



Effectiveness of the UK and Other Aid in Afghanistan: A Recipient's Perspective

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Abbreviations and acronyms

AAA	Accra Agenda for Action
ADB	Asian Development Bank
AITF	Afghanistan Infrastructure Trust Fund
ANATF	Afghanistan National Army Trust Fund
ANDS	Afghanistan National Development Strategy
ANPDF	Afghanistan National Peace and Development Framework
APF	Afghanistan Partnership Framework
ARTF	Afghanistan Reconstruction Trust Fund
ARA	Afghanistan Railway Authority
CAR	Civilian Assistance Review
CNTF	Counter Narcotic Trust Fund
DAC	Development Assistance Committee
Dfid	Department for International Development
DCD	Development Cooperation Dialogue
DCR	Development Cooperation Report
EVAW	Elimination of Violence against Women
FA	Financing Agreement
FCDO	Foreign, Commonwealth and Development Office
GMAF	Geneva Mutual Accountability Framework
GoA	Government of Afghanistan
IP	Incentive Program
JCMB	Joint Coordination and Monitoring Board
KfW	Kreditanstalt Für Wiederaufbau (German Development Bank)
LOTFA	Law and Order Trust Fund Afghanistan
MEW	Ministry of Energy and Water
MoF	Ministry of Finance
NGO	Nongovernment Organization
NPC	National Procurement Commission
NPP	National Priority Program
ODA	Official Development Assistance
OECD	Organisation for Economic Co-operation and Development
PD	Paris Declaration
PFM	Public Financial Management
PRT	Provincial Reconstruction Team
SMAF	Self-Reliance Mutual Accountability Framework
SOM	Senior Officials Meeting
SPAD	Strengthening Provisional Administration and Delivery
SRBC	State Resilience Building Contract
TMAF	Tokyo Mutual Accountability Framework
UN	United Nations
UNAMA	United Nations Assistance Mission in Afghanistan
UNDP	United Nations Development Programme
USAID	United States Agency for International Development
WB	World Bank

1. UK aid in Afghanistan from 2001 to 2021

This section analyzes UK aid in Afghanistan for the period 2001 to 2021. Through trend analysis using comparative tables and graphs, the section will demonstrate how the UK aid has evolved in volume and allocation to sectors over time. This section will also touch on strategic priorities and geographic focus on UK aid in Afghanistan.

Background

Afghanistan was one of the largest recipients of the United Kingdom's (UK's) bilateral official development assistance (ODA) in Asia, receiving the highest amount in the region in 2020.¹

The United States was the largest donor, providing about 54 percent of ODA over the period. The UK has provided around 8 percent of the total contribution, as the seventh top donor to the country. It provided development assistance through bilateral and multilateral channels. The UK had three ways of channeling and spending aid:

1. The Bilateral Program budget was managed by the Development Section at the British Embassy in Kabul.
2. The Centrally Managed Program was managed by development colleagues in London's Foreign, Commonwealth and Development Office (FCDO).
3. The Cross-Government Program was managed by the Political Section at the British Embassy in Kabul.

The UK was spending its on-budget aid through the Afghanistan Reconstruction Trust Fund (ARTF), the Afghanistan Infrastructure Trust Fund (AITF), and the Law and Order Trust Fund Afghanistan (LOTFA). The entire amount of aid flowed through trust funds channeled through the government Treasury System. However, the UK didn't have any bilateral on-budget funding.

The total assistance of the UK to Afghanistan from 2002 to 2020 was almost US\$5.6 billion. In addition, the UK pledged US\$830.8 million immediately in the Geneva Conference for 2021–2024 and indicated that GBP 155 million (US\$207.7 million at the time) was planned to be spent each year from 2021 on.²

The mentioned fund pledged by the UK post-2021 was conditioned on progress in peace negotiations with the Taliban and advances in poverty reduction, human rights, democratic governance, and the protection of women and minorities aligned with the Afghanistan Partnership Framework (APF).³

The UK was channeling **41.20 percent of its on-budget assistance** through the multidonor trust funds (ARTF, AITF, LOTFA) in 2020.

¹https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1021405/Statistics-on-International-Development-Final-UK-Aid-Spend_2020.pdf

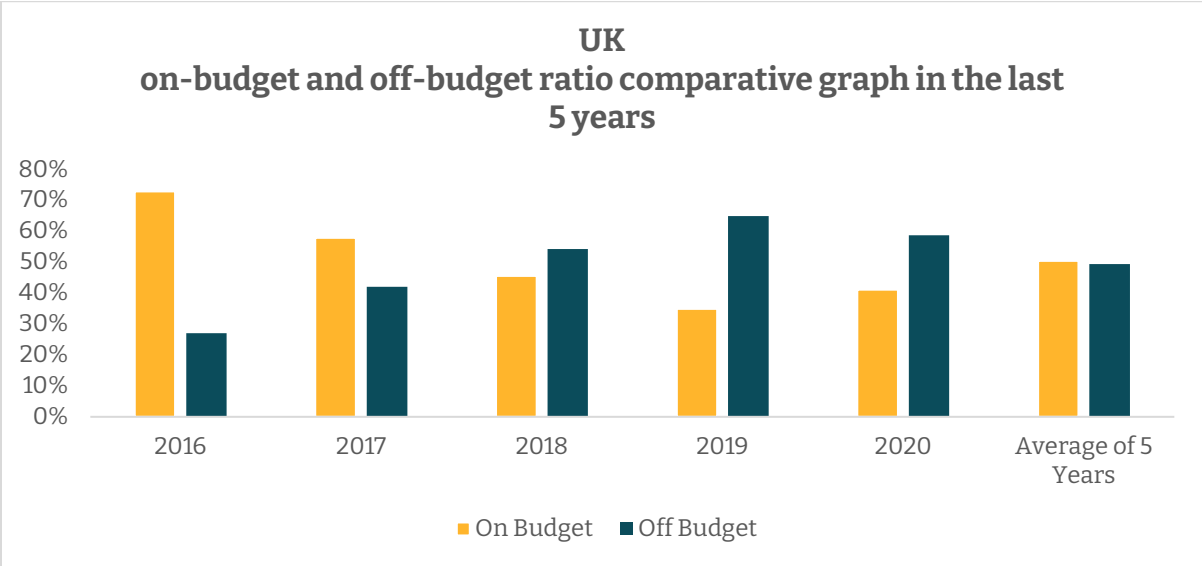
²<https://www.gov.uk/government/news/uk-pledges-155-million-aid-to-support-peace-and-stability-in-afghanistan>

³<https://um.fi/documents/35732/0/Afghanistan+Partnership+Framework+2020.pdf/6875b99d-0223-b5e1-360d-614420af2a90?t=1606127229249>



Source: UK Annual DCD (Development Cooperation Dialogues) Presentations and UK Annual Profile update by British Embassy Kabul

The UK was the first bilateral donor to provide at least **50 percent** of its annual assistance on-budget in 2016 as agreed in the SMAF (Self Reliance Mutual Accountability Framework⁴) officially published on September 5, 2015. Projects for 2016 included support to ARTF, AITF, and Strengthening Provincial Administration and Delivery (SPAD). The graph below shows a varying annual percentage due to project implementations, but the average of the five years shows that on-budget assistance is 51 percent, which meets the SMAF criteria.



Before August 15, 2021, the UK government worked closely with the Ministry of Finance (MoF) and the technical line ministries to ensure its portfolio is 100 percent aligned with the Afghan

⁴ <https://www.mofa.go.jp/mofaj/files/000102254.pdf>

government’s National Priority Programs (NPPs) and Afghanistan National Peace and Development Framework (ANPDF). The governments of the UK and Afghanistan were conducting a formal Development Cooperation Dialogue (DCD) each year of the UK government’s Civilian Assistance Review (CAR). Ministries praised the role played by the UK in supporting the Afghan government’s self-reliance agenda and signaled a desire for continued coordination and support.

Strategic priorities

In alignment with the GoA’s policy goals for self-reliance, the UK government aimed to help Afghanistan become a more inclusive, economically viable, and self-reliant country.

