

MUSADDIQ 'S MEMOIRS

By: Dr. Mohammad Mosaddiq, Champion of the Popular Movement of Iran and Former Prime Minister

By: Hassan Amin, Former Professor of Law at Glasgow Caledonian University

PART 2 (continued from the last issue)

The Organization of the Country in the Old Regime

As to the appointment of government officials from amongst the residents of the capital on the one hand, or from among the local people on the other, there were two opposing views.

1- One view was that the officials who lived in Tehran had to incur extra expenses to make the journey to their place of appointment. They would need a residence in that town in addition to their residence in Tehran, which would entail additional costs. They would be compelled in the end to recover such losses and expenses as well as the losses incurred at the time they were out of office. By contrast, in the case of local officials, such additional expenses would not arise. Furthermore, since the local officials would have to live in the same locality after they were released from the appointment, they would be obliged to treat their own people better. Indeed, experience has shown that those provincial governors who appoint local people to government offices can satisfy the residents of that locality better.

2- The other opinion was that the selection of officials from amongst the people who were already resident in the respective governorate was a disadvantage. This was because such local officials, on account of their own past dealings and relations with the other residents of the locality, could not remain impartial either in taking decisions or in the course of enforcing the state regulations. It was this opinion which led to the employment of foreign advisers before the Constitutional Revolution.

The main reason for the employment of foreign advisers was the fact that we were ignorant



of the organizations and regulations prevailing in western countries. We therefore tried to overcome our own lack of expertise by using foreign experts. In addition to that, however, there were other reasons for the employment of foreigners. One of these was the fact that because foreign advisers had had no previous contacts with the people of the country, they could enforce the state regulations without prejudice, bias, discrimination or any personal interest. Of course this principle did not hold true in all circumstances. Sometimes it was seen that foreign advisers, influenced by the promptings of their local subordinates, took decisions which were against the principle of impartiality. Alternatively, in other circumstances a foreign adviser, after living in Iran for a while, would himself make a number of friends and acquaintances. In this way too, the foreign adviser could lose his impartial status which was one of his advantages.

There were other reasons for the employment of foreigners. Indeed, the ultimate motive for all such appointments was the fact that foreign powers could carry out their policies against Iranians much better with the use of foreign nationals. One good example of this was the Iran - Russia Agreement on Customs which was concluded in 1902 when Naus, a Belgian national, held the position of director - general of customs in Iran. But as the dictatorial regime gradually reached its peak and the foreign advisers' term of appointment expired, they left Iran. Later, when the Allied forces occupied Iran and put an end to the dictatorial regime, the employment of foreigners recommenced. In this way once again powers interfered in our affairs.

Duties of the officials of the ministry of foreign affairs

1- There were a number of embassies and consulates abroad which rendered their services to Iranian expatriates in much the same way as they do today.

2- As long as the Capitulation was in force in Iran, whenever a foreigner was accused of any crime, the embassy of the state of which the accused was a national would have him sent home for trial and punishment. In respect of civil cases too, under the Capitulation the Iranian courts did not have any jurisdiction to hear cases which involved a foreign national. Such cases in Tehran were tried by the litigation department of the ministry of foreign affairs, and outside the capital, by special counselors. These counselors were officials of the ministry of foreign affairs who served in a number of towns near the international borders.

In all cases involving foreign interest, the hearing would be conducted in the presence of the representative of the state of which a foreign claimant or defendant was a national. After the repeal of the Capitulation, the litigation department of the ministry of foreign affairs and the offices of its counselors (which had been considered as extraordinary and exceptional courts), were dissolved.

Following that, hearings of civil and criminal cases relating to foreign nationals came under the universal jurisdiction of the secular courts of the ministry of justice.¹

Duties of the officials of the ministry of war

Prior to the approval of the National Service Act², the defense of the realm was entrusted to a number of regiments who were organized in accordance with a peculiar system known as bunicheh. This system was not operated according to any organized pattern or any exact or precise principles. As such there were a number of towns which did not provide any regiments at all under the bunched system. Furthermore, disparity and discrimination existed even within those towns which had to contribute to their respective regiments. Within the same towns there were certain districts which had to make a military contribution while there were other districts where no such contribution was required. Perhaps more surprisingly, among the different villages of each district required to make a contribution, there was a good degree of discrimination. Some of the villages were required to contribute proportionally many soldiers while certain neighboring villages were required to contribute only a few.

