big casualty on them. This paper avoids the detail of the incident as it is clearly represented in history. But as an example, we narrate from General Air who was a prisoner and he introduces a horror view from Khurd Kabul Valley as follow: "The Khurd Kabul Valley has five-mile length having high mountainous walls in both sides which make difficult the sunshine to be spread inside the valley. The water is flowing in the valley and along that 28 times, we crossed the water. Here, the army interred into a bad conflict and as a result, three thousand soldier was shot dead and thousands of them were killed due to cool weather. Therefore, some British

² In 17 century, no central government ruled in Afghanistan, rather it was govern by Indian Mangul from the east, Shaibanyan rulers from the north, and safawyan-fars from the west. Zabul and its related area (Tarang, Argandab, Qalat Mountains up to Moqur) were controlled by Tukhi rulers. During the rule of Sultan Malkhi Tukhi, one of the famous rulers of Tukhi government, a drastic conflict took place between Ghaljais and Safawyan in 1682. As a result, the leader of Ghaljai tribe was killed and his dead body buried in this area (Abdul Hai Habibi, the Brief History of Afghanistan, 3nd edition, Danish publication, Peshawar, 1998, P:232).

writers call this valley as the grave of Alfestan Soldiers (7).

b. The Geographical Condition of Khak-e-Jabar District: Khak-e-Jabar is located 37 km far to the south east of Kabul in the Latitude of $34^{\circ} 31'$ - Longitude of $69^{\circ} 11'$. The area shares the border with Mahipar and Bagrami from the north, Azra and Mohammad Agha district of Logar from the south, Sorubi from the east, Hesarak of Nangarhar from the south east and Musahi from the west. The area encompasses 915 square kilometers and is 2150 meters higher from the sea level.

Khak-e-Jabar is a mountainous district surrounded with high mountains having a wide range of deserts, agricultural land, hills and small mountains at its hart. Khak-e-Jabar Mountains does not follow a different specific series; rather it is a sub-sequence of the Toor Ghar (Black Mountains). The Toor Ghar Mountains series starts from the south of Darounta in Nangarhar and continues to Surkhab village of Logar province. This mountain passes from the south of Khak-e-Jabar, the higher point of which is known as Sultan Baba Mountain which is 4167 meters higher than the sea level.

Likewise, Kabul, Khak-e-Jabar has got dry and semi-arid climate and from the living point of view, it is similar to pacific climate. During the winter it has snowfall, in spring continuous rainfall and during the summer it has partly rainfall. During the summer the temperature goes up to 32 degree celsius while in the winter, it goes down to -27 degree. The highest average rainfall is estimated to reach 370 mm and the lowest average is restricted to 169 mm, annually. The evaporation rate is higher than the humidity one in this area. The important sources of water supply in Khak-e-Jabar are fountains, wells and deepen drilled wells. The famous fountains in Khak-e-Jabar are Rojan, Khwaja Khalil, Khurd Kabul, Kamar, Chenar, and Sawkai among which the Rojan is accounted to be the largest fountain in terms of its water potential.

Various tribes such as; Ahmadzai, Baraki, Miakhil, Kharuti, and Hasan Khil live in this district. The famous villages and sub-villages of this district are Chakari, Malang, Khurd Kabul, Aynak, Mirza Khan Kariz (Babar), Konj-Taghar, Baghgai, Ghazgai, Batukhil, Zanghuzai, Rojan, Bar Shamanzai, Kuz Shamanzai, Khudayar Kala, Zendan, Talu Khil, Chenar, Qafas and so on.

Khak-e-Jabar is an agricultural district where the majority of its people are busy in agriculture and livestock. Despite, this district has plenty of agriculture land, major parts of the land are not cultivated due to a shortage of water. The important agricultural products of the district are wheat, corn, been, potato and onion. Apart from agriculture, the people of this district are involved in livestock and gardening as well (8).