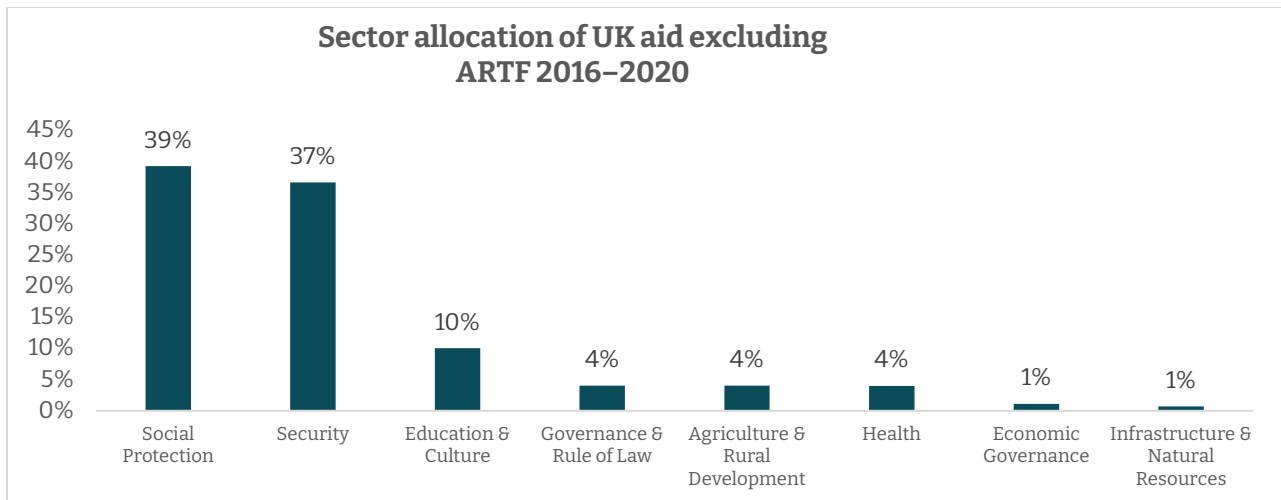
The UK had three main strategic priorities in Afghanistan: supporting peace, security, and political stability; promoting economic stability, economic growth, and jobs; and helping the state to deliver improved services. Supporting Afghan women and girls and aligning with the Afghan government’s NPPs were also priorities.

Geographic focus

Most of the UK aid has been disbursed nationwide through the trust funds that support the main central government agencies in law and order, economic growth, and job creation. There was also an allocation of resources to some specific programs and projects that focused on a single province, but, due to lack of accurate data at the provincial level, the report doesn’t include detailed provincial-level data.

Sector allocations

The UK disbursement for the recent four years (2016–2020) in eight strategic sectors based on the Afghanistan National Development Strategy (ANDS) allocation is illustrated in the chart below.



Source: UK Annual DCD Presentations and UK Annual Profile update by British Embassy Kabul.

2. UK aid alignment

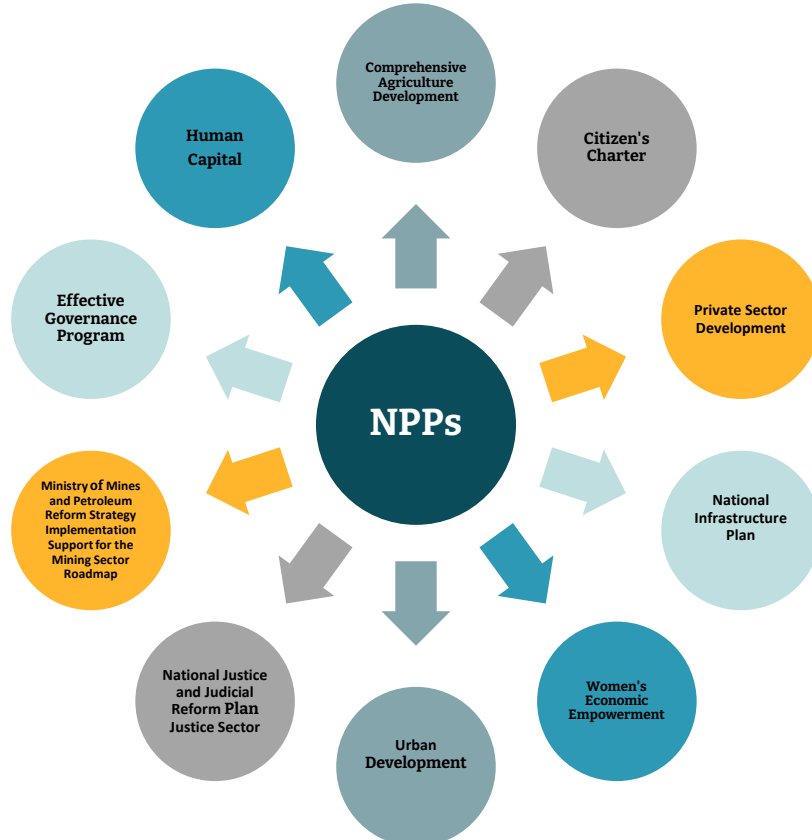
This section covers the UK aid alignment with the Strategic Development Plans of Afghanistan, such as the Afghanistan Compact, ANDS, NPPs, Tokyo Mutual Accountability Framework (TMAF), SMAF, ANPDF, and ANPDF-2. It will also focus on donor coordination and funding mechanisms.

Alignment with government priorities

The UK aid was aligned with the government priorities over the last two decades, commencing with the Afghanistan compact in 2006 and extending until the Geneva Conference on Afghanistan in November 2020. For easy reference in this paper, the government priorities and their mutually agreed funding mechanism over the last two decades have been explained briefly for the readers below.

NPPs: Several National Priority Programs were presented by the Government of Afghanistan (GoA) at the Kabul Conference in July 2010 to improve development efforts including service delivery and to avoid duplication.

After the 2010 Kabul Conference, the GoA established 22 NPPs grouped into five major development clusters: Agriculture and Rural Development, Governance, Human Resources Development, Infrastructure, and Private Sector Development. Each cluster had several subcomponents and deliverables. As part of its efforts to make aid more predictable and in harmony over the medium to long term, GoA estimated the total annual ODA costs required for each development NPP by 2030. At the 2012 Tokyo Conference, as part of the Kabul communiqué, development partners promised to allocate at least 80 percent of ODA to their NPP as part of the TMAF's mutual accountability obligations. In 2016 the Brussels Conference reduced the NPPs to the 10 listed below.



The donors' alignment with government priorities, increasing the on-budget assistance, and supporting the government's institutions and its procedures, including its financial management guideline, were the main objectives of the conferences and meetings that were initiated in the Afghanistan Compact.

The Afghanistan Compact was the outcome of the London Conference on Afghanistan in 2006. It was the result of the Afghan government's consultations with the United Nations and the international community and the establishment of the framework for international cooperation with Afghanistan for the next five years, followed by the Paris, Tokyo, Brussels, and Geneva pledging conferences.

At the Paris conference, the international development partners pledged US\$14 billion for Afghanistan, which was the highest amount pledged, compared with the previous pledging conferences. The main purpose of the Paris conference in 2008⁵ was to endorse the Paris Declaration⁶ on Aid Effectiveness (PD) 2005 and the Accra Agenda for Action (AAA) 2008. It was the very first conference reflecting the development community's determination to increase aid effectiveness and development effectiveness.

