



Tracking Dynamics of the Geneva Mutual Accountability Framework

Recommendations for the Development Partners

By AnA Consultancy

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Table of Contents

Table of Contents	2
Abbreviations	4
Executive Summary	6
I. Introduction	8
A. Research Design and Methodology	8
B. Limitations of the Study	8
II. Background	10
A. Development Cooperation and Accountability	10
1. What does it mean for aid to be ‘effective’?.....	10
2. How has the debate over aid effectiveness been reflected in international agreements?.....	11
3. How are these principles monitored?.....	14
B. Development in Afghanistan	15
1. Country context	15
2. Trends in women’s rights	16
3. Aid management.....	17
C. Current Landscape for Reform and Development	18
1. COVID-19	18
2. Peace negotiations.....	18
3. Expectations and relations among actors	19
III. GMAF and Effective Development Cooperation	20
A. Origin of the GMAF	20
B. Alignment with Effective Development Cooperation Principles	21
1. Focus on results	21
2. Country ownership	22
3. Inclusive partnerships	23
4. Transparency and mutual accountability	24
C. Planning for the Future	25
IV. Tracking Progress on the GMAF	27
A. Contextual Considerations	27
B. Deconstructing the GMAF Progress	27
C. Reviewing the GMAF Progress	28
1. Improving security and political stability	31
2. Anti-corruption, governance, rule of law, and human rights.....	31
3. Restoring fiscal sustainability & integrity of public finance and commercial banking.....	33
4. Reforming development planning and management & ensuring citizens’ development rights	33

5. Private sector development and inclusive growth and development	34
6. Development partnerships and aid effectiveness	35
D. Financial Implications of GMAF Progress	37
E. Output versus Outcome	38
V. General Recommendations.....	41
A. Focus on Results.....	41
B. Country Ownership	42
C. Transparency & Accountability / Inclusive Partnerships	43
Annex I: Organisations Represented in KIIs and FGDs	46

Abbreviations

ACBAR	Agency Coordinating Body for Afghan Relief and Development
AITF	Afghanistan Infrastructure Trust Fund
ANPDF	Afghanistan National Peace and Development Framework
AREU	Afghanistan Research and Evaluation Unit
ARTF	Afghanistan Reconstruction Trust Fund
A-SDGs	Afghanistan Sustainable Development Goals
ATR	Assess Transform Reach
CDC	Community Development Council
COVID-19	Coronavirus Disease of 2019
CEDAW	Convention on the Elimination of all Forms of Discrimination against Women
CSJWG	Civil Society Joint Working Group
CSO	Civil Society Organisation
DAC	Development Assistance Committee
DAD	Development Assistance Database
DCD	Development Cooperation Dialogue
EU	European Union
EUR	European Union Euro (currency)
EVAW	Elimination of Violence Against Women
FGD	Focus Group Discussion
GMAF	Geneva Mutual Accountability Framework
GDP	Gross Domestic Product
GNP	Gross National Product
GoA	Government of Afghanistan
GPEDC	Global Partnership for Effective Development Co-operation
IMF	International Monetary Fund
JCMB	Joint Coordination and Monitoring Board
KII	Key Informant Interview
LOTFA	Law and Order Trust Fund for Afghanistan
MAF	Mutual Accountability Framework
MoF	Ministry of Finance
NGO	Non-Governmental Organisation
NPP	National Priority Program
ODA	Official Development Assistance
ODI	Overseas Development Institute
OECD	Organisation for Economic Co-operation and Development
PFM	Public Financial Management
PIU	Project Implementation Unit
PMU	Project Management Unit
PwD	Persons with Disabilities

Tracking Dynamics of the GMAF

SDG	Sustainable Development Goal
SMAF	Self-Reliance through Mutual Accountability Framework
SOM	Senior Officials Meeting
SRBC	State and Resilience Building Contract
TMAF	Tokyo Mutual Accountability Framework
UN	United Nations
UNSCR	United Nations Security Council Resolution
US	United States of America
USD	United States Dollar (currency)
WEE-NPP	Women's Economic Empowerment National Priority Program

Executive Summary

The Geneva Mutual Accountability Framework (GMAF) is the latest in a series of mutual accountability frameworks and is intended to guide development cooperation and reform efforts in Afghanistan. In its core principles and practical modalities, the GMAF maintains substantial continuity with previous frameworks, particularly the 2015 Self-Reliance through Mutual Accountability Framework (SMAF). The practical application of the guiding principles has changed over time, however, and the GMAF is particularly notable for its attempts to utilise deliverables that are specific, measurable, actionable, realistic, and time-oriented (so-called “SMART” goals). On the whole, this effort has not been successful: the short-term deliverables generally do not meet the SMART criteria, but the effort to create such concrete targets has led to a divergence between the specific outputs mandated under the GMAF and the steps required to attain the larger development and governance outcomes which should be the true objective of development cooperation.

The strengths and weaknesses of the GMAF can perhaps be most effectively understood within the larger discourse on *development or aid effectiveness*. Drawing on the principles agreed upon in the Busan Partnership for Effective Development Cooperation (as well as the earlier principles of the Paris Declaration), it can be seen that there are key gaps in the aid process for Afghanistan. The first principle, **focus on results**, has at its core the creation and utilisation of a national results framework, which is intended to guide overall development efforts. In practice, no such framework exists in Afghanistan and consequently the technical reform deliverables laid out in the GMAF have in practice been used as an almost *de facto* national results framework. The GMAF’s goals, however, are largely technical and output-oriented, making them ill-suited to replace those of a true national results framework. The next principle, **country ownership**, focuses largely on the actual aid process, including the predictability of support and the financial mechanisms through which aid is delivered. This principle emphasizes the management of development cooperation in such a way as to strengthen the developing country’s public financial management (PFM) system. This emphasis can be seen quite strongly throughout the GMAF, both in terms of the required reforms on the part of the Government of Afghanistan and in regard to the stated preferences for the on-budget and off-budget assistance.

The principle of **inclusive partnerships** focuses primarily on the extent to which civil society and private entities are able to contribute to a given country’s development trajectory through the use of their own unique capabilities, as well as the extent to which those actors have taken to heart the other principles of effective development cooperation. Civil society has been given a limited role to fulfil within the GMAF and its associated monitoring and review modalities, but the final outcome associated with deliverable category 24 will be of particular interest to many civil society actors. While the draft NGO Law has not yet been approved, there is significant concern both among civil society representatives and the donor community that the proposed law would drastically curtail the ability of NGOs to carry out their mandate and contribute to Afghanistan’s development. This would be counter to the Busan objective of establishing an enabling environment for civil society. The final principle is that of **transparency and mutual accountability**. While the GMAF includes several short-term deliverables which should support these objectives, the GMAF modalities and development cooperation

environment in Afghanistan also feature notable shortcomings with regard to oversight mechanisms and the public availability of information on development cooperation.

The GMAF's underlying Theory of Change is also a bit unclear. While technical reforms are enumerated within the GMAF, the explanation for how these specific reforms are necessary and sufficient for attaining the objectives of self-reliance and good governance—let alone how they contribute to desired development outcomes such as the reduction of poverty and inequality—is lacking. The failure to enunciate the mechanism through which the reforms will lead to desired outcomes means that partners do not have a shared understanding of the true significance of the chosen reforms. As a consequence, many of the reforms are carried out less because they are viewed as inherently valuable, than because the successful completion of 90 percent of reforms is viewed by the Government of Afghanistan as a prerequisite for sustaining the current levels of development assistance for the coming pledging cycle.

The implementation of the GMAF was difficult to verify directly, but both reporting of the Government of Afghanistan and the findings from the interviews conducted for this study suggest that the GMAF has experienced mixed success. In total, 17 of the sub-deliverables (from the 62 sub-deliverables) appear to be universally agreed to be complete, while the other deliverables either were ongoing, lacked information regarding their completion, or were subject to differences in interpretation regarding the requirements of the deliverable or the status of implementation.