Copies of the list of the villages which had to contribute men to the regiments were kept both in the capital city and in the respective local governorate. Whenever any military force was needed, the men would be called up; that is to say that state officials gave notice to the village headman to present the required soldiers in a given place. Having been notified of the call-up, the headman of the village concerned would take the necessary steps and send the soldiers where they had been ordered to go.

Payment of salaries to any soldier sent to a regiment had to be made by the village whence he came. However, there were no rules as to whether this contribution had to be made exclusively by the landlords or collectively by all the residents of the village. No hard and fast rule



existed as to who was responsible for the payment of soldier salaries; nor was there any standard guideline as to the exact amount of salary payable. In principle the salary ought to have been sufficient to cover the living expenses of the dependents of a soldier. The method of making contributions towards soldiers' salaries, was not uniform. In some village the landlord and the villagers would jointly contribute to the payment; in other places the payment was made by the villagers alone. In this case the headman of the village had to exact a poll tax from each person residing in the village, proportionate to what was due to the soldiers supplied by that village.

There was a department attached to the ministry of war known as the ministry of the army. This department consisted of a minister, a director general and a number of army accountants. It was the duty of any army accountant to write up the budget of his respective regiment consisting of the expenditures incurred locally by that regiment. Upon the approval of that budget by the director-general, the minister of the army sealed the written budget and submitted it to the ministry of finance. Thus the regiment's expenditures could be accounted for in the ministry of finance's books of accounts pertaining to towns

and provinces. This local budget which every regiment had to prepare regularly each year, was in addition to a separate expenditure budget which was payable as a bonus only when the regiment was active. It was the duty of the army accountant to control the payment of the salaries as well as the bonuses when a regiment was in action and to ensure that anyone who was on the regiment's payroll received his salary and bonus in accordance with the state regulations.

However, regarding the organization and functions of the ministry of finance, since this entails a lengthy discussion we shall devote the next chapter entirely to that topic.

CHAPTER 2 THE ORGANIZATION OF THE MINISTRY OF FINANCE

1. The Central Organization of the Ministry of Finance

Official accountants

Official accountants (mustawfis) were those appointed to the post by the king. There were two grades in this post, the first class accountant and the second class accountant. Each of these two offices carried a salary which was payable whether or not their holders were engaged in active service. If the official accountant attended to any other business he would be paid the usual and customary dues by the client concerned.

The official accountant of each independent province and town was known as the accountant attached to that particular locality. For instance the official accountant responsible for the finances of the province of Azerbaijan or Kashan was referred to as the accountant of Azerbaijan or accountant of Kashan.

The accountant was obliged to perform the following duties:

- (a) To prepare the book of accounts of the provinces and independent towns (cities).³
- (b) To endorse the grant and salary documents of the people who were entitled to them.
- (c) To endorse all royal orders which affected the state treasury.

(d) To make a balance sheet for the provinces and cities.

We refer to these duties briefly below.

(a) preparation of the books of the governors-general of provinces and governors of cities.⁴

The accountant of each governorate had to prepare had to prepare the book of accounts relative to his own locality each year. The accounting reference date was never to exceed the beginning of the year. The completed book of accounts was to be submitted by the local accountant to the minister of differentials in Tehran.

(b) Endorsement of the payment documents.

The accountant of each governorate was obliged to endorse and confirm the amount of the salaries and grants of all people who were listed in his book of accounts. Only after this confirmation in the margin of the appropriate documents, could the salaried people request the payment of their salaries or grants from the gover-