At the Tokyo Conference in July 2012, the GoA and the international community (including the UK) agreed to the TMAF. The TMAF⁷ states, *"The International Community welcomes the Afghan strategy, and reaffirms its commitment of aligning 80 percent of aid with the NPPs (National Priority Programs⁸) and channeling at least 50 percent of its development assistance through the national budget of the Afghan Government in accordance with the London and Kabul Communiqués."*

The concept of "alignment" has been discussed since 2010, but the ANDS was very vague and every effort was possible to be aligned. Therefore, the Afghan Government developed the NPPs to be clearer and more specific on the concept of alignment with the donors and other stakeholders. The TMAF only refers to alignment at the NPP deliverable level, and the Tokyo Declaration clarifies that "alignment of donor assistance to Afghan National Priorities is to be determined in reference to specific deliverables outlined by the Afghan Government in the approved NPPs."⁹

The OECD's Development Assistance Committee (DAC) defines "alignment" at three levels: *"International actors align when they base their support on partner countries' national development strategies, institutions, and procedures."*¹⁰ Additionally, the TMAF planned to provide the framework for cooperation between the GoA and the international community and to support the GoA in achieving the longer-term objectives of transition during the following "transformation decade."

The TMAF was followed by the SMAF, the Geneva Mutual Accountability Framework (GMAF), the ANPDF-1 and -2, and the APF. It is worth mentioning that the GoA and donors worked on a set of benchmarks that operationalized the TMAF, SMAF, GMAF, and APF and allowed the parties to track their respective accomplishments in terms of concrete mutual accountability.

The 2020 Afghanistan Conference took place in Geneva with participants from 66 countries and 32 international organizations. The Conference was held in a virtual format due to Covid-19 and was co-hosted by the Government of the Islamic Republic of Afghanistan, the Government of Finland, and the United Nations. The event took place under extraordinary circumstances, at the beginning of the

⁵https://peacemaker.un.org/sites/peacemaker.un.org/files/AF_080612_Paris%20Conference%20Declaration.pdf

⁶ <https://www.oecd.org/dac/effectiveness/parisdeclarationandaccraagendaforaction.htm>

⁷ <https://www.dfat.gov.au/sites/default/files/tokyo-declaration-and-mutual-accountability-framework.pdf>

⁸ <https://policy.asiapacificenergy.org/sites/default/files/%20National%20Priority%20Programs.pdf>

⁹ Tokyo Declaration 2012, p. 13

¹⁰ OECD (2011) 2011 Survey Guide for Monitoring Implementation of the Fragile States Principles. Paris: OECD, p. 18

final four-year cycle of the transformation decade, shortly after the start of the Afghanistan Peace Negotiations.

At the Conference, the participants representing the international community renewed their long-term commitment to support Afghanistan in seizing this historic opportunity on its path toward peace, prosperity, and self-reliance and to continue efforts for the benefit of all Afghans.

In the 2018 Geneva Conference on Afghanistan and the 2020 Afghanistan Conference on November 23–24, for the further formalization of the agreed GMAF and APF mutual accountability framework mechanism, the GoA and the international community agreed on monitoring and reviewing performance against the agreed principles and sub deliverables. Three main platforms were initiated, each to be conducted in the course of four months across the year.

Since mid-2012, the Afghan government and donors had established mutual accountability frameworks as the primary mechanism for their cooperation.

Each of the mutual accountability frameworks (TMAF, SMAF, GMAF, and APF) explained above had aimed to coordinate development aid and government reforms; the donors had pledged development aid to be provided over a particular period in exchange for the government delivering on reforms in certain areas.

GMAF and APF were the latest instruments for organizing and coordinating government-donor development efforts as well as for strengthening mutual accountability.

- **Bilateral—DCDs.** The Aid Management Directorate in the MoF had been conducting DCDs among the GoA and development partners in the first quarter of every year since 2006 to discuss strategic issues relating to each donor’s portfolio in Afghanistan, present achievements in development cooperation over the past year, discuss major challenges and opportunities, ensure alignment of bilateral aid with government priorities and the national budget, discuss future engagement in the country, and review progress in aid effectiveness commitments—particularly those agreed under the SMAF/GMAF, APF, and other mechanisms.

During these meetings, the future programs of the relevant donors were discussed, and these were shared at a high level with government counterparts to ensure that the programs are aligned with the strategic development objectives of the country.

These events were chaired by Afghanistan’s Minister of Finance, while the interests of Afghanistan were advocated by the relevant government officers at the deputy ministerial level, and the interests of the donors were represented at the ambassador level or by the head of development cooperation.

- **Joint Coordination and Monitoring Board (JCMB).** Annual meetings were held for reviewing and challenging the progress against all mutually agreed deliverables.

The JCMB, co-chaired by the MoF and the Secretary-General’s Special Representative for Afghanistan of the United Nations Assistance Mission in Afghanistan (UNAMA), had been the principal forum between the GoA and the international community for reaching agreement on issues of strategic importance since its establishment in the London Conference on Afghanistan in 2006. The JCMB is the primary mechanism for strategic coordination, joint policy formulation, mutual accountability, and partnership between the GoA and the international community.

The purposes of the JCMB for the GoA and the international community were:

- to review the TMAF, SMAF, GMAF, and APF principles and benchmarks;
 - to discuss progress on implementing the ANDS and ANPDF-2);
 - to agree on the milestones to be completed before the Senior Officials Meeting in November;
 - to promote alignment of donors' assistance/portfolios with the national priorities of the GoA; and
 - to address significant problems of policy, coordination, implementation, and financing.
- **Senior Officials Meeting (SOM).** Following JCMB, several meetings were conducted with senior officials from the government and the donors to assess progress against the deliverables and make recommendations for adjustments.

The first SOM was held on July 3, 2013, in Kabul, Afghanistan, a year after the Tokyo Conference of July 8, 2012, where the international community and the GoA met to reaffirm and further consolidate their partnership and transition to the transformation decade.

The second SOM took place on September 5, 2015, in Kabul. This meeting was a continuation of the high-level meetings to follow up on the new phase of the partnership initiated at the Tokyo Conference of 2012, based on principles of mutual transparency and accountability through TMAF. This was the first high-level meeting since the new national unity government of Afghanistan presented its reform plan at the London conference on Afghanistan that was held on December 4, 2014. The purpose of the meeting was to review progress since the presentation of the self-reliance reform program, discuss key policy issues, and jointly decide the way forward.

The third SOM was on October 5, 2017, in Kabul. The meeting was held in line with the joint commitment by the National Unity Government of Afghanistan and its international partners, reflected in the Communiqué¹¹ on the 2016 Brussels Conference on Afghanistan, to continue annual high-level gatherings to follow up on the new phase of the partnership, based on principles of mutual accountability. The meeting focused on the implementation of the ANPDF first presented to the Brussels Conference, progress on the SMAF, and policy issues related to advancing the priorities in these framework documents.

The fourth and last SOM was held in Kabul on July 28, 2020.¹² In this meeting, the focus was on the GMAF's main principles, subdeliverables, and achievements. Other topics were peace, addressing COVID-19 within the limitations that Afghanistan and its government faced, and a political settlement of the Afghan conflict.

Using Afghanistan's public financial management system

More than 50 percent of the UK aid was channeled through the Trust Funds; it was spent through the government's Treasury System and followed the GoA's public procurement process to further support the local economy. The main purpose of this mechanism was to gradually strengthen the government toward self-reliance, creating jobs, and supporting local businesses.

¹¹ <https://af.usembassy.gov/communique-brussels-conference-afghanistan-october-5-2016/>

¹² <https://reliefweb.int/report/afghanistan/opening-remarks-secretary-generals-special-representative-afghanistan-deborah>

Ownership

The on-budget portion of the UK aid was channeled through the ARTF, AITF, and LOTFA, and was jointly managed by the MoF with the World Bank (WB), Asian Development Bank (ADB), and United Nations Development Programme (UNDP).