The following are a summary of the report's main recommendations:

- Create a real national results framework based on the strategic vision and development objectives of the Afghanistan National Peace and Development Framework (ANPDF) II rather than taking the technical indicators for development cooperation as guide;
- Agree proactively on the data sources for measuring progress on outcomes and monitoring reform implementation;
- Consider splitting the next development cooperation agreement into two documents, with one focusing on strategic objectives and policy dialogue, and the other providing a roadmap for technical reforms;
- Clarify the broader implications of progress on deliverables for the continuation of financial support from donors moving forward;
- Revisit plans to encourage thorough and sustained follow-through on deliverables for which there is no direct financial incentive for rigorous implementation;
- Refine the language on technical reforms to eliminate ambiguity and mitigate risks for use of loopholes;
- Publish the relevant data and documents in a timely manner to encourage transparency and accountability;
- Formalise the role of civil society within the development cooperation framework, particularly with regard to the monitoring and review modalities;
- Utilise the community development councils (CDCs) to provide community-level monitoring for development outcomes and reform initiatives with local footprints.

I. Introduction

The Agency Coordinating Body for Afghan Relief and Development (ACBAR) commissioned this study to assess the progress to date in attaining the short-term deliverables laid out in the GMAF. Through desk-based research and qualitative interviews, this report aims to contextualise the GMAF within the larger discourse regarding the governance of development cooperation and track the performance of the Government of Afghanistan and its development partners in fulfilling the responsibilities enumerated within the framework.

A. Research Design and Methodology

In practice, these objectives were addressed through two complementary sets of activities:

- **Framework Review:** The structure of the GMAF was reviewed to weigh its alignment with the principles of the Busan Partnership for Effective Development Cooperation and the Global Partnership for Effective Development Cooperation (GPEDC).
- **Shadow Assessment:** The procedural performance of the relevant parties with regard to their commitments under the GMAF was assessed.

To complete these activities, the study involved a combination of desk-based research, qualitative data collection, and qualitative and quantitative data analysis.

The rest of the report addresses the findings of the study and concludes with recommendations for key actors. Section II draws from the desk review to provide additional background on development cooperation and trends in Afghanistan. Section III is dedicated to the framework review itself, comparing the GMAF to previous mutual accountability frameworks (MAFs) in Afghanistan and the best practices that were codified at Busan and in the other high-level fora on effective development cooperation. Section IV **Error! Reference source not found.** details the findings of the shadowing efforts and endeavours to provide nuance to the discussion of indicator achievement by examining the (sub)deliverables and dynamics which have complicated their implementation. This section also includes the community perceptions on development outcomes, derived from focus group discussions (FGDs) conducted by NGO staff across the country. Section V rounds out the report with recommendations for various actors involved in the Afghan aid process, as well as suggestions for improvements to the next mutual accountability framework.

B. Limitations of the Study

While this report represents the synthesis of findings drawn from desk research, key informant interviews (KIIs) with actors whose work relates directly to the GMAF, and FGDs with local community members whose lives are affected by the effectiveness of development cooperation, it should not be taken as the final word on mutual accountability or development cooperation in Afghanistan. The sample sizes, while sufficiently large to obtain a degree of data saturation, were not exhaustive and there undoubtedly exist perspectives on these issues which were not reflected in the present report.

The relatively brief period of time allotted for the research overlapped with a series of conversations and negotiations leading up to the 2020 Afghanistan Conference and the anticipated agreement on a successor framework to the GMAF. Given that the purpose of this study is to help shape the final product of these meetings, the report benefited from a greater degree of interest and engagement with the topic, yet the proximity to the pledging conference also appears to have contributed to a degree of posturing on the part of various actors who viewed this study as a means to further bolster their own arguments in the debates between relevant actors within the Government of Afghanistan and the donor community. And, of course, substantial turnover among international staff within many of the international organisations and embassies meant tracking down the appropriate respondents and scheduling interviews during the limited window for data collection could be quite difficult.

Perhaps most significantly, this study suffered from an overestimation of availability of data. While it was intended to provide a secondary perspective on the progress reported by the Government of Afghanistan, the scope was orders of magnitude too small to allow for direct verification of all 62 sub-deliverables (for example, by visiting courts in each province and monitoring their performance on EVAW—a task which would have been even more difficult in the COVID-19 era), while the main sources outside of the Government of Afghanistan whom it was hoped would be able to provide a parallel accounting of progress were either unable or unwilling to provide that information. This is reflective of a larger structural issue within the GMAF, which is that there exists no real and direct system of monitoring outside of the Government of Afghanistan’s reporting processes.

Finally, the premise for this study is reflective of a larger issue which was identified throughout the course of the research: it placed the emphasis on the GMAF as the basis for development in Afghanistan, rather than the ANPDF and national priority programs (NPPs). The GMAF is, at its core, a technical reform document linked to a set of modalities for coordination between the Government of Afghanistan and donor community. While the citizens of Afghanistan stand to gain from the effective implementation of those reforms—and likewise stand to lose should effective cooperation break down—the GMAF emphasises outputs, not outcomes.

II. Background

A. Development Cooperation and Accountability

1. What does it mean for aid to be ‘effective’?

Despite—or some would argue, due to—the substantial sums of money distributed through the international aid system, the return on investment in terms of economic growth and human security that can reliably be attributed to development assistance is smaller than many would have hoped.¹ There are multiple reasons for this, ranging from challenges in measurement to failures in other, parallel initiatives that would be required to create the necessary enabling environment for progress (through coherent trade policies, for example). However, sometimes it has simply been the case that “lack of coordination, overly ambitious targets, unrealistic time- and budget constraints and political self-interest have too often prevented aid from being as effective as desired.”² Even when outcomes are both positive and strongly linked to a particular intervention, however, questions remain as to whether the same resources might have generated greater improvements if managed more efficiently. Given the reality of both capacity and resource constraints, donors feel pressure domestically to maximise their returns on investment. Likewise, ineffective aid may lead to cynicism in recipient countries if citizens perceive that the resources are being wasted or captured.

There is ambiguity in the objectives of development assistance that makes defining a universal measure for aid effectiveness difficult. In the Busan Partnership for Effective Development Cooperation (addressed in greater detail in the section below) the distinction is being made between concepts of aid effectiveness and effective development cooperation. Aid on its own cannot break the poverty cycle. Therefore, development cooperation includes investments in e.g. increasing government and private sector resources. While traditional economic aid has been intended to promote growth, simply contributing to initiatives that serve to increase a country’s gross national product (GNP) or some comparable indicator may fail to reduce poverty and inequality or improve governance systems in a manner that will facilitate longer-term growth and stability. The debates noted above (regarding human security, sovereignty, access to markets, and the spill-over effects of state failure and fragility) reflect some of the possible objectives for development assistance and must be taken into account when attempting to measure effectiveness.

Setting aside state-level politics for a moment, however, a reasonable objective for development assistance would be to aim to deliver aid in a manner that will lead to the greatest improvement in conditions for people living in developing countries, with special attention paid to the plight of the

¹ For a broad view of these criticisms, see Jong-Dae Park, “Assessing the Role of Foreign Aid, Donors and Recipients,” in *Re-Inventing Africa’s Development* (Cham, Switzerland: Palgrave Macmillan, 2019), 37-60, https://doi.org/10.1007/978-3-030-03946-2_2

² OECD, “The High Level Fora on Aid Effectiveness: A History,” <https://www.oecd.org/dac/effectiveness/thehighlevelforaonaideffectivenessahistory.htm>

poorest, most vulnerable, and/or marginalised. Within this framework, a natural measure of effectiveness would relate to coverage and the success or failure of efforts to ensure that no one is left behind by the development efforts. There would also be the desire to utilise resources efficiently, so waste (whether related to corruption, duplication of effort, or tangential / non-essential programmes) should ideally be eliminated, or at least reduced.