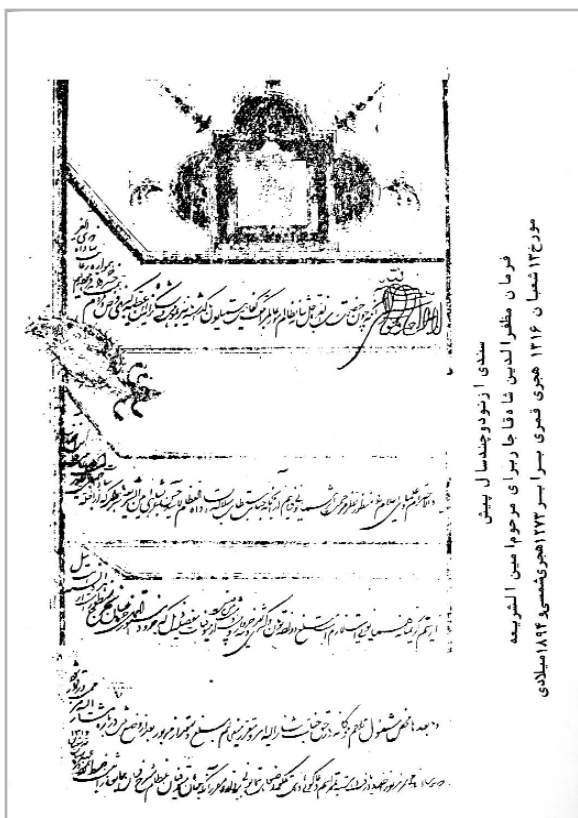
nors-general of provinces or from the governors of the cities. In consideration of his services to endorse and confirm the salaries, the official accountant was entitled to receive 2 percent of the salaries of the salaried persons. If the salary was payable in cash the accountant would receive exactly 2 per cent of the same. If the salary was payable in kind, the accountant would calculator the price of those goods and would receive 2 per cent of their total value in cash.

(c) Endorsement of royal orders.

No salary or increase in salary was payable unless its source had been determined and identified prior to granting the salary. The main source of new or additional salaries was the savings made upon the death of salaried persons. The applicable rules meant that when a salaried person died, if he had heirs and issue, a third of his salary would be held by the central government and the rest would be paid to his heirs and issue. When the salaried person left no heirs and issue then all of his salary would be withheld by the state. The accountant of the governorate responsible for the salary of a deceased person, had to endorse the royal orders granting new salaries by identifying the availability of a source for that expenditure. In consideration of this service the accountant would be entitled to receive a quarter of the salary which the heirs and issue of the deceased could receive. This payment of a quarter of the salary was made only once.

(d) Preparation of the balance sheet for the governors-general of the provinces and the governors of the cities.

The governor-general of every province and the governor of every city was required to submit an annual account to the minister of finance at the end of each financial year. They had to submit and deliver to the local accountant all the relevant documents to substantiate the expenses which, according to the book of accounts and orders of the Treasury, had been paid by the central government. Upon receiving these documents, the official accountant would prepare a balance sheet. A committee under the auspices



THE ROYAL ORDER SIGNED BY THE SHAH OF IRAN IN 1894 ORDERING THE OFFICAL ACCOUNTANTS TO PAY A PENSION TO AMIN AL-SHARIAH

of the accountant-general was entrusted with the auditing of these accounts. A member of that committee was the accountant who was the keeper of the expense documents. He would take delivery of the expenditure documents. The accounts would eventually be submitted to the king for his approval.

The official accountant of each governorate, as well as any accountant working in the ministry of finance and the ministry of differentials, was entitled to certain accounting tariffs and fees. The exact amount of these differed from one place to another, reflecting the size, prosperity and importance of any given governorate. Upon delivery of the expense documents, the governor-general of the province or the governor of a city was obliged to pay to the accountants all such fees which were due to them, according to the appropriate tariffs.

As mentioned before, the accounts of each province or city were prepared by an official accountant in Tehran who was known as the accountant of that particular governorate. There were also other categories of official accountants who were not responsible for the accounts of any particular province or city. The duty of these latter accountants was to endorse the payment of the salaries or grants of either a given central government department or a given category of salaried people whose salaries or grants were not attached to the accounts of any of the provinces or cities. These accountants too would receive their appropriate 2 per cent of the salaries or grants directly from the salaried people. They would also receive a quarter of the salaries for endorsing the royal order which instituted such grants for those who were entitled to them.

Assistant accountants

The assistant accountant (sar reshteh dar) was a person who rendered assistance to the official accountant for the fulfillment of the accountant's duties. Any accountant could appoint an assistant accountant and a number of clerks when necessary. The official accountant would pay the fees of his respective assistant accountants and clerks out of

the percentage and dues that he received in the course of his own services, whether or not the assistant accountants or clerks themselves had a state salary.