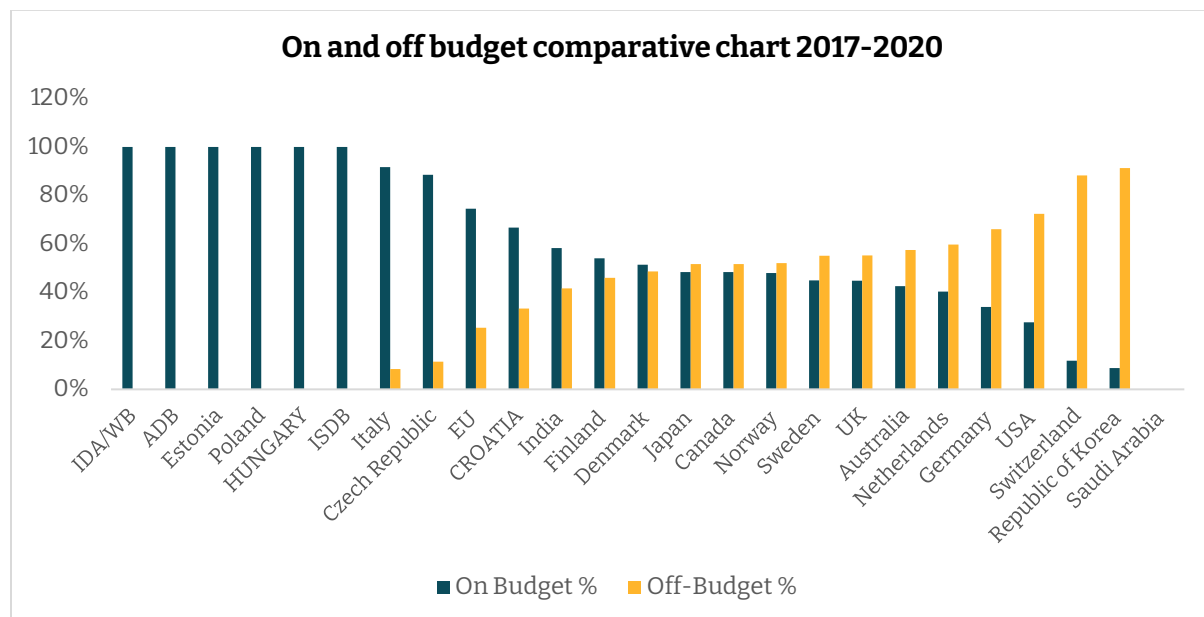
All the decisions in terms of policy, strategy, and allocation of resources were made jointly. This means the government had ownership of these resources. However, the off-budget portion of the aid was spent through NGOs and UN agencies where the government didn't have a direct role in its allocation and spending. It was directly managed and administered by the UK to implement its programs based on its values, such as commitment to human rights, gender equality, and freedom of media.

Donor coordination and funding mechanisms

The Aid Management Directorate of the MoF, with professional and qualified staff, was working closely with the donor agencies on aid coordination, aid effectiveness based on the internationally agreed principles, and cooperation. Aid management mainly focuses on two parts—on-budget and off-budget—which are explained below.

“On-budget funding” means all inflow of financial resources or spending through the government's Treasury System, followed by the GoA public procurement and financial management system and aligned with the priorities and plans of the government, with all aid information in budget documentation, endorsed by the Cabinet of Ministers, and approved by the Parliament.

“Off-budget” means any inflow of resources or spending that was excluded from the national budget and not managed through the government systems. It means that these resources are managed directly by the donor agencies through NGOs, the UN, and other organizations that the government doesn't have any control over.



Source: All Donors' DCD Annual Presentations.

The GoA had little control or accountability over off-budget financing, and it was limited to signing the Financing Agreements (FAs)¹³ with MoF for all projects. In this case, grants provided to the government are reflected in a written agreement with MoF. Unfortunately, the UK had no such agreement signed with the GoA.

The GoA and the international development partners, therefore, worked and agreed to better coordinate and account for off-budget financing. In 2006 an annual consultation mechanism called Development Cooperation Dialogue (DCD) was initiated that allowed government agencies to take part in the review and monitoring of the off-budget projects of the top ten donors.

A Development Cooperation Report (DCR) was produced annually by the MoF with the kind cooperation of the international development partners (the donors) as part of the collective commitment to mutual accountability and adherence to the Access to Information Law of the Islamic Republic of Afghanistan.

Since 2006 the Aid Management Directorate of the MoF has conducted DCDs with the development partners in the first quarter of every year to discuss strategic issues relating to each donor's portfolio in Afghanistan, present achievements in development cooperation over the past year, discuss major challenges and opportunities, ensure alignment of bilateral aid with government priorities and the national budget, discuss future engagement in the country, and review progress against aid effectiveness commitments—particularly those agreed under the SMAF/GMAF, APF, and other mechanisms. However, the government was unable to produce and publish the DCR for the years 2015–2020 due to the discrepancy in aid data that existed in donors' DevTracker. Because of the lack of access to the field in all provinces due to the security situation, the most recent report was published in 2014: it can be found at <https://mof.gov.af/sites/default/files/2019-10/DCR%202012-2014%20English-min.pdf>.

There were many challenges in collecting data from the donor community due to the high turnover of the donors' focal points, as normally their terms are for two years. The difference between the fiscal year of the donor country and the fiscal year of Afghanistan, high turnover in the senior officials of the MoF, and the lack of political will of the senior management of MoF caused it to not finalize and publish the DCR. Furthermore, this situation created ambiguity in data analysis among ordinary Afghans, researchers, and other institutions, as they didn't have any reliable source of data on donor aid to Afghanistan. In addition, this created a belief among ordinary Afghans that the donors didn't provide the huge amount of grant money that they claimed or that it has been wasted jointly by the donor's community and government officials.

In addition, the DCR reports would reveal the security vulnerabilities of various provinces, so the senior political leadership in the donor countries would convince the Afghan leadership at the MoF to avoid publishing such reports, which might create security and political challenges around implementation issues. The DCR would provide transparent and accurate annual data, which was not in the interest of the third-party contractors commissioned by international donors. A lack of ambiguity would reveal any corruption, misuse of funds, or lack of proper task implementation.

With proper DCR reporting and an updated DevTracker (for all donors), Afghanistan would have benefited much more from donor funding, which would in effect have changed the realities on the ground, whereby we might have seen a different outcome for the Republic. Properly allocated grant-based projects would have reduced unemployment and the sense of being left out among the youth of some regions, which in turn might have led to the defeat of the insurgency.

¹³ The term "Financing Agreement" refers to the documents that provide financing and sponsor support for a project or program. This term covers all types of financing instruments including grants and loans.

The main objectives of the DCDs were:

- striving for greater accountability and transparency through efficacy in assistance packages,
- alignment and synchronization of donor assistance with the national budget and other important policy matters,
- spike coordination and cooperation between the government and the development partners and promoting the spirit of partnership to the next level,
- preventing duplication of resources and effort and overlap in the projects and programs pursued by the donor community,
- working consistently to remove bottlenecks and pitfalls encountered by the development allies,
- improving the participation of ministries in the DCDs, and
- using the lessons learned and recommendations.

Afghanistan Reconstruction Trust Fund

The Afghanistan Reconstruction Trust Fund (ARTF) was a multidonor trust fund (with 36 donor agencies) that coordinated international aid to create better lives for millions of Afghans. The ARTF was the largest single source of funding for Afghanistan's development, financing up to 30 percent of the national budget. Since 2002, the ARTF has delivered support through public programs and driven some of the fastest progress in the world in reducing infant mortality and increasing education enrollment.