With the attention paid to fragile and conflict-affected countries, there has recently been a push for greater cooperation and coordination between actors in the humanitarian, development, and peace sectors. This so-called “triple nexus” is still in a formative stage, with details for its operationalisation still a point of debate and confusion. Most notably, there are concerns from the humanitarian community that active engagement with peacebuilding initiatives will be perceived to compromise the neutrality of humanitarian action. Thus, in practice “different interpretations suggest a range of approaches from refocussing on ‘Do No Harm’, conflict sensitivity and more substantial risk and conflict analyses to a more active engagement in peacebuilding and conflict transformation... [and] it remains unclear if triple nexus programming is indeed substantially engaging in peacebuilding and whether they are different to the previous practices of multi-mandated or rights-based organisations.”³

While the effectiveness of aid is highly context-dependent and subject to a range of complicating factors, there is an emerging consensus regarding some of the best practices for development assistance. One such practice relates to the predictability of aid: for aid recipients to be able to plan effectively and allocate resources appropriately, aid flows should be to a large degree predictable in the short and medium term. This allows the recipient government to plan and budget accordingly, allowing for more efficient use of resources. Contributing this aid “on budget,” such that the recipient country has a measure of control over the initiative is also viewed as a positive for planning, and a way to stimulate the development of state capacity. Delivering financial support through the national budget requires a relatively well-developed PFM system, with safeguards to prevent corruption. More generally, it is considered preferable for the recipient state to lead in the development planning and prioritisation process, such that the initiatives reflect the national interest rather than being imposed from outside. This will also help to ensure that the aid does not simply raise living conditions temporarily: effective development assistance should aim to help recipients consolidate progress so what gains have been made can be sustained after the reduction and ultimate elimination of support.

2. How has the debate over aid effectiveness been reflected in international agreements?

The evolution of official development assistance (ODA) and the debate on aid effectiveness have been reflected in a range of communiqués, declarations, and agreements in recent decades. The Monterrey Consensus, adopted in 2002, was an agreement to not only increase funding for development assistance, but also to work to improve the effectiveness of aid through a revised approach to

³ Sonja Hövelmann, “Triple Nexus to go: Humanitarian topics explained,” Centre for Humanitarian Action (March 2020): 4, <https://www.chaberlin.org/en/publications/triple-nexus-to-go-2/>

development cooperation that would also address trade, debt relief, and institution building.⁴ This was followed by the First High Level Forum on Aid Effectiveness organised by the Organisation for Economic Co-operation and Development (OECD) in Rome during 2003. The final declaration featured commitments focused around issues of harmonisation in donor policies and procedures.⁵

The second high-level forum took place in Paris in 2005, resulting in a declaration based upon the following five principles:

1. Ownership – Partner countries exercise effective leadership over their development policies and strategies and co-ordinate development actions.
2. Alignment – Donors base their overall support on partner countries' national development strategies, institutions, and procedures.
3. Harmonisation – Donors' actions are more harmonised, transparent, and collectively effective.
4. Managing for Results – Managing resources and improving decision-making for results.
5. Mutual Accountability – Donors and partners are accountable for development results.⁶

Each of these general principles included specific commitments on the part of the partner countries and the donors. While these commitments were notable, the Paris Declaration was criticised as being overly technocratic and failing to address inequality in development (particularly related to gender).⁷

The next high-level forum, in Accra (2008), aimed to address some of the needs for reform that had been discovered within the Paris framework, particularly related to transparency and disclosure of information. It was the Fourth High Level Forum on Aid Effectiveness in Busan, however, that broke substantially new ground by bringing together a much wider collection of actors, allowing for new conversations regarding emerging donors (including China, India, etc.), so-called “South-South” cooperation, and the role of civil society in development cooperation. While the resulting agreement was more inclusive than the Paris agreement had been, it required some sacrifice to the principles of alignment and harmonisation in order to reach a consensus for the final agreement.

The table below includes the Busan principles, along with an explanation of the GPEDC framework that are intended to track performance on development cooperation.

⁴ Maryam Almasifard, “Evolving Debates on the Effectiveness of Official Development Assistance,” *Southern Voice*, Occasional Paper no. 51 (April 2019): 17, https://southernvoice.org/wp-content/uploads/2019/08/190814-Occasional-Paper-Series-No.51_final.pdf

⁵ OECD, “HLF1: The First High Level Forum on Aid Effectiveness, Rome,” <https://www.oecd.org/dac/effectiveness/hlf-1thehighlevelforumonaideffectivenessrome.htm>

⁶ OECD, “Paris Declaration and Accra Agenda for Action,” <https://www.oecd.org/dac/effectiveness/parisdeclarationandaccraagendaforaction.htm>

⁷ Almasifard, “Evolving Debates,” 19.

Table 1: Busan Principles and GPEDC Indicators

Principle ⁸	Description	Indicators
Ownership of development priorities by developing countries	Development partnerships are led by developing countries, implementing approaches that are tailored to country-specific situations and needs	Development co-operation is predictable (5a & 5b) – measures reliability of funding and accuracy of forecasting
		Quality of countries' public financial management systems (9a) – measured using dimensions of the Public Expenditure and Financial Accountability index
		Development partners use country systems (9b) – measures proportion of funding disbursed using the country's PFM and procurement systems
		Aid is untied (10) – measures percentage of bilateral assistance provided by OECD-DAC members that is fully untied
Focus on results	Investments and efforts must have a lasting impact on eradicating poverty and reducing inequality, on sustainable development, and on enhancing developing countries' capacities, aligned with the priorities and policies set out by developing countries themselves	Countries strengthen their national results frameworks (1b) – measures whether countries set national results frameworks that determine goals and priorities for their own development and put in place mechanisms to monitor and achieve results
		Development partners use country-led results frameworks (1a, SDG 17.15) – measures alignment of development partners' programmes with country-defined priorities and results, as well as reliance on country's own statistics and M&E systems
Inclusive development partnerships	Openness, trust, and mutual respect and learning lie at the core of effective partnerships in support of development goals, recognising the different and complementary roles of all actors	Civil society organisations operate within and environment that maximises their engagement in and contribution to development (2) – measures extent to which governments and development partners contribute to an enabling environment for CSOs; and the extent to which CSOs are implementing the development effectiveness principles in their own operations
		Quality of public-private dialogue (3) – measures quality of public-private dialogue through a consensus-oriented multi-stakeholder process, with a focus on identifying

⁸ The principles and their explanations are derived from the Busan Partnership Agreement, available on the OECD website <https://www.oecd.org/dac/effectiveness/49650173.pdf>. The framework indicators themselves come from the GPEDC website <http://effectivecooperation.org/wp-content/uploads/2015/05/GPEDC-Monitoring-Framework-10-Indicators.pdf>.

Principle ⁸	Description	Indicators
		whether the basic conditions for dialogue are in place
Transparency and accountability	Mutual accountability and accountability to the intended beneficiaries of our co-operation, as well as to our respective citizens, organisations, constituents, and shareholders, is critical to delivering results. Transparent practices form the basis for enhanced accountability	Transparent information on development co-operation is publicly available (4) – assesses extent to which development partners are making information publicly accessible, in line with the Busan transparency requirements
		Development co-operation is included in budgets subject to parliamentary oversight (6) – measures the share of development co-operation funding for the public sector recorded in annual budgets approved by national legislatures of partner countries
		Mutual accountability among development actors is strengthened through inclusive reviews (7) – examines whether there is/are: (i) a policy framework defining the country’s priorities; (ii) targets for the country and its development partners; (iii) regular joint assessments against these targets; (iv) involvement of local governments and non-state stakeholders in joint assessments; and (v) public availability of the results
		Countries have transparent systems to track public allocations for gender equality and women’s empowerment (8, SDG 5c) – measures whether countries have systems in place to track this information and make it public

It is worth noting that gender features much more prominently in the Busan framework than the one agreed upon in Paris. Additionally, the principles and indicators were designed to contribute to the 2030 Agenda for Sustainable Development and their Sustainable Development Goals (SDGs).⁹

3. How are these principles monitored?

The GPEDC was established at Busan with the intention of bringing together all development actors, including civil society and the private sector, to facilitate greater development effectiveness. This platform is led jointly by the OECD’s Development Assistance Committee (DAC) and the United Nations Development Programme (UNDP). The GPEDC tracks progress in the implementation of the international commitments for more effective development cooperation by monitoring the composite

⁹ United Nations, “Transforming Our World: The 2030 Agenda for Sustainable Development,” 25 September 2015, <https://sustainabledevelopment.un.org/post2015/transformingourworld>

indicators in the table above. While the commitments laid out in the Paris Declaration were largely global in nature and could be executed through the OECD's DAC, the conference in Busan shifted the focus to more country-oriented monitoring.¹⁰ However, the GPEDC is a voluntary mechanism, and its findings and recommendations are left to the relevant actors to address or not at their discretion. Regardless, the GPEDC country monitoring mechanism provides a useful contribution to more general assessments of aid effectiveness and mutual accountability.