Accountant associates

Accountant associates were people who registered all the royal orders and all the drafts in the books kept by the official accountants and would obtain a copy of those documents for the offices of the official accountants in question so



that when necessary they could rely on them. Accountant associates would receive their fees from those people in whose favor royal orders or drafts had been issued.

All the expense documents of the governors-general of the provinces and the governors of cities were given by the official accountant of the respective governorate to the accountant associate. The official accountant relied on the accountant associate to correct any errors in the documents and to defend them in the auditing committee. When any item of expenditure was read in the committee, the appropriate expendi-

ture document was produced by the accountant associate to be given to the keeper of the expense documents who was a member of that committee. The accountant associate received his fees from the dues that the official accountants of the province or the cities received.

Minister of finance

The organization described above was headed by the minister of finance. His function was to examine, testify and seal:

(a) the book of accounts that the governors-general of provinces and governors of cities were legally bound to produce;

(b) the balance sheet of all the provincial and metropolitan accounts as well as the royal orders for the payment of any grants or salaries;

(c) sale of crown properties; and

(d) any other royal order which had an impact on the finances of the country, including the drafts of the salaries of salaried persons.

All such documents were required first of all to be sealed by the minister of finance. If there was any due payable, the ministry of finance took steps to collect it before the document was sealed by the grand vazir. After all that it would be sealed by the king.

The minister of differentials

The minister of differentials was obliged to take delivery of all the books of accounts of all provinces and cities, prior to the beginning of each new financial year and to deliver them to the minister of finance. It was his duty to take delivery of all the books of accounts of each provincial governorate and each central government department along with all the expense documents relevant thereto. He would in turn give these documents to the appropriate official accountants. The official accountants were the ultimate responsible authorities who were required to prepare a full and final set of all these accounts and to audit them.

The result of this final audit, was bound to be

one of two situations. Either an official was owed money by the state treasury, or conversely he owed money to the treasury. To state the obvious, if the audited accounts showed that a government officer was in credit vis?a?vis the treasury, he had to be paid. On the other hand, if he was indebted to the treasury, the appropriate steps would be taken to ensure that the treasury received its dues. If the indebted body was a noted public figure, then the minister of differentials would usually go to him in person and negotiate with him in an appropriate manner, arranging suitable means to receive the amount due. If the indebted officer was not an important personality, the minister of differentials would ask him to come to the minister's own residence to discuss the matter. In the event of any default or delay in payment, the minister would send a number of policemen to the house of the indebted official to exact what was due. If none of these measures brought the desired result, the indebted person would be arrested and detained until such time as he could pay what was due.⁶

2. The local organization of the ministry of finance

One of the duties of the governors-general of the provinces and the governors of cities was to collect tax revenues from taxpayers in their respective governorates. Their other duty was to pay all the approved expenditures in accordance with the book of accounts allocated to their governorates. Thus the appointment of the governors-general of provinces and governors of cities was usually made towards the first or last day of the year. This practice was intended to prevent accounting discrepancies and to ensure that each financial year was completely under the administration of the same governor, because any untimely appointment or removal would create difficulties in the course of collecting taxes on the one hand and paying for expenditures on the other.

It was one of the characteristics of that era that all taxes were collected by the end of the financial year. Any problem which might arise

was solved by the responsible officer in charge of tax collection. Also the tax-payer could receive a definitive note of his tax liability from the official accountant of the province in question based in Tehran, and accordingly the tax-payer was able to settle his accounts. If it became necessary to change the governor in the course of the financial year, the outgoing governor was obliged to provide a list of all the taxes collected. That list had to be delivered to the government officer who was responsible in the new administration for obtaining the balance. The outgoing governor had to pay for any differential between what he claimed to be the tax collected and what was later demonstrated as having been collected. Also any payments recorded as expenditures made by the outgoing administration had to be fully accounted for, if that was part of the expenditure budgeted for in the books of the account of that governorate.

The change of governor would create no headache if the accountant in charge of the financial affairs of a given city or province lived in the same region. Of course, the new governor could allow the same accountant to continue attending to his duties, in which case no difficulty would occur even when the incoming governor decided to change a resident accountant, he could still be called upon in the case of any discrepancy to solve the problem. Difficulties would arise only when the accountant of the outgoing administration was not locally resident. In that case he would have left the province along with the out-going administration.