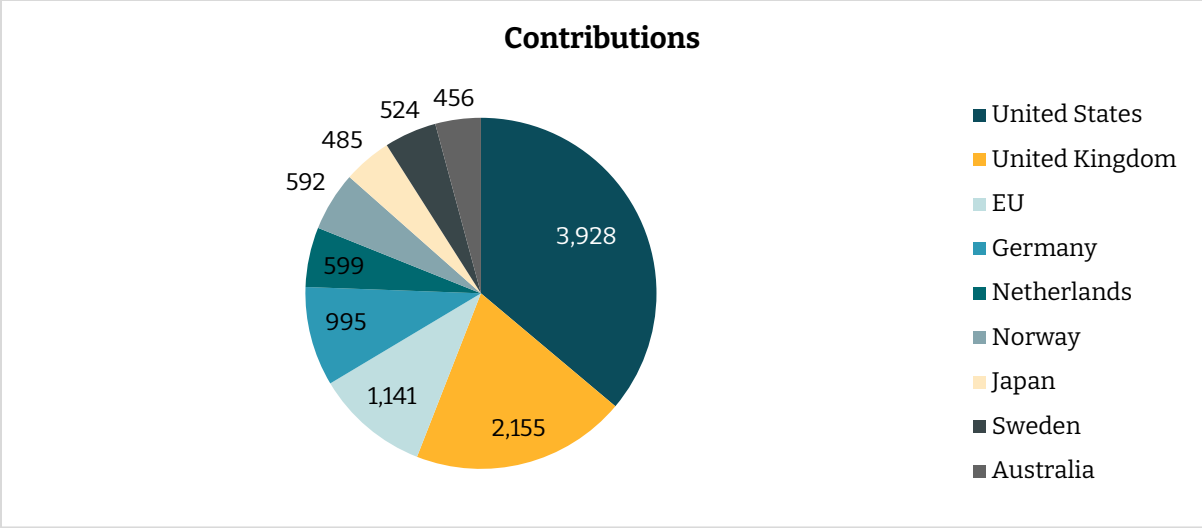
The UK was one of the largest donors to the ARTF and actively participated in the steering and management committee meeting of the fund. The government of the UK provided US\$2.1 billion¹⁴ to the fund since its establishment in 2002, which is the second largest donation to the ARTF.

The ARTF provided its assistance through the following four windows:

- Recurrent cost window
- Investment window
- ACRMAP window
- Assist window

The graph below illustrates the contributions of the top donors to the ARTF.

¹⁴ https://www.wb-artf.org/sites/default/files/ARTF2021/ARTF_Financial_Status_Memo_October_21-2020.pdf



The World Bank (WB) administered the ARTF on behalf of 34 donors including the UK.

Afghanistan’s largest source of development financing

The ARTF was a partnership between the international community and the Afghan government for the improved effectiveness of the reconstruction effort. Since 2002, the UK along with 33 other donors contributed over **US\$12 billion**, making the ARTF the largest contributor to the Afghan budget. In addition to recurrent costs, it financed a large-scale investment in:

- jobs and skills training,
- education,
- infrastructure,
- development,
- health, and
- financial services.

Driving reforms

One hundred percent of ARTF support to the Afghan government’s recurrent civilian budget was incentivized. Each year, World Bank collaborated with the ARTF donors and the government of Afghanistan to identify key reforms.

First, drafting the regulation for the use of contingency code (91 Policy code, and 92 the emergency code) of the National Budget in consultation with the WB and its approval by the Council of Ministers was to preventing of the misuse of the fund. Where a big scandal was reported by the media in 2020, therefore, drafting and approval of the regulation and limiting the president’s authority on the fund’s usage was one of the successful benchmarks that the donor community was happy with, as it prevented misuse of the resources.

Second, drafting and finalization of the investment projects were some of the other benchmarks that the government completed, but these were not accepted by the donor community due to the transfer of the Public Private Partnership Department of the MoF to the Administrative Affairs Office of the President. Thus, the WB didn’t release that US\$20 million to the MoF in 2020.

Third was the synchronization of the Afghanistan Payment System (APS) with the Afghanistan Transfer System (ATS), permitting the MoF to electronically transfer payment checks through the system from the treasury to the central bank. This synchronization would bring more transparency and accountability to the payment process, and it would also remove delays and reduce opportunities for corruption in the payment process. It was started in mid-2021 but couldn't be completed due to the collapse of the government.

Funds are released only when the WB verifies evidence that agreed reforms have been completed.

ARTF program support reforms were led by the International Monetary Fund, and commitments were agreed upon at international conferences.

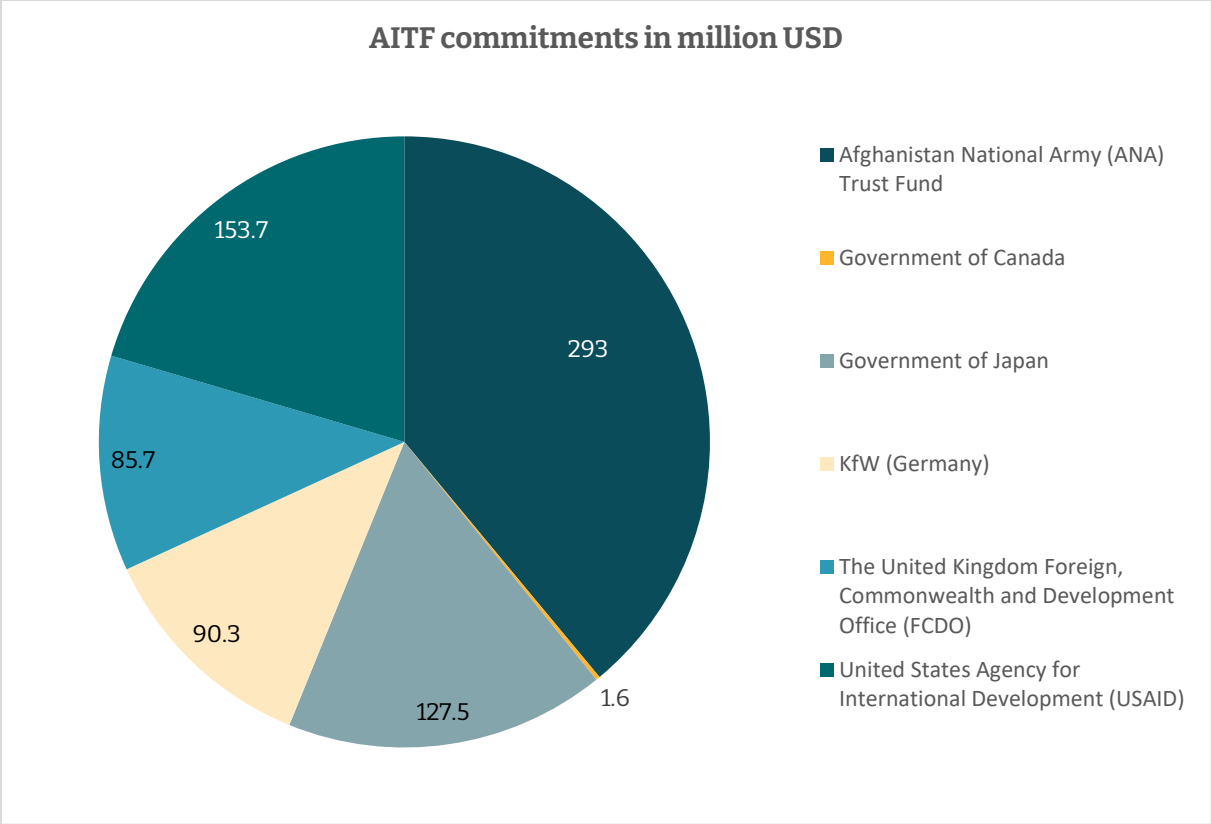
Afghanistan Infrastructure Trust Fund (AITF)

The Afghanistan Infrastructure Trust Fund (AITF) was established in 2010, administered and managed by the Asian Development Bank (ADB), to respond to the government's need for a dedicated and efficient on-budget financing mechanism to support infrastructure development in Afghanistan. The AITF was a multidonor platform for bilateral, multilateral, and individual contributors to invest in infrastructure development projects and provide harmonized on-budget financing for technical assistance and capital expense (Capex) for eligible infrastructure investments. The AITF's investments were closely aligned with Afghanistan's foremost development priorities, including the National Peace and Development Framework, the self-reliance agendas, the National Infrastructure Plan, and other NPPs.

As of December 31, 2020, the total of commitments by development partners to the AITF reached US\$751.8 million, of which US\$570 million have been allocated to 11 investment and 8 technical assistance projects, and all of AITF's investments have been in form of grants, cofinanced with ADB.

Compared to the ARTF, the AITF didn't meet the expectation of the GoA due to its low capacity and didn't have sufficient resources to coordinate and manage the operation in the Afghanistan Resident Mission. Furthermore, the donor community didn't have a strong desire to support the infrastructure sectors due to its priorities on soft components such as capacity building, education, health, democracy, and governance. In addition, the security and low capacity of the contractors and the involvement of politicians and warlords in the construction industry were some huge challenges. To conclude, AITF was able to spend only US\$350 million in 10 years, which is similar to the annual spending amount of the ARTF.