While the concept of mutual accountability is found throughout the international declarations and agreements,¹¹ in practice its ability to help traditional aid relationships transition from asymmetrical donor-recipient exchanges to more balanced partnerships, however, has been called into question by various observers.¹² Donors retain the ability to withhold aid should the recipient country fail to meet its obligations, while the sanctions for a donor that fails to meet its commitments appear to be much more constrained.

B. Development in Afghanistan

1. Country context

Afghanistan is one of the poorest countries in the world and heavily dependent on international assistance, as aid comprises approximately 40 percent of Afghanistan's gross domestic product (GDP).¹³ Aid itself has frequently proven to be detrimental, as unconditional aid contributed to the emergence of a rentier state, while politically-tied aid contributed to state collapse in the 1980s. During the Taliban period, Afghanistan became a "rogue state" to be contained and isolated by the international community. International assistance to Afghanistan shifted dramatically in the aftermath of 9/11, as the international community transitioned from a global containment position to a much more engaged posture, identifying Afghanistan as one of the "principal battlegrounds of the global war

¹⁰ Almasifard, "Evolving Debates," p. 21.

¹¹ This can be seen both in general declarations of international intent and best practice (such as the Paris Declaration or the Busan Partnership), and country-specific agreements and frameworks (as can be seen in Afghanistan, Mozambique, Rwanda, and Zambia). For more on the African examples, see Liesbet Steer and Cecilie Wathne, "Mutual Accountability at Country Level: Emerging Good Practice," Background Note, Overseas Development Institute (April 2009): 3-4, https://reliefweb.int/sites/reliefweb.int/files/resources/43026B96326C4945492575CA001DD72B-Full_Report.pdf

¹² See, for example, Hannes Hechler & Arne Tostensen, "Is Mutual Accountability Feasible: A Conceptual Discussion with Policy Implications," U4 Issue, no. 11 (December 2012), <https://www.cmi.no/publications/4676-is-mutual-accountability-feasible> and Paolo de Renzio, "Promoting Mutual Accountability in Aid Relationships," ODI Synthesis Note (January 2006), <https://www.odi.org/sites/odi.org.uk/files/odi-assets/events-documents/3586.pdf>. Both highlight the power imbalance that is inherent in mutual accountability and the distortions that are exerted by accountability to domestic constituencies—particularly for donors.

¹³ World Bank, *Afghanistan Development Update, August 2018* (Washington, DC: World Bank, 2018), p. 15, <https://openknowledge.worldbank.org/handle/10986/30293>

on terror.”¹⁴ The post-9/11 period ushered in a new phase of statebuilding for Afghanistan that focused on establishing peace and democracy, promoting women’s rights, and eradicating poverty. The influx of unprecedented levels of aid were intimately tied to the new statebuilding project, as well as meeting individual donor agendas. International aid to Afghanistan peaked in 2010, tracking closely with the scope of military operations in the country. The subsequent decline in aid reflected wider geopolitical interests, including the United States’ (US) desire to discontinue its military presence in the country.

Violence and insecurity continue to pose substantial risks to Afghans throughout the country; conflict also contributes to a greater reliance on harmful coping mechanisms such as forced child labour and under-aged and forced marriages. The poorest, most vulnerable, and/or marginalised segments of society have tended to suffer the most, and those living in rural areas often lack the means to cope. Both conflict- and natural disaster-induced displacement enhanced the welfare challenges for all displaced and host communities across the countries as some 14 million people need humanitarian and protection assistance in 2020, up from 6.3 million in 2019.¹⁵ Across Afghanistan, 25 provinces are above the emergency threshold for acute malnutrition and millions of people are struggling to recover after the drought in 2018 and 2019. Violent conflict, rising levels of poverty, and mass levels of displacement have especially undermined social protection mechanisms protecting the most vulnerable people, including women, children, displaced persons, and people with disabilities. While there are different ways to measure the intensity of the conflict, it should be noted that 2019 was the sixth year in a row that the number of civilian casualties exceeded 10,000.¹⁶ Both the human and economic costs of war have undermined the country's development prospects and what gains have been made since 2001 remain fragile.

2. Trends in women’s rights

Since 2001, women’s rights have been at the heart of the international community's agenda in Afghanistan. At the policy level, the Government of Afghanistan has made formal commitments to gender equality through ratifying the convention on the elimination of all forms of discrimination against women (CEDAW)¹⁷ in 2003, the approval of the women’s economic empowerment national priority program (WEE-NPP) and inclusion of the role of women in the 2017-2021 ANPDF.¹⁸ The

¹⁴ Jonathan Goodhand and Mark Sedra, *Bargains for Peace? Aid, Conditionalities and Reconstruction in Afghanistan* (The Hague: Netherlands Institute of International Relations, 2006), https://www.clingendael.org/sites/default/files/pdfs/20060800_cru_goodhand_sedra.pdf

¹⁵ UNOCHA, Afghanistan Country Page, <https://www.unocha.org/afghanistan>

¹⁶ UNAMA, *Afghanistan Annual Report: Protection of Civilians in Armed Conflict 2019* (Kabul: United Nations Assistance Mission in Afghanistan, 2020), https://unama.unmissions.org/sites/default/files/afghanistan_protection_of_civilians_annual_report_2019_-_22_february.pdf

¹⁷ United Nations General Assembly, “Convention on the Elimination of All Forms of Discrimination Against Women,” 18 December 1979, <https://www.ohchr.org/EN/ProfessionalInterest/Pages/CEDAW.aspx>

¹⁸ Islamic Republic of Afghanistan, “Afghanistan National Peace and Development Framework: 2017 to 2021,” <https://www.afghanembassy.us/contents/2017/12/documents/ANPDFEnglishWebsite.pdf>

elimination of violence against women (EVAW) Law¹⁹ was adopted by Presidential Decree in 2009. The first national action plan (NAP) on the UN security council resolution (UNSCR) 1325, which is part of the global women, peace, and security (WPS) agenda was launched in 2015.

Although the situation of women in Afghanistan has improved since 2001 in sectors like education, health care, and participation in public life, the results and progress are still behind according to the objectives laid out in the sustainable development goals (SDGs). The majority of programmes addressing gender inequality and women's rights have been funded off-budget by donors and their implementing partners.²⁰

3. Aid management

Development assistance in Afghanistan takes the form of both on-budget and off-budget support. On-budget aid is donor support provided directly to the Government of Afghanistan and integrated into the national budget. In the case of Afghanistan, this aid is typically channelled through one of two mechanisms: 1) trust funds such as the Afghanistan reconstruction trust fund (ARTF), Afghanistan infrastructure trust fund (AITF), and law and order trust fund for Afghanistan (LOTFA), and 2) direct support based on bilateral agreements between the Government of Afghanistan and specific donor states. When appropriate PFM systems are in place, on-budget assistance is viewed favourably in the aid effectiveness discourse as it facilitates the ownership of the recipient country and allows it to direct the use of funds to efficiently contribute to identified national priorities while further building state institutions capacity.