The procedure for the collection of tax at that time was easy and inexpensive. It was not at all comparable with the complicated procedures adopted by our modern organizations. We can by way of example, consider the case of a city which had five districts, each district containing some one hundred taxpaying villages. Here the tax officer issued a total of five-hundred tax bills. He gave those tax bills to five tax collection officers and directed them to collect the taxes due within a short time and to obtain their own fees. Any discrepancy or dispute relative to the exact amount of tax due was resolved by reference to the principal register

of taxes and the master books of accounts. If the information contained in those documents was insufficient or out of date, the issue would be referred to the tax master. For instance, if there was a property which had itself been destroyed by flood or earthquake or its products had been ruined by an act of God, the tax officer returned the tax bill to the tax master so that he could resolve the problem in whatever way he saw fit under the circumstances of that case. Very rarely would one hear at the end of the financial year either that a given tax had not been collected or that there was any unpaid tax in the accounts of a district. No amount of tax had to be either written off or accounted as unpaid.

The above is a brief summary of the old organization of the ministry of finance. After the constitutional revolution (1905-9) the system of public finance was changed and new organizations were introduced. Imitating the Western countries, Iran set up a number of elaborate organizations which were far beyond our power, need and financial ability to run.

I was unwell when I returned from Paris to Tehran, so I went to the village of Afjeh for a few days to recuperate. The owner of one of the nearby villages invited me to lunch and introduced to me a number of civil servants who were also taking lunch in his residence. One of them was an officer responsible for collecting tax on salt. This institution of salt tax had been set up in an attempt to imitate a tax imposed in France after the French Revolution. However, because the cost and expense of its collection was greater than the actual revenue collected, the tax was eventually abolished. In the pre-Constitutional period, in the Lavasan district there had been no state officer, other than one unsalaried governor. Bemused at the number of civil servants I saw there, I wondered whether the officials present that day for lunch were salaried or not and, if they were, what was the level of their salary. If I remember correctly, all those civil servants were salaried. They each mentioned a given sum as being their respective salary. Those salaries were twice the amount of the tax that they were collecting. Prior to that, the unsalaried governor, without any burden to the

state, would have single-handedly performed all those duties to the satisfaction of the people. At the same time one other advantage of the old regime was the fact the landowner too did not need to entertain and dine more than one individual person whereas under the new system he was expected to receive and provide for several of the government officials.

The late Ovanis Khan Musa'id al-Saltaneh had worked abroad for several years as a government official and had also entered the Majlis in the sixth parliamentary session representing the Armenians. He told me a story which is worth repeating. He said he went to a bank branch in London. He saw that many other people came into the bank, deposited the money they had brought with them and then left. Unaccustomed to that practice he waited in the bank, expecting a receipt for his deposit. After he had been waiting for quite a while, he went to the teller and demanded a receipt. He was then told that because of the large number of people who used the bank, it was not the normal practice for the bank to issue receipts. It was explained to him that if everybody who came to make a payment, was to wait for a while in the bank to obtain a receipt, the end result would be that several thousand people would lose working time every single day. The loss of working hours would be much more serious than a possible loss resulting from one of the bank tellers denying having received the amount deposited. Accordingly those who came to the bank to deposit money did not wait to obtain a receipt, but went away to attend to their other business. If this were not the case, the English banks would have to employ an army of clerks so that every person who brought money to the bank could be given a receipt. At the same time, ordinary bank customers would have to wait in the bank to obtain a receipt and lose their working hours. As issuing receipts would have involved great expense and caused loss of time, the English banks had done without it.

Yes, organization is useful only when it renders a service to the people and the society. Now we have an extensive organization for inland revenue, but still no honest taxpayer can obtain a

document from his local tax office stating that he has settled his tax properly. The inland revenue refuses such a document because the tax officers fear a taxpayer may still have further tax liabilities and if they issue him with a full and final receipt the state may lose revenue.

It is still in people's memory that during the 1944-5 period, the finance office of Tehran issued and published a list of the debts of a number of taxpayers. Some of these people owed millions of rials in state tax which had not been collected, the official explanation being that these people's addresses were unknown.