Afghanistan Infrastructure Trust Fund at a glance:



Law and Order Trust Fund

The Law and Order Trust Fund for Afghanistan (LOTFA) was a UNDP-administered multidonor trust fund established in 2002.¹⁵ The donor community worked closely with the previous Afghan government to build and maintain a professional police force and implement the reform priorities of the Ministry of Interior Affairs.

The LOTFA was amended in 2008 as a mechanism for the international community to provide financial support to the Ministry of Interior Affairs and the MoF for the establishment, payment, equipment, and training of the Afghan National Police and the General Directorate of Prisons and Detention Centers in Afghanistan.

3. Projects and programs implementation

This section demonstrates the implementation of the program and projects in Afghanistan.

UK aid mainly focused on supporting the functioning of the GoA and providing humanitarian assistance. It also sought to cut poverty, reduce threats to the UK from extremism, discourage illegal immigration, and counter the flow of drugs out of Afghanistan by providing alternatives to poppy cultivation. In 2019, 44 percent of UK bilateral ODA extended to Afghanistan was for government and civil society programs, with a small percentage for humanitarian assistance.

¹⁵ <https://www.ft.dk/samling/20121/almdele/urubilag/215/1271986.pdf> (Page 5 of the Report)

In 2001 and 2002, humanitarian assistance¹⁶ constituted the largest proportion of bilateral aid spending by the Department for International Development (DfID). However, aid to support governance, civil society, and security has constituted the largest proportion of UK commitments since 2003. UK aid to Afghanistan is primarily delivered through the ARTF and the UN Afghanistan Humanitarian Fund (AHF). UK aid to support the country's response to the coronavirus pandemic was directed through both funds.

UK key funded Projects - 2020 (On-going)		
Project Name	Year	Value in £ m
Afghanistan Mechanism for Analysis and Strategic Support	2019-2024	9.6 m
Local Government Development Program, Afghanistan (Access: Accountable, Citizen-Centered Sub-National Governance Strengthening)	2017-2019	4.9 m
Afghanistan Investment Climate Program (AICP)	2016-2023	11.8 m
English for Afghans	2017-2020	4.2 m
Global Mine Action Program 2	2018-2020	20 m
Support to Monitoring and Evaluation Committee	2012-2019	4.8 m
Afghanistan Reconstruction Trust Fund	2014-2021	678 m
Survey of the Afghan People	2016-2021	1.2 m
Afghanistan Multi Year Humanitarian Program Phase 2	2019-2024	187 m
Afghanistan Elections Support Program	2018-2021	24 m
Gender Based Violence Response Services Phase 2	2019-2022	4.2 m
Girls Education Challenge (Phase II)	2017-2025	15.9 m
Support to Polio Eradication through GPEI - 2020-2023	2020-2023	\$9.8 m
Law and Order Trust Fund Afghanistan (LOTFA)	2020	33.5 m
Afghan National Army Trust Fund (ANATF)	2019	13.9 m
Technical Assistance to the Ministry of Interior (TAM)	2020	1.4 m
Peace and Reconciliation Program	2020	2.2 m
Sincerity	2020	5.9 m

Source: <https://devtracker.fcdo.gov.uk/countries/AF/projects>

¹⁶ These figures, shown in the table, include money spent within an accounting period and exclude amounts returned or unspent.

The UK aid was implemented in close coordination with the government's counterpart agencies to ensure their operation and maintenance costs in the coming years after its completion. Furthermore, the MoF was in the loop of the UK aid implementation, and the MoF assured the UK Embassy and the DfID officials of future funding to keep the facilities operating and well maintained. In addition, the Incentive Program of the ARTF includes the benchmark for the operations and maintenance policy and its funding to a specific sector based on international standards and best practices.

4. UK aid achievements in the past two decades

This section reports on development achievements realized through UK's aid in Afghanistan over the last two decades—from the transition to the transformation decade.

The UK aid in Afghanistan provided the people and institutions of Afghanistan with positive improvement in overall governance and democracy, institutional support, open media, women's and human rights, and education—with a particular focus on girls' education—through their off-budget and on-budget support of the trust funds:

1. The involvement of the UK and other international development partners helped Afghans create opportunities for a more accountable and democratic government, particularly by establishing the Independent Election Commission of Afghanistan; supported the presidential, parliamentary, and provincial council elections of 2004, 2005, 2009, 2010, 2014, 2018, and 2019; and contributed to the introduction of anti-corruption laws and civil service law.¹⁷
2. Moreover, the UK via the British Embassy in Kabul assisted the GoA in strengthening institutions for governance, rule of law, and human rights. The UK also helped Afghanistan with creating a peace platform and called on the Taliban to enter into discussions with the Afghan High Peace Council toward a political settlement that unfortunately were not successful.
3. The UK also supported the Counter Narcotic Trust Fund (CNTF)¹⁸ administered by UNDP to provide alternative livelihood to farmers in Helmand and other provinces where poppy cultivation was common. Through this fund, they have provided alternative seeds, fertilizers, and agriculture machinery to modernize the agriculture sector and encourage farmers to not cultivate the poppy. In addition, this fund supported the government in terms of legislation to stop the cultivation, use, and trade of drugs.
4. The UK supported Afghanistan with various projects in improving education, healthcare, local governance, and economic growth. The UK was one of the key contributors to the ARTF and AITF.¹⁹ Additionally, the UK contributed to enhancing Afghanistan's electricity, water, and sanitation services.
5. The UK also supported the LOTFA²⁰ to improve law and order in the country through training the police forces and paying their salaries. The special focus was on the training and recruitment of women police officers, which was not easy in Afghanistan considering the cultural sensitivity and lack of precedent around women in the police forces.

¹⁷ <https://researchbriefings.files.parliament.uk/documents/CBP-9276/CBP-9276.pdf> (Page 25)

¹⁸ <https://hansard.parliament.uk/Commons/2007-03-05/debates/07030524000016/AfghanistanDrugs>

¹⁹ <https://www.adb.org/sites/default/files/publication/27809/ukg-2021.pdf>

²⁰ <https://questions-statements.parliament.uk/written-statements/detail/2017-04-24/HCWS607>

5. Transparency and accountability

This section sets out the collectively agreed indicators and subdeliverables for building partnerships and fostering transparency and accountability within the government and the development partners. In addition, this section explores and compares the accountability and transparency aspects of funds channeled through other mechanisms, such as multidonor trust funds.

The UK aid supported transparency and accountability indicators through the Incentive Program (IP)²¹ of the ARTF. The following were the most important benchmarks that had a vital role in good governance, transparency, and accountability. Through the IP program, the ARTF agreed to release a specific amount of funding on completion of each benchmark.

The selection of the IP benchmarks was a rigorous consultation process among the donor community that was coordinated by the WB and afterward was discussed with the government agencies. It was agreed upon and signed by the WB (on behalf of the donor community and administrator of the ARTF) and the MoF, the grant recipient (on behalf of the government).

These benchmarks were mainly taken from government commitments with the donor community in international conferences such as the TMAF, SMAF, SMART SMAF, and GMAF. Through this mechanism, both parties were trying to implement the most important benchmarks, which would have been difficult without the IP programs. As the IP programs were led by the MoF, they wanted to ensure that the reforms were implemented within the agreed timeline so as to receive the grants as part of their budget support and enable them to pay their salaries and make payments to contractors.

The GMAF subdeliverables²² and effective programs in terms of implementation of these benchmarks are listed below.