The ARTF was established in 2002 and is the world's largest multi-donor trust fund. The ARTF is a mechanism that supports on-budget development assistance in alignment with OECD DAC obligations to developing country partners as articulated in the Paris Declaration, Accra Agenda for Action, the Busan Partnership and the New Deal for Engagement in Fragile States. In the face of increased conflict and insecurity, the ARTF is the largest single source of on-budget financing for Afghanistan's development, having mobilised nearly USD 10.5 billion by 2017 from 34 donors.²¹ The ARTF has been a key instrument of donor support and has played a crucial role in providing predictability, transparency, and accountability to aid in Afghanistan. Nevertheless, the ARTF is also subject to criticism regarding the

¹⁹ Islamic Republic of Afghanistan Ministry of Justice, "Law on Elimination of Violence Against Women," August 2009, <https://www.refworld.org/pdfid/5486d1a34.pdf>

²⁰ Nicole Birtsch and Ahmad Sulieman Hedayat, "Gender Responsive Budgeting in Afghanistan: A Work in Progress," Afghanistan Research and Evaluation Unit (September 2016), <https://reliefweb.int/sites/reliefweb.int/files/resources/GRB%20Issues%20paper%20English%20for%20ebook.pdf>

²¹ Scanteam Analysts and Advisers, "Taking Charge: Government Ownership in Complex Contexts," External Review, Afghanistan Reconstruction Trust Fund, 2017, 8, http://www.artf.af/images/uploads/ARTF_External_Review_Report_2017.pdf

rigour of its safeguards against the mistreatment of funds.²² Funding outside the ARTF, such as the State and Resilience Building Contract (SRBC) of the European Union (EU) for EUR 200 million, has also increased on-budget finance directly to the Government of Afghanistan.

In contrast, off-budget aid is assistance spent by a donor partner which is not channelled through the Afghan national budget. It covers a range of activities, including support to NGOs and the commission of many large-scale private sector development contracts. For donors, continued off-budget assistance is viewed as allowing greater flexibility and control, including over the conditions which must be met in the completion of donor-funded projects. While the development assistance database (DAD) is intended to help keep the Government of Afghanistan informed about off-budget development initiatives and facilitate coordination of efforts, the DAD has not been kept up to date and off-budget support remains difficult to trace due to the multitude of different mechanisms through which it is channelled and the frequency with which those mechanisms have limited degrees of public reporting.

C. Current Landscape for Reform and Development

1. COVID-19

The novel coronavirus disease of 2019 (widely referred to as COVID-19) has had devastating effects both globally and in Afghanistan, putting the lives and livelihoods of countless individuals and families at risk. This has had at least three noteworthy effects on development efforts in Afghanistan. First, the global impacts of the pandemic have placed significant strain on the economies of many of the traditional donor states and constrained the capacity of those states to sustain their aid budgets abroad. Second, the devastating impact of the pandemic throughout the developing world has led to increased competition for humanitarian and development assistance. Finally, acting as a counterweight to the other two trends, donor countries who have linked the delivery of aid to the achievement of certain deliverables (e.g. through incentive programmes) have reported relaxing some or all of those requirements for 2020 in recognition that the achievement of those objectives might be out of reach and that the developing countries are still in desperate need of the financial support that those programmes were intended to provide.

2. Peace negotiations

The establishment of a framework agreement between the US and the Taliban in February of 2020, establishing a tentative timeline for the withdrawal of American troops from the country, has changed the development landscape in Afghanistan in multiple, often contradictory ways. The continued negotiations (including the commencement of intra-Afghan talks) have naturally absorbed a fair degree of political attention, diverting resources from the reform agenda. The uncertainty linked to the peace

²² SIGAR, “Afghanistan Reconstruction Trust Fund: The World Bank Needs to Improve How it Monitors Implementation, Shares Information, and Determines the Impact of Donor Contributions,” SIGAR 18-42 Audit Report, April 2018, <https://www.sigar.mil/pdf/audits/SIGAR-18-42-AR.pdf>

process has led some actors to refrain from making medium- and long-term programmatic plans. Additionally, the prospect that the Taliban may come back to power (either through a power sharing agreement or outright victory following the withdrawal of international forces) has attracted additional international attention to a series of issues related to gender equality and women's rights in Afghanistan.

3. Expectations and relations among actors

The year 2024 marks the end of the so-called "Transformation Decade" for international support to Afghanistan. While there is an acknowledgement that Afghanistan is unlikely to be totally self-sufficient by the end of this decade, there is still a degree of pressure to see meaningful results by that time. When combined with the expectations related to peace negotiations (as noted above), this has contributed to a degree of tension between the Government of Afghanistan and members of the donor community. This is exacerbated by disagreements over the substance of efforts to mitigate corruption and events such as the deeply contested 2019 presidential election. Shrinking space for civil society is also a concern for the international community, an issue which risks being exacerbated by the Government of Afghanistan's desire for more off-budget alignment. With the next pledging conference scheduled for November 2020, points of disagreement have been highlighted more prominently than during periods of less political attention.

III. GMAF and Effective Development Cooperation

This section of the report elaborates on the alignment between current practice in international development cooperation as enshrined in the Busan Partnership principles and accompanying indicators, and the GMAF. The centrality of mutual accountability—in line with the fourth Busan principle—will naturally be amplified, since the GMAF and its predecessor agreements are the practical realisation and formalisation of the mutual reform commitments between the donor community and the Government of Afghanistan since 2012. This chapter concludes with an assessment of opportunities for the GMAF's successor agreement, with attention paid to priority outcomes, including self-reliance, development, and good governance.

A. Origin of the GMAF

As international engagement with Afghanistan scaled up in the post-2001 era, various efforts were made to structure and coordinate development cooperation, starting with the Afghanistan Compact of 2006 as the first framework for cooperation. This agreement was intended to serve as an overall policy document and included a security pillar, in addition to more traditional governance and development objectives. Subsequent frameworks, however, would forego mention of security issues, and eventually removed treatment of other sensitive topics (including counter-narcotics and anti-money laundering/terrorist financing) to focus primarily on centralised statebuilding priorities.

The GMAF is the most recent iteration of applied mutual accountability in Afghanistan. It builds on the previous MAFs designed to promote the effectiveness of aid in Afghanistan such as the 2012 Tokyo Mutual Accountability Framework²³ (TMAF) and 2015 Self-Reliance through Mutual Accountability Framework (SMAF, which was updated with new short-term deliverables in 2016). Additionally, the GMAF is intended to align with the overall national development strategy laid out in the ANPDF²⁴ and the associated National Priority Programs (NPPs),²⁵ which were in the midst of finalisation at the time of the agreement.

In its core principles and practical modalities, the GMAF maintains substantial continuity with the previous frameworks. The principles of mutual accountability which guide the relationship between the international community and the Government of Afghanistan have remained virtually unchanged, and the monitoring mechanisms—based around the annual joint coordination monitoring board (JCMB)

²³ Tokyo Mutual Accountability Framework, (2012):

<https://www.undp.org/content/dam/afghanistan/docs/LegalFramework/TOKYO-MUTUAL-ACCOUNTABILITY-FRAMEWORK-TMAF.pdf>

²⁴ Afghanistan National Peace and Development Framework (2017):

<http://policymof.gov.af/home/afghanistan-national-peace-and-development-framework-anpdf/>

²⁵ National Priority Programs:

<http://policymof.gov.af/home/wp-content/uploads/2018/07/JCMB-National-Priority-Programs-1.pdf>

meetings and the alternating, biennial senior officials meetings (SOMs) and Ministerial Conferences—have continued with similar consistency.