FOOTNOTES

1. One of the reasons for my own success during my service as the governor of Fars and Azerbaijan was the fact that I did not take anyone with me from Tehran and I entrusted tasks to the local residents.
2. Tr. The Military Service Conscription Law enacted in the late 1920s under Reza Shah.
3. Tr. The author uses the term "independent town" as a reference to those towns which had their governors directly appointed by the Shah and thus were not controlled by the governor-general of neighboring provinces. Hereinafter we shall use the term "city" for such "independent town" and will use the term town for those provincial counties which were part of a province and controlled by the provincial governor-general.
4. For details see chapter 3, Part II.
5. One such group of salaried persons consisted of the ladies. The accountant responsible for making the draft for them was known as the "ladies" accountant.
6. There were also other ways and means that state officials, as well as some private creditors, could use at their own discretion before referring the matter to the official hierarchy. These extrajudicial steps could be taken in order to bring some pressure to bear on the debtor who for the sake of his reputation would enter into negotiations and arrange, in any way possible, to pay his debt. Among these measures was the practice of a creditor putting chaff in front of the debtor's house, or burning chaff there, or taking a dog near the debtor's house and beating it with sticks. [All these rituals were well known signals that the owner of the building was a bad debtor].
. Tr. They were called muhassil who were authorized to use adequate force to exact the tax; cf., muhassil bi chub (i.e. unarmed tax collecting officer). Since the Constitutional Revolution the term muhassil has been used differently, as the general term for school pupils and college students.



ABSTRACTS

PERSIAN NEW YEAR

1. Happy Persian New Year'A report of the experience of the publication of this journal over the past two years, by the Editor
2. Persian New Year:Its Origins and Customs -by: Toghrol Tahmasebi
3. Several Poems for the Persian New Year, by Iranian poets including Mohammad Reza Shofiee Kadkani, Hassan Ahmadi Ghivi, Ali Naghi Amin...
4. The Editor has found a classic text by Masudi which records the names of the Twelve Months of the Year in ancient Persia.
5. An essay by Mr. Hassan Atefi uncovers the identity of a little known poet who had written the first part of a Spring Poem which has later been attributed to Naim Esfahani.
6. A long poem written by the late Ali Naghi Amin for the Persian New Year some seventy years ago.
7. A long poem by Abdullah Sajjadi, better known by his pen name Jelveh, stating that the Persian New Year was the day in which Imam Ali came to the Caliphate after the uncontented Muslims murdered the ruling Caliph Uthman in 656 A.D.

IRANIAN STUDIES

1. A Review by S. H. Amin, the Editor, of a Treatise on Sufism titled Lawa'ih authored by Jami (817-898 AH / 1414?1492 AD) and edited by Professor Yann Richard of France. The essay, concentrates on fourteen errors which have found their ways to this Edition.
2. A book review by Ms N. Badeei of a treatise titled Naynameh by Jami edited by Dr. Mozaffar Bakhtiyar of the University of Tehran. The essay raises questions on the criteria applied to the editing this text.
3. A review of Sufism by Dr. Ahmad Abumahboob. This essay analyses the benefits or disadvantages of Sufi teachings for modern life.

4. On Kurds and the Kurdistan of Iran, the second part of an essay by Dr. Mohammad Saleh Ebrahimi.

5. Khosrow Anooshirvan (the Sassanian King) was just, not cruel; an essay by Dr. Aligholi Mahmoodi Bakhtiyari.

HAFIZ STUDIES

1. A Reply to previous essays by three writers on Hafiz, in this journal, by Dr. S. Kheyrikhah.
2. A poem in praise of Dr Behrooz servatian who has published a commentary on Hafiz, by Vafa kermanshahi.

LAW AND POLITICS

1. Musaddiq was a pro- democratic Prime Minister, the text of a speech made by Dr. D. Bavand.
2. Nasser of Egypt and Musaddiq of Iran in the poetry of the Arabs and Persians. This essay reviews the outlook of al-Bayati of Iraq on the political life of the Arab world and compares that with the attitude of Akhavan of Iran on the Iranian politics in general and in relation to Musaddiq in particular.

SHORT STORIES

POEMS

Several poems by noted living poets of the contemporary Iran, including Mohammad Qahraman of Mashhad, Abbas Moshfegh of Kashan, Hadi Ranji of Tehran, Reza yaghmai of semnan and the Editor of Hafiz Monthly.