1. The GoA's Anti-Corruption Units will effectively and efficiently track, report, and increase year-over-year the percentage of cases that move from (1) referral to investigation, and (2) investigation to trial. The government will provide accurate data for the SOM to measure progress and set targets.
2. The Access to Information Law is implemented in 2019, demonstrated by: the Oversight Commission implementing policies and procedures for tracking requests and the quality and timeliness of responses; maintaining statistics and providing public quarterly updates; and delivering awareness programs in 15 provinces in 2020.
3. Special courts for the elimination of violence against women are expanded from 22 to 28 provinces and functioning by the end of 2019, and expanded to all 34 provinces by the end of 2020, subject to the security and availability of female staff.
4. Forty additional female prosecutors and eight judges* will be hired and trained for districts to strengthen local governance and render better Elimination of Violence against Women (EVAW) law judicial services to the people in 2019. By the end of 2020, sustained, credible progress is achieved toward achieving the target of women being 23 percent of the members of justice institutions (National Justice and Judicial Sector Reform Strategy), subject to the security situation and depending on the number of courts established in districts as determined by the government.

²¹ <https://www.worldbank.org/en/news/loans-credits/2018/06/14/af-first-incentive-program-plus-development-policy-grant>

²² https://unama.unmissions.org/sites/default/files/gmaf_final_26_nov_2018.pdf

* Subject to the security situation and depending on the number of courts established in districts as determined by the government.

5. The Civil Service Commission finalized its five-year strategy including aligning different pay scales by early 2019. The wage bill policy was developed by MoF by mid-2019 and implemented in all civil services by mid-2020.
6. To further strengthen merit-based appointments and the quality of senior and mid-level civil service appointments, merit-based appointment procedures are applied for all recruitments of civil servants in 2019 and 2020.
7. A third-party verification agency is developed, and proof of 1,000 active contracts through the Tackling Afghanistan's Government HRM and Institutional Reforms (TAGHIR) program is provided by mid-2020.
8. Performance management reform under the Fiscal Performance Improvement Program (FPIP) is expanded to three additional government institutions (subject to funding availability and linkage to core Public Financial Management (PFM) reforms) by the end of 2019 and implemented by the end of 2020 with annual performance reviews.
9. Finalization, approval, and implementation of guidelines and regulations for land management and land acquisition are accomplished by the end of 2019. National Land Policy is developed and then approved by the Cabinet by the end of 2019. Following the approval of the guidelines and operational procedures for the implementation of Presidential Decree 305 by mid-2019, land* is distributed to the families of National Defense and Security Forces, returnees, and IDPs according to criteria set in the decree.
* Amount of land and number of beneficiaries being determined at the 2019 Senior Officials Meeting.
10. A Hydrocarbons Fiscal Regime is adopted by the end of 2019. Following the adoption of the Artisanal Small-Scale Mining Formalization Strategy, implementation started in 2019 with the first reporting by mid-2020. Regulations of the new mining law with respect to (a) bidding, (b) technical issues, (c) financial matters, and (d) health and safety are prepared and approved by the cabinet by the end of 2019 with all the other regulations foreseen in the law by the end of 2020.
11. Per the terms of the mining law, comprehensive, accurate, and timely publication of extractives contracts, beneficial ownership of contracts, and project-level revenue and production data are produced by the end of 2019. Afghanistan works towards achieving Extractive Industries Transparency Initiative (EITI) 2016 standards and demonstrates "meaningful progress" as defined and confirmed by the EITI Board by the end of 2019.
12. To improve aid effectiveness and build institutions and capacities in Afghanistan, development partners will review options to continue channeling on-budget development assistance as appropriate in 2019 and 2020. Decisions to increase on-budget support from individual donors' current annual level depend on, among other factors, the implementation of the agreed reforms—in particular, significant progress on PFM and Treasury-strengthening reforms as well as the development of the Sector Wide Approaches (SWAP) for development partners involved in the relevant sector.
13. Development partners and the MoF finalize financial agreements or other arrangements for all new off-budget projects above the value of US\$5 million (individually per project or

grouped) with the minimum required information,* starting from 2019 consistent with Presidential Decree # 3250.

* Template defined and jointly agreed between GoA and Donors by March 2019.

14. Development partners register all existing and new off-budget ODA projects in the Afghanistan Development Assistance Database (DAD) and conduct regular annual DCDs with the government in line with the budget calendar.
15. Development partners and international agencies align at least 80 percent of their new off-budget ODA development activities with the policy framework of ANPDF and operationalized NPPs starting from 2019 and adjust, where possible, existing pre-2019 commitments.
16. Development partners provide information about off-budget programs and projects in a timely manner to the DAD, which will be regularly updated by MoF. The DAD informs the annual DCD, which results in the timely publication of the DCR to facilitate sector-wide and cross-sectoral coordination.

6. Key challenges

This section concentrates on the main implementation challenges of the UK aid-funded projects and discusses them from both the donor's and the GoA's perspective, through the various stages from program and project design to implementation and monitoring.

The discrepancy in aid data between the grant recipient (Afghan MoF) and the UK aid has existed since 2002 due to differences in fiscal years, high turnover of the relevant staff, and many implementation mechanisms. However, both the Aid Management Directorate of the MoF and the UK aid staff tried their best to have more coordinated mechanisms at both the technical and the senior levels to reduce the data gap.

Looking at historical data, we believe the following are the main challenges of the UK aid implementation in Afghanistan:

1. **A limited volume of on-budget aid.** The aid provided through the on-budget mechanism was not as much as promised (50 percent+) in the mutual accountability frameworks for the effectiveness of aid. If the Afghan government had been provided with 50 percent+ on-budget funding, then it would have been able to hire local contractors to build capacity in the private sector, among government employees, and in the system for the long term. Most donors' argument for not doing so was corruption within the Afghan government, which could have easily been addressed by true third-party monitoring, independent of both the donor and the Afghan government.

For off-budget contributions, donors used to bring on board their own contractors, which were mostly from the donor country, and these did not help the Afghan economy as much as expected. The international contractors charged very high prices for administrative overhead and security while the actual work was done by local contractors with very little money and with low quality, which didn't help the overall economy and the system. The US, Germany, the UK, and other leading contributors allocated most of their funds to specific contractors from their own countries, whereby a high percentage of funds was absorbed back into the donors' economies instead of fully helping Afghanistan.

2. **Unfair allocation of funds.** Funds were required to be contributed and distributed according to each province's size and need, but in reality, due to each donor's interest in a specific province and geographical location, it was difficult to allocate the resources fairly—for

example, due to the engagement of donors' Provincial Reconstruction Teams in specific provinces and their areas of interest in the off-budget funding. However, in the on-budget, the warlords also played a vital role, wielding great influence in both the government and donors' political circles. Funds were channeled to a few provinces, which increased unemployment and insecurity. This unfair allocation further increased the problems within the deprived provinces, making it harder to sustain long-term growth and stability.

3. **Poor-quality monitoring and accountability.** The oversight mechanisms for both off- and on-budget contributions were inherently flawed, as the supposedly neutral third-party monitoring did not exist. In some cases, third-party monitoring parties were formed, but because of security concerns they were unable to travel to provinces to see the actual implementation of the projects. There were some cases where projects were implemented on paper and payment for them was processed, but after a year or two it was revealed that the project had not been implemented at all in fact. There were many cases of building schools, clinics, and other government facilities staffed by ghost teachers, ghost police, and other nonexistent government employees.
4. **Lack of transparency.** Limited public access to aid information and lack of information sharing automatically caused a lack of transparency—that is, the DAD of the government was not matching the UK's data on DevTracker. Additionally, donors including the UK were not providing information on the flow of aid.

Donors should have provided the Afghan government with detailed and accurate information on aid flows in a timely manner.

Some donors, including the UK, had no financing agreements signed for their projects and programs. Such practices increased ambiguity and lack of transparency and complicated the development process, as sometimes the same task was done by two or more donors in the same geographical areas, which brought duplication and reduced the efficiency of funding.

5. **Lack of ownership and compliance with agreed mutual accountability indicators.** Since 2006, mutually acceptable aid accountability indicators have been agreed by the donors and the GoA. These were supported by the donors in the form of pledges and as statements in major conferences, but there was a big difference between the pledges and reality as most of the indicators were not followed by the major donors on the ground.