This district has been an important place for hunting and an interesting area for the rulers. The beautiful deer of this district have always attracted the attention of the national and international rulers and have brought happiness to them through their interesting songs. Many of the contemporary rulers of the country had also fallen in love to the beautiful deer of this district, traveling to this area for hunting of deer, among which Amir Abdulrahman Khan, Amir Habibullah Khan, Ghazi Amanullah Khan, and Mohammad Zahir Shah are worth; mentioning (9).

2- A Brief Introduction on the Ancient Building of Khak-e-Jabar:

Khak-e-Jabar district encompasses many ancient and historical places where the sign and remains of different buildings are still evident. Some of the ancient and

historical areas of this district are: the ancient Chakari, Ghar-e-Shishakan, Malang village, the ancient Buddhist residence (the southern Malang cave, the central Malang cave, the ancient minaret of Malang, the western minaret of Malang, the southern minaret of Malang and the worshipping ancient places of Malang) Khuda Yar Kala, Shamanzi, Kharuti, Mirza Khan Kariz or the religious area of Buddhism (residential and worship places), the ancient area of Khaz Giran, Kafer Kala and the Chakari Minaret.

The detailed introduction of all aforementioned ancient areas is difficult to be considered in this small paper; therefore, this paper prefers to suffice introducing the two important ancient areas namely the ancient Chakari and Malang village (the ancient Buddhist places).

A. The Ancient Chakari: Chakari is an ancient village located five kilometers far to the south of Khak-e-Jabar district. The southern valley of Chakari situated toward Malang Baba having sediment sides, making it easy to build cave in. In the eastern part of the southern agricultural valley of Chakari, some caves were built around 50 meters higher from the bottom level of the valley. Some ten caves have been built in such a way that they have linking way to each other. It seems that

these caves have been built by Buddhist in the earliest A. D. centuries. It should be kept in mind that one should not necessarily think that all the residential buildings in this area might have been built by Buddhist because some three thousand years back Aryan also resided in this area.

Besides the residential buildings, two worship places had also been built in Chakari; the first one is located in the west of this area while the second one situated to the east side of it. These worshiping areas are known, by the resident people, as Paye Buzurg. These worshiping areas were built by Buddhist residents. The building of the worshiping places far away from those of the residential places represents the specialty of Buddhism culture where they used to build their worshiping place in silent areas.

The footprints have been depicted in Stupas and worshiping places for indicating the presence of Buddha. These are the most ancient Stupas of Buddhism since until the second A.D. century; the depiction of footprint and handprint of Buddha in the Stupas was a custom in this religion. In the second A.D. century, the fourth meeting of Buddhist was conducted by Kanishka, the Kushan empire. In the meeting, the decision was made

that from that time onward, instead of footprint and handprint of Buddha, the status of him should be sculptured on the Stupa and religious temples of Buddhism.

Taking the aforementioned information into account, we come to the conclusion that the worshipping places in Chakari might be the most ancient places of the area which might have been built in third B.C. century when Buddhism spread in this area. The second worshipping place is located in the east part of Chakari village where the footprint of Buddha is still evident in the stones (10).

B. The Ancient Residence of Malang Village: Malang Village is located in the center of Khak-e-Jabar District. This village situated along the valley which starts from Chakari and ends in Khurd Kabul. Many residential caves were constructed in the east and west sides of the valley. It seems from their structure that the caves might have been built by Buddhists.

Based on the historical evidence, Buddhism spread in the east and south of Afghanistan in the third B.C. century, during the Ashoka government. Therefore, we can argue that the ancient of the aforementioned caves goes back to that time. It is worth mentioning that it should not be interpreted in the sense that all the

mentioned caves in this area have necessarily been built in the B.C. centuries because Buddhism prevailed until the seventh A.D. century when Islam religion spread in the country. Buddhism in Afghanistan sustained for almost one thousand years and the caves might have been built in different steps of this period. In order to better understand Buddhist caves in this area, it is required to separately study them under the southern and central caves.