The practical application of the guiding principles, however, has changed over time. The original TMAF guidelines focused more attention on laying the groundwork for a broad-based relationship of mutual accountability between the Government of Afghanistan and the donor community, with fewer highly specific and detailed deliverables. The SMAF built from that and aimed to consolidate the TMAF with the Government of Afghanistan’s larger reform agenda (as enunciated in the policy paper “Realizing Self-Reliance: Commitments to Reforms and Renewed Partnerships”) and consequently contained a larger number of relatively targeted and time-bound measures to be implemented.²⁶ In the GMAF, the balance between the dual priorities of organising overall development cooperation on a policy level and functioning as a technical roadmap for reform and eventual self-reliance shifted strongly toward the latter. Compared to the TMAF and SMAF, the GMAF is driven more by technical reforms and focuses even more heavily on statebuilding linked to the Government of Afghanistan’s PFM mechanisms.

B. Alignment with Effective Development Cooperation Principles

The principles for effective development cooperation laid out in Paris, Accra, and Busan appeared to have strongly influenced the shape of the TMAF when it was created in 2012 (shortly after the 2011 Fourth High Level Forum on Aid Effectiveness in Busan). Throughout the intervening eight years and two subsequent iterations of the MAF, however, certain principles seem to have been highlighted more prominently, particularly those related to Country Ownership. It should be noted, of course, that a MAF is not necessarily intended to serve as a comprehensive framework through which to implement the principles of Paris, Accra, and Busan. However, there are meaningful lessons to be learned from an examination of the GMAF for each of the four principles laid out at Busan, which was the last and most broadly inclusive of the three fora.

1. Focus on results

Best practice for international assistance acknowledges the importance of setting goals for development and governance and measuring whether or not those goals were attained. At a basic level, the GMAF’s inclusion of a set of concrete indicators in 24 short-term deliverable categories and continuation of modalities for tracking and discussing these results, including annual development cooperation dialogues (DCDs), JCMB meetings, and alternating ministerial and senior officials meetings, as well as heads of agencies meetings, would appear to be an important step toward effectively focusing on the results.

However, the core of this principle actually relates to the creation and utilisation of a national results framework, which is intended to guide development efforts in both programmatic and financial matters.

²⁶ Self-Reliance through Mutual Accountability Framework, (2015):
<https://www.afghanembassy.us/contents/2017/12/documents/SMAF-2015.pdf>

In theory this should be derived from a strategic document, such as the ANPDF, which might draw, in turn, on the standards laid out in the SDGs or the objectives of various NPPs (although the latter could also be derived from the national results framework). In practice, however, no such national results framework exists in Afghanistan. Instead, the GMAF, with its concrete indicators, has served as a proxy for this key development instrument. Although it was intended to align with the ANPDF and NPPs, the GMAF's largely technical and output-oriented emphasis on governance, makes it ill-suited to replace a true national results framework for development.

2. Country ownership

The ownership of development priorities by developing countries is the next core principle that was agreed upon at Busan. In the context of the GMAF, the most important aspects of this category relate to the predictability of aid and the extent to which donors work through the Government of Afghanistan's PFM system. This includes expectations for follow-through on pledging versus commitment versus disbursement of aid, as well as standards for behaviour on alignment and communication regarding off-budget aid.

With regard to the predictability of aid, the GMAF includes measures designed to promote this end. Short-term deliverable categories 16, 17, 18, and 19 are particularly relevant, since they include measures on the part of the donor community intended to improve implementation and coordination with the Government of Afghanistan for both on-budget and off-budget support. Efforts to use the DAD to facilitate the sharing of information regarding the delivery of support have faced difficulties, however, both linked to technological obstacles and apparent reservations about utilizing the system. Other factors which affect the predictability of aid fall outside of the GMAF and relate more to the patterns of behaviour linked to international conferences and pledging. While the prospect for true multi-year planning on the part of the Government of Afghanistan faces numerous endogenous obstacles, it is also contingent on the degree to which the Government of Afghanistan knows how much assistance it can expect from donors. However, factors ranging from homeland domestic politics in donor countries and competing demands for resources in the international arena to concerns regarding corruption, insecurity, or capacity constraints within Afghan state institutions have been noted to constrain the predictability of aid.

The role of the Government of Afghanistan's PFM system in the delivery of aid is another point of importance related to country ownership. This system is utilised for on-budget assistance, wherein the financial support is actually included in the Government of Afghanistan's national budget and utilises its procurement and contracting systems. Consequently, the perceived reliability of the PFM system is directly related to the level of comfort that donors have providing such on-budget support. Measures designed to strengthen the Government of Afghanistan's PFM system feature prominently within the GMAF, with short-term deliverable categories 6, 7, 11, 12, 13, 15, 16, 17, 20, 21, and 22 all addressing the topic directly, and other anti-corruption measures (particularly those addressed in short-term deliverable 2) also being intended to encourage donor confidence in the system's safeguards. Throughout interviews it was made clear that the ARTF (and, consequently, the World Bank) has come

to fill a critical role in coordinating the delivery of on-budget support. The ARTF is perceived by many donors as the best mechanism through which to provide this support, given that it has additional protections designed to mitigate fiduciary risk. The centrality of the ARTF also appeared to be enhanced due to the fact that it has the capacity to conduct monitoring the Government of Afghanistan's performance in a way that many bilateral donors would be unable to do, given both financial and security-related constraints. The ARTF has also emphasized the use of the Government of Afghanistan's procurement system, in line with the GPEDC standard.

The final topic related to country ownership in the GPEDC monitoring framework has to do with tied aid. The OECD defines tied aid as "official grants or loans that limit procurement to companies in the donor country or in a small group of countries."²⁷ While a few countries still tie their financial support to requirements that the Government of Afghanistan must procure goods or services from the donor country itself (typically due to donor country national legislation that requires such clauses for all development assistance), these constraints were generally acknowledged to be minimal in the current context in Afghanistan. It should be noted that the phrase "tied aid" was used by some respondents to discuss non-discretionary funding and off-budget work, even though those categories do not fall within the generally accepted definition of tied aid within the development effectiveness discourse. While outside the scope of this topic, further efforts can certainly be made to ensure that the use of non-discretionary funding or the linkage of support to certain political objectives is in line with proper development cooperation protocols.

3. Inclusive partnerships

Within the Busan logic, the principle of inclusive partnerships focuses primarily on the extent to which civil society and private entities are able to contribute to a given country's development trajectory through the use of their own unique capabilities, as well as the extent to which those actors have taken to heart the other principles of effective development cooperation. Civil society has received a limited role to fulfil within the MAF and its associated modalities, and even though there was a Memorandum of Understanding (MoU) between the civil society and the Government of Afghanistan in 2016, it did not result in better engagement of the civil society on a policy level while according to the respondents the role was more symbolic than allowing critical thoughts and positions.

The final outcomes associated with deliverable 24 will be of particular interest to many civil society actors. While the draft NGO Law has not yet been approved, there is significant concern both among civil society representatives and the donor community that the proposed law would drastically curtail the ability of NGOs to carry out their mandate and contribute to Afghanistan's development. This would be counter to the Busan objective of establishing an enabling environment for civil society.

²⁷ OECD, "Untied Aid," <https://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/untied-aid.htm>

4. Transparency and mutual accountability

Unlike the other effective development cooperation principles, the issues of transparency and accountability fall squarely within the purview of the GMAF. That being said, the specific GPEDC standard of providing transparent information on development cooperation has been met only partially. The fact that the GMAF's quarterly progress reports are not officially published represents this trend quite clearly. Delays and limitations in the reporting of off-budget development assistance also reflects tendencies which do not facilitate full transparency. While some of these shortcomings in transparency can be interpreted in light of competing interests between the Government of Afghanistan and the donor community, others are attributable to capacity constraints in the responsible reporting institutions and technological breakdowns which, for example made it challenging to update the DAD. The failure to overcome these seemingly benign reporting challenges is indicative of the relative importance attributed to transparency, but do not automatically represent deliberate efforts to undermine transparency. Nevertheless, data availability on development cooperation represents a significant shortcoming as it relates to transparency which should be remedied moving forward.