This lack of ownership was mainly due to the low capacity of the government institutions for planning and implementation of the development programs and the lack of interest and willingness of the donor community to support the long-term objectives of the GoA toward self-reliance. This situation created a gap between the recipient and the donor community, with low coordination and synchronization of their programs to support each other in bringing inclusive growth, and an additional burden on the government to allocate resources for the operation and maintenance of facilities that were already built by the donor community. For example, the Tarakhil thermal power plant in Kabul, which was built with more than US\$280 million by USAID, was never used at full capacity due to the high cost of diesel; imported electricity was three to four times cheaper than the power produced by the built plant.

6. **Multiple layers of subcontracting.** The bidding process of the donors' funded projects mostly took place outside Afghanistan, and local companies were unable to participate due to a lack of familiarity with the procurement process, language difficulty with proposal writing in English, and the lack of international experience.

The result was that most of the contractors were selected from the donor's country or other regional countries that were not familiar with the local environment of Afghanistan, and the lack of security further complicated the process. At the end of the day, those international contractors didn't implement the projects by themselves; they hired local contractors for very little money—in some cases only 20 percent of the initial amount—and the project was actually implemented by the third- or fourth-level subcontractor, with each one charging more than 50 percent of overhead for administrative, security, office rents, and so forth.

There are many such projects, but clearly the Qaisar-Bala Murghab Road project is a great example. It started in 2005 and has been contracted a few times with no results. After 15 years and more than US\$250 million spent, the road was not built at all. This project was funded by ADB-ADF and AITF, and DfID was also a contributor.

7. **Bureaucratic and centralized procurement procedures.** Bureaucratic procedures and multiple layers of approval by donors and the government reduced the effectiveness and efficiency of the projects. Donors' Committee approval delayed projects, and the National Procurement Commission (NPC) of Afghanistan took ages to approve a project. Moreover, key factors in procurement challenges were: (1) weak capacity of implementing agencies; (2) difficulty of implementing agencies in attracting capable international and national bidders; (3) limited ability of the implementing agency to carry out market outreach and mobilization of activities; and (4) integrity concerns caused by interference from leadership, the inability of contracted staff to follow due process, possible market collisions, and so forth.
8. **Unstable government institutions.** In the last six years of the republic, the government's institutions were unstable, and there were frequent changes in the structure of ministries and independent entities. There were mergers of a few ministries or divisions of ministries into several organizations, which slowed down the donors' funded projects and created confusion in the donors' agencies. A good example is the merging of the Ministry of Public Works with the Ministry of Transport, Afghanistan Railway Authority (ARA), and Afghanistan Civil Aviation Authority (ACAA)—and after a year they were separated again. The same happened with the Administrative Office of the President and the President's Office, as they were first merged and then separated again. And the same happened with the Ministry of Energy and Water (MEW).
9. **Data inconsistency (DCDs vs. DAD).** The DAD was to be updated based on information on Afghanistan in the UK Foreign, Commonwealth and Development Office (FCDO) on its Development Tracker web pages (DevTracker). However, FCDO's DevTracker itself was incomplete. FCDO has added an advisory warning to the Summary webpage on Afghanistan: due to the security situation in Afghanistan, they have temporarily removed potentially sensitive information (project title, description, and channel of delivery) from DevTracker.²³ As projects are reviewed and republished, the project and financial information will become available on DevTracker.

²³ <https://devtracker.fcdo.gov.uk/countries/AF>

7. Recommendations

The recommendations have been written in two sections. In the first section, the focus is on what could have been done differently; the second section focuses on future aid to Afghanistan.

What could have been done differently in the last two decades

- The UK aid and other lead development partners could increase the on-budget portion of their aid to support the government institutions technically and functionally in terms of planning and implementing the development programs. This could gradually build the technical capacity of Afghan civil servants and Afghan institutions; furthermore, it would give them a sense of ownership. Qualified Afghans were willing to work for the off-budget programs implemented by the UN and NGOs due to higher salaries compared with the government salary scale and other associated benefits, including training and overseas visits. This harmed the GoA because they could not attract the best talent and do real capacity building.
- The UK aid and other development partners were not seriously tackling corruption, which was one of the main factors in the failure of the government and reducing the efficiency of the donors' aid. Considering their expertise and experience with other countries around the globe, the UK aid could facilitate the design and recommend specific programs to improve transparency and accountability in Afghanistan. Furthermore, UK aid having external support could stand against the mafia and warlords, which the Afghan government could not.
- The UK aid and other lead donor programs were implemented by international contractors and NGOs that didn't support Afghan local contractors' capacity as was expected, and a huge portion of the aid went back to their home countries. These programs could have been implemented through local contractors, or at least 50 percent of these programs could be administered by the local contractors under the supervision of the international contractors and consultants; this would gradually build their capacity, and aid money would remain in the local economy. In this way, the impact of the aid money would be more than double, considering the higher administrative, overhead, and security charges of international companies.
- The procurement process was centralized, which created challenges and further slowed program implementation. The donor community could work with the government to decentralize or at least recommend delegation of some procurement authority to the local administration at the provincial level, based on their expertise and experience in other developed countries. This would further reduce the replication of tasks between donors and the government agencies, and they could reach agreement on a specific mechanism.
- Correcting data deficiencies could have been done through some sort of synchronization of the MoF system (DAD) with the database of the UK DevTracker. The same is true of other donors; this would be very easy considering recent technological development.
- Allocation of resources could have been made to local needs that could impact the lives of people in rural areas, particularly in the villages and suburbs. Billions of dollars were spent supporting women's empowerment programs and gender equality, but this helped only a few women in the capital (Kabul) and some targeted big cities with specific ethnicities. There was no positive impact on women's lives in rural areas for those who were heads of households, such as widows who lost their husbands and children in the war.

In this report, we discussed several problems and means of resolving them within the aid framework in Afghanistan for the past 20 years. These recommendations can help in design of better aid structures for future aid management in Afghanistan or other underdeveloped countries with similar problems.

Recommendation for future aid to Afghanistan

The impact of aid to Afghanistan was significantly affected by the broader social, economic, legal, security, and political environment. Therefore, reforms are needed in many areas to maximize the effectiveness of aid. Aid has significantly changed life in Afghanistan, but a major weakness has severely limited its ability to reduce poverty. And since there is no official government in place, donors need to urgently adopt the following recommendations in the short and long terms.

Immediate recommendations for the UK and other donors to work with the current administration

- The current government is not legitimized and not recognized by the international community; therefore, current aid should focus on education with a particular focus on girls' education through local and international NGOs that have long experience in Afghanistan. Additionally, the health sector is one of the most important, and donors should focus on operationalization of already-built health facilities, particularly in rural areas.
- The donors should also incentivize some of their funds to the government to open girls' schools and support human and women's rights; a particular focus should be on women working in the government and nongovernmental institutions.
- Some funds should be incentivized to keep the current educational curriculum and already-built systems within the government, which brought more transparency and accountability. This could include the civil services commission, MIS systems in public financial management, and other areas.

Long-term recommendations for working with the official government

- The UK and all other international development partners should support the UN agencies in creating a constructive relationship with the de facto government for the successful implementation of humanitarian aid in Afghanistan.
- The UK and other donors should support the Trust Fund's mechanism by creating a feasible environment for the WB and ADB to be operationalized again in Afghanistan and to continue their projects, which are more effective and efficient in terms of cost and which prioritize the needs of the Afghan people. Additionally, improving the capacity of the private sector and local contractors would support the WB and ADB in implementation of the projects.
- The donor community should rethink unfreezing and releasing the Afghan reserve funds by requiring these to support opening schools for Afghan girls and the specific reform benchmarks. Great examples to be followed are the Incentive Program of the ARTF and the State Resilience Building Contract (SRBC) of the European Union.

- A limited amount of aid, between 5 and 10 percent, can be allocated to democracy, civil society, media, human rights, and so forth, based on the external policies of the donors' governments.

Additional resources

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1021405/Statistics-on-International-Development-Final-UK-Aid-Spend_2020.pdf

<https://www.gov.uk/government/news/uk-pledges-155-million-aid-to-support-peace-and-stability-in-afghanistan>

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