- The southern caves in Malang area: The southern caves located 500 meters far to the south of central caves in this area. There are some fifty caves in this part 12 of which located to the west side while three of them situated to the east of the valley which is known as Patoo Caves. A bulk of soil is seen at the top of the Patoo Caves. The soil at the top of the caves might have been accumulated from the collapse of any ancient minaret. Some illegal excavations have been taken place in the area because pieces of muddy dishes are seen in the site that seems to be broken during the nonprofessional excavations. Based on the information obtained from the local people, several years back, the site was excavated and a fictile pot was extracted in

which the picture of Markopoulos was depicted. Further information about the pot is not available, however.

- The central caves of Malang area located in the west sides of the valley. Some tens of different caves are available in the area some of which are big, containing many small caves inside. These caves seem to be built in the recent era of Buddhism.

Beside the residential places in Malang area, some ancient minarets are also available, the history of which go back to the early A.D. centuries. Also, in the north of Malang Village, the remains of some ancient building could be seen in the agricultural land near the shrine of Khwaja Roshnayee Baba. The ancient remains, in this area, become visible when the owners of the agriculture land wanted to leveled their lands. While smoothing their land, the walls of the remains along with a bar-shape white stone appeared. The stone had almost four-foot length which was provided in a very professional manner. This type of stone used to be built by Shiwayee religion in India where those bars were posited in the worshiping places. In Shiwayee religion, its followers used to worship the stone for asking child from it (11).

Authority/Ownership of the Site

In accordance with Article 7 of the Law on the Preservation of Historical and Cultural heritage of Afghanistan, all historical and cultural monuments (movable and immovable) which found in Afghanistan or hidden underground shall be regarded as the property of the state in compliance with the provisions of this law. So, no doubt, this area is the property of the state.

Current status of the site:

In article 6 of the law on the Preservation of Historical and Cultural heritage of Afghanistan, states: "No real or legal entity can build or rent to another a building in an archaeological site without the consent of the Archaeology Institute of Afghanistan or AIA".

But unfortunately, residential houses have been built up above the site, which is contrary to the provisions of this law.

The first preliminary survey in the area was carried out on April 04, 2003, but its report is ambiguous even is not clearly states the exact location of the area, but a scientific research has been carried out for the first time by Mohammad Hussein Ahmadzai, a resident of Malang village in Khak-e-jbar district of Kabul province and professor at Kabul University. According to Professor Ahmadzai's opinion regarding the current situation of the

area, the area has been subjected to illegal and unprofessional exploration and destructed.

Recommendation

First of all, Securing of the Ancient Areas: It is possible if the Ancient Area managed in a correct manner, which means that if the preliminary survey proofed that the area after excavation may be destroyed due to insecurity, and that unplanned excavations will be carried out, and illegal actors in the area and the opportunists' hands may extend to the area, and our cultural heritage will be adorned with other museums; then it will be better to keep buried it in the area, because our soil never betray to its legacies and it saves them well.

Conclusion

Khak-e-Jabar District is one of the ancient areas of Kabul the history of which goes back to B.C. and early A.D. centuries. As discussed above, this area encompasses the remains of Buddhism such as minarets, worshiping places, caves, and Stupas which provide important information for further enlightening of the Buddhist era. Despite the paper introduced many ancient places in this area, a question is still unsolved that why this ancient historical area has been kept away

from the glance of scholars, historians, and archaeologist during conduction of research and excavations?

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Annexe



(1) The agriculture valley in Chakari, some caves to the southern side of the valley, photographer: M. Husain Ahmadzai, 1389/2010.



(2) Map of Khak-e-Jabar district



(3) The caves in Chakari where the houses have been built at their tops, photographer: M. Husain Ahmadzai, 1389/2010



(4) Ghar-e-Shishakan (The Devil's House), photographer: M. Husain Ahmadzai, 1389/2010.



(5) The footprint on the stone of the second Stupa, photographer: M. Husain Ahmadzai, 1389/2010.



(6) A picture from the inside house stair, photographer: M. Husain Ahmadzai, 1389/2010.



(7) Malang village/ the ancient residence of Buddhist, photographer: M. Husain Ahmadzai, 1389/2010.



(8) A picture from minaret containing caves, photographer: M. Husain Ahmadzai, 1389/2010.