On the question of oversight, the GMAF puts substantially greater emphasis on the roles of the Ministry of Finance (MoF) and Administrative Office of the President (AOP) than it does on the role of the Afghan Parliament. Other development processes (including the approval of the national budget) may involve parliament more meaningfully, but mechanisms associated directly with the GMAF make very little allowance for parliamentary oversight. Donor homeland institutions are not actively discussed throughout the document, but may also contribute to transparency and oversight. However, in interviews it became apparent that perhaps the most significant actor in terms of oversight related to the GMAF is the ARTF. As mentioned elsewhere, the ARTF provides one of the few possibilities for monitoring implementation of the GMAF's agreed reforms and verification of the data that is provided by the Government of Afghanistan regarding the realisation of specific short-term deliverables.

It would be natural to presume that the question of mutual accountability should be the single most relevant sub-component of the Busan principles for a MAF. However, the treatment of the concept in the GMAF compared to the GPEDC standard for mutual accountability and inclusive reviews suggests a divergence in what is actually understood by mutual accountability. The core of the GMAF is a series of technical reforms, the bulk of which relate to PFM reform and other governance measures. In effect, the document can be interpreted as setting the base conditions which will enable the international community to feel confident in continuing to provide financial support for the Government of Afghanistan. For its own part, the Government of Afghanistan takes this a step further, emphasising the direct causal link between their achievement of a given percent of the required MAF reforms and the expectation that donors will provide a corresponding level of aid through the national budget during the next pledging cycle.

Some donors feel that the Government of Afghanistan is abusing the concept of *mutual* accountability. While there does generally appear to be an appetite among respondents from donor countries for efforts to promote good practices related to aid effectiveness in Afghanistan, the perception that the

Government of Afghanistan was trying to emphasise equal levels of obligation or culpability for various actors was rejected by some as a misinterpretation of proper meaning of mutual accountability. A related source of frustration had to do with the framing of deliverables with joint responsibilities by the Government of Afghanistan and donors as “development partners deliverables” in order to avoid consequences (reflected in reported completion percentages). More generally, there seems to be the perception that the Government of Afghanistan has been cherry-picking concepts from Busan that they like (e.g. on-budget support) without totally buying into the larger development cooperation logic.

To return to the GPEDC indicator, we find that while there is a policy framework defining Afghanistan’s priorities (ostensibly the ANPDF and NPPs), the specific targets that are measured in regular joint assessments are actually derived from the GMAF rather than the existing policy framework. Sub-national government entities and non-state stakeholders have little to no involvement in this GMAF process, and the details of the reform results are not made publicly available.

Finally, according to the GPEDC monitoring framework, the last main topic related to transparency and accountability has to do with the establishment of transparent systems to track the disbursement of funds focused on gender equality and women’s empowerment. Sub-deliverable 3.2 is specifically related to this objective, and the Government of Afghanistan reports that this sub-deliverable was completed in mid-2020. However, there has not yet been data available to facilitate programmatic or financial tracking of programs which address women’s interests.

C. Planning for the Future

Respondents expressed a range of perspectives and assessments of the practical function and utility of the GMAF. When looking to the future, donors generally seemed to agree that a new MAF should go beyond simply updating the GMAF’s deliverables, but a common vision for the new agreement did not appear to be widely shared. In fact, respondents even retained conflicting expectations for the document, at times expressing their hope that the GMAF’s successor would facilitate more strategic conversations about the trajectory of development while arguing that the technical short-term deliverables should remain the core of the document.

These diverging views likely come from a lack of clarity regarding the true purpose of the GMAF. Respondents were divided over whether to prioritise the policy dialogue component of the MAF, its possible role in shaping development objectives, or the technical reforms laid out in the document. Perhaps most fundamentally, the Theory of Change associated with the MAFs have not been clear since their inception. Technical reforms are enumerated within the GMAF, but the explanation for how these specific reforms are necessary and sufficient for attaining the objectives of self-reliance and good governance—let alone how they contribute to desired development outcomes such as the reduction of poverty and inequality—is lacking. These reforms are likely valuable, provided they are implemented appropriately, but the failure to enunciate the mechanism through which they will lead to desired outcomes means that actors do not have a shared understanding of the true significance of the chosen reforms. As a consequence, many of the reforms are carried out less because they are viewed as inherently valuable, than because the successful completion of 90 percent of reforms is viewed by the

Government of Afghanistan as a requirement for sustaining the current levels of development assistance for the coming pledging cycle.

Even if an appropriate and rigorous Theory of Change is to be developed, key decisions would be necessary to reconcile some of the contradictory tendencies within the document itself. Prominent among these is the question of whether the GMAF should be a strategic document, a technical document, or both. The arguments in favour of emphasising the strategic potential of the agreement are plentiful, not least of all because the genuine value of having coordination mechanisms where heads of cooperation or even foreign ministers gather to gauge whether or not sufficient progress has been made against technical deliverables is limited. Not only are donor representatives in these positions likely to be under-informed about the day-to-day developments in the reform initiatives, but most of the donor states actually lack the independent monitoring capability necessary to provide a meaningful counterweight to the reporting of the Government of Afghanistan on technical deliverables. Instead, the next MAF could utilise the established modalities to discuss the development trajectory in Afghanistan and the efforts needed to attain prioritised development outcomes.

As the process currently works, it is perceived that the short-term deliverables constrain the policy dialogue and drive conversations to the technical level. This is not simply due to the fact that there are specific deliverables, but also due to the fact that those deliverables are based around technical outputs, rather than farther reaching outcomes. In this case, the emphasis on SMART design may be limiting more innovative approaches in certain areas. Regardless, it was agreed by respondents from various donor countries that the formulation of the output-focused deliverables had paid insufficient attention to implementation, taking the development of a law, strategy, or plan as sufficient rather than requiring those documents to be operationalised or enforced, or even setting standards for the substance of the law, strategy, or plan that satisfy key normative priorities (such as protecting civil and political rights). This failure to go the last, implied step is both a sign of the shortcomings in the formulation of the GMAF short-term deliverables and a reflection of the diverging views held by the Government of Afghanistan and the donor community regarding the contractual nature of the GMAF.

Another issue with the role that the GMAF currently plays is that, in the absence of a real national results framework, it has begun to be treated by many actors as a de facto national results framework. This tendency is likely reinforced by the concreteness of many of the GMAF's short-term deliverables, as well as the fact that it has a built-in coordination and dialogue mechanism that sustains a degree of political attention in a way that the ANPDF—which should be the cornerstone of development strategy in Afghanistan—does not. Thus, some respondents expressed their hope that the next iteration of the ANPDF will be accompanied by a proper national results framework (drawn, in part, from the objectives of the various NPPs and the Afghanistan Sustainable Development Goals (A-SDGs), which would ideally allow this ANPDF II to regain its position of centrality within the development cooperation system in Afghanistan.

IV. Tracking Progress on the GMAF

A. Contextual Considerations

The current mutual accountability framework agreement was signed at the Geneva Conference on Afghanistan (GCA) in November 2018 with 24 short-term deliverable categories featuring a total of 62 sub-deliverables. During that year negotiations between the US and the Taliban had begun to accelerate, while the conflict itself continued to intensify—reaching record high levels of civilian casualties—undermining development gains made in sectors such as health care and education. At the GCA, President Ghani presented an alternative road map for peace talks in which the Government of Afghanistan would play a more central role. In addition, the GCA came one month after the Afghan parliamentary elections and just months ahead of the presidential election which was then planned for spring 2019 (it would later be postponed until September).

At the time of this study, the Government of Afghanistan and the donor community are determining anew their collective positions and priorities for development cooperation. The conditions remain challenging: on the one hand, evidence suggests that development gains that had been made throughout the country are being reversed; on the other, the anticipated withdrawal of US troops looms large. The Government of Afghanistan has a vested interest in sustaining relatively high levels of financial support—the cessation of which would be viewed as an existential threat—and has emphasised a causal relationship between the delivery of mutually agreed commitments by the Government of Afghanistan under the GMAF and the continuation of international (financial) support. In practice, this implies that the progress made in line with the GMAF is expected to be rewarded by donors at the next pledging conference for Afghanistan (scheduled for November of this year).