BOOK REVIEWS

THE SUBJECT INDEX OF VOLUME TWO OF HAFIZ MONTHLY (February 2005 to March 2006) by G.A Mohebbinejad.



Dr. H. Amin. (The Editor), Dr. Fariborz. Fatemi (Former staff member of the Senate Foreign Relations Committee, U.S.A.), Dr. S. Fatemi, Dr. Varzegar

Letters to the Editor

Sanctions no cure for fight with Iran

The U.S calling for a "new round of sanctions" against Iran is wrong (The Russian option, Feb. 22 The sun)

Isn't it time for the Bush administration to get real and focus on a more positive approach for a change? Twenty-six years of sanctions, penalties and punitive measures against Iraq have failed miserably.

These years of enmity have left both countries bereft of knowledge and experience about each other. To narrow this gap, the administration should spend the entire \$75 million congress has committed to change in Iran on student exchanges - otherwise, that money will be wasted.

When it comes to promotion of democracy, Iranians (who are strongly nationalistic) have every right to be suspicious of our ulterior motives.

Neoconservatives and their fellow travelers in

the think tanks and in the media are strutting about Washington talking about regime change in Iran.

And it was not all that long ago (1953) when we overthrew a freely elected constitutional government led by Iranian notional heroes Mohammad Mossadegh and Hussein Fatemi.

This is a deep wound in the heart of every Iranian that has never healed.

To allay these fears, we must engage Iran in a real dialogue, not the European- sponsored pretend talks, to forge a strategic alliance for peace.

Such an alliance would go a long way to stop the anguish, destruction and death in the Middle East.

Fariborz S. Fatemi
McLean, Va.

The writer is a former staff member of the Senate Foreign Relations Committee and the nephew of the late Dr. Hussein Fatemi. The photograph shows him at our offices at Hafiz Monthly.

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Hafiz Monthly, is an independent Iranian journal - dedicated to Iranian studies. It covers a wide range of subjects - including Persian literature and history, as well as the cultural, legal and political developments in the present-day Iran. The varied essays and reports represent all the major cultural, legal and political trends in the contemporary Iran.

In each issue, **Hafiz Monthly** publishes several detailed research articles and interviews, along with a number of shorter works by contemporary Iranian scholars, writers and poets. The contributors range from leading professors, well-known authors and scholars to younger and upcoming writers and poets. **Hafiz Monthly** also disseminates information on recent publications and cultural events in and about Iran and highlights social and economic issues which are of interest to its readership.

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۱- برای اشتراک درون مرزی، وجه اشتراک (اشخاص حقیقی ۱۲۰۰۰۰ ریال / اشخاص حقوقی ۱۵۰۰۰۰ ریال) را به حساب سیبا، شماره حساب ۰۱۰۲۰۰۱۸۴۳۰۰۸ نزد بانک ملی، شعبه‌ی دانشگاه تهران کد ۸۷ به نام حجت‌حیدری واریز فرمایید.
۲- برای اشتراک برون مرزی، وجه اشتراک را (۵۰۰۰۰۰ ریال / معادل تقریبی ۶۰ دلار به حساب سیبای بالا یا ۶۰ دلار به حساب ارزی پس‌انداز شماره‌ی ۹۹۰۳۶ بانک سپه شعبه‌ی میدان هفت تیر (کد ۲۴۷) به نام حجت‌حیدری واریز فرمایید.
۳- برگ اشتراک (فرم زیر و یا نامه‌ی جداگانه) را همراه رسید بانکی به نشانی مجله ارسال فرمایید:

تهران - تقاطع فلسطین و انقلاب - ساختمان مهر - دفتر ماهنامه‌ی حافظ - کدپستی: ۱۴۱۶۸

برگ درخواست اشتراک ماهنامه‌ی حافظ

نام و نام‌خانوادگی متقاضی:
در صورت تمدید اشتراک شماره‌ی اشتراک موجود:
آدرس پستی برای ارسال مجله: شهر:
یا: خیابان:
کوچه:
پلاک:
کدپستی:
تلفن (در صورت علاقه‌مندی):
صندوق پستی:

دعوت به اشتراک مجله‌ی حافظ



شماره‌ی ۲۶ - آخر اسفند ۱۳۸۴
HAFIZ MONTHLY

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