B. Deconstructing the GMAF Progress

Each iteration of the MAF to date (beginning with the TMAF) has begun by stating the principles of mutual accountability, monitoring and review modalities, areas, goals, and indicators. More recently, the SMART SMAF (agreed in Brussels in 2016) and GMAF have included short-term deliverables which were to have a “SMART” approach to navigate the progress on the reform agenda. To track progress on toward these objectives, the Government of Afghanistan began to produce reports with the status of each short-term deliverable (including calculated percentages for completion), detailing challenges, identifying recommendations, and planning future steps, in line with the larger effort to align the implementation of the GMAF with a so-called SMART approach. The discussions regarding the implementation of the deliverables were put on the agendas of the heads of agencies, and of the coordination modalities that were formalised in the MAFs such as the JCMB and the SOM. The tendency of the joint monitoring and review modalities is to experience urgency when working towards an international conference where public attention can be generated for the investments and successes made. Preparation for these modalities is time consuming and was reported by respondents both within the Government of Afghanistan and the donor community as putting a heavy burden on MoF’s

operational capacity which has a central role in coordinating, monitoring, and reporting on the implementation of the GMAF, also most of the deliverables are designated to this ministry.

In the second quarterly progress report on the GMAF (July 2020), which was provided for review during this study, the Government of Afghanistan stated that it had delivered on 85 percent of its short-term deliverables and that the donor community had delivered on 60 percent of theirs (which is predominantly in GMAF area 6 - development partnerships and aid effectiveness). The MoF also stated it publicly that almost 90 percent of the commitments made to the international community had been fulfilled.²⁸ In this report the Government of Afghanistan says, it wants to have a deeper look at the progress dynamics, or lack thereof, and distils lessons learned and recommendations for the next mutual accountability framework agreement.

The Government of Afghanistan broke the short-term deliverables down whereby itself has 16 direct responsibilities and 6 joint responsibilities that are shared with the donor community. Calculations of progress were based on average (arithmetic mean) and “outliers”—that is, short-term deliverables whose formulations were considered to be too “vague”, or affected by unanticipated external factors such as change in political leadership—were excluded. This calculation through a mean method is questioned while the measurement for progress has resulted in diverging conclusions of the engaged parties to the output of a specific deliverable. According to the Government of Afghanistan, 27 sub-deliverables have been achieved, 25 were considered to be on track, and 11 were incomplete, with 9 of the (sub)deliverables which are labelled as outliers.

C. Reviewing the GMAF Progress

The initial aim of this research was to develop a shadow report on progress regarding the GMAF to supplement the official reporting produced by the Government of Afghanistan which was presented to the donor community, latest at the SOM of July 2020. In hindsight, this objective was too ambitious for multiple reasons, including underlying flaws in the design of many of the GMAF short-term deliverables, as well as issues with data availability. On the latter point, the GMAF is subject to a significant imbalance of information between the various parties: not only is the Government of Afghanistan responsible for leading the reporting efforts related to the GMAF progress, but the lack of any independent monitoring and evaluation system often leaves the other actors without the necessary data to support disagreement in the event of flaws in the Government of Afghanistan’s reporting. These issues are further complicated by diverging interpretations of many of the deliverables: even in instances where there is a verifiable consensus regarding the work that has been accomplished (or not), this allows for disagreements regarding whether or not that work satisfies the requirements of a particular short-term deliverable.

²⁸ Zabihullah Jahanmal, “Govt: ‘90%’ of Pledges to Intl Donors Fulfilled,” *Tolo News*, <https://tolonews.com/business-166790>

Tracking Dynamics of the GMAF

In this section, we attempted to assess the conclusions to date of the Government of Afghanistan on the short-term deliverables (i.e. outputs) which are divided in 6 areas (as in the SMAF), drawing primarily on the interviews that were conducted for this study. The focus was on assessing perspectives regarding the procedural status of the deliverables, addressing the design of the deliverables when necessary and the feasibility of the ‘real’ implementation as appropriate. The process did not include on-site verification of deliverables such as 4.1, which calls for special courts dedicated to EAW in 28 provinces.

The data collecting for the evaluation of the procedural status of each short-term deliverable happened through interviews and focus group discussions with involved actors, and thereafter with the progress report of the Government of Afghanistan (July 2020) as yardstick for weighing the so-called result of each deliverable. This was a challenging task: on the one hand the donors and the Government of Afghanistan were restricted to some extent to illuminate (without promoting their interest) on the progress and challenges of the short-term deliverables; and on the other hand, there was relevant lack of accessibility of (background as well as up to date) information on the deliverables, and due to the technical appearance of the GMAF a high threshold was observed for others such as the civil society / local communities to understand the GMAF. Even the engaged multilateral entities had difficulty to conceptualize the GMAF as a mechanism, the think tank experts and NGOs were the best equipped to shed light on their related topics such as mining and hydrocarbons reforms and the Citizens’ Charter Afghanistan Project (CCAP).

In the table below, the (sub)deliverables which are completed according to the progress report are in the first two rows which are labelled “completed”, the ones that are on-track are “pending”, and the last category of “incomplete or failed” is for those deliverables which cannot meet any requirements.

Table 2: Assessment of the Procedural Status of the GMAF Progress

Procedural Status	GMAF Short-Term Deliverable	Total
<p>Completed and confirmed / uncontested Reported by the Government of Afghanistan to have been accomplished according to the GMAF requirements, with no known objections to this assessment among relevant actors</p>	<ul style="list-style-type: none"> - Women in civil service and NAP 13.2.5 3.1; 3.2; - Performance management reforms 7.1; 7.3; - WEE-NPP 8.2; - Citizens’ Charter 9.1; 9.2; 9.3; - Land management reforms 10.2; 10.5; - E-procurement 11.1; - Public services/taxes 13.4; - Public private partnership 15.1; 15.4; - Joint taxation working group 20.1; - DCDs rounds 20.3; - NGO reporting 24.2 	17
<p>Completed, but contested / ambiguous Reported by the Government of Afghanistan to have been accomplished according to the GMAF requirements, but objections exist to this assessment among relevant actors</p>	<ul style="list-style-type: none"> - Election reforms 1; - Anti-corruption reforms 2.1; - Civil service reforms 5.1; - IMF conditions 6; - Mining and hydrocarbons reforms 12.2; 12.3; 12.4; - Public services/taxes 13.2; 13.4; - Off-budget alignment 19.1; 19.2 	11

Tracking Dynamics of the GMAF

<p>Pending, but uncontested Reported by the Government of Afghanistan to be on-track for delivery according to the GMAF requirements, and with no known objections to this assessment among relevant actors</p>	<ul style="list-style-type: none"> - Anti-corruption reforms 2.4; - EAW reforms 4.2; 4.3; - Civil service reforms 5.2; 5.3; - Performance management reforms 7.2; - WEE-NPP 8.1; - Land management reforms 10.6; - E-procurement 11.2; - Public services/taxes 13.1; - Public private partnership 15.2; 15.3; - ARTF reforms 16; - Technical assistance 23.1; 23.2 	15
<p>Pending, contested / ambiguous Reported by the Government of Afghanistan to be on-track for delivery according to the GMAF requirements, but objections exist to this assessment among relevant actors</p>	<ul style="list-style-type: none"> - Anti-corruption reforms 2.2; - EAW reforms 4.1; - Mining and hydrocarbons reforms 12.5; - On-budget assistance 17; - Aid management 18.1; 18.2; - Off-budget alignment 19.3; - National technical assistance scale 22.1; 22.2 	9
<p>Incomplete or failed Acknowledged by the Government of Afghanistan (and/or other relevant actor) to neither be on-track nor likely to be completed according to the requirements of the deliverable</p>	<ul style="list-style-type: none"> - Anti-corruption reforms 2.3; - Land management reforms 10.1; 10.3; 10.4; - Mining and hydrocarbons reforms 12.1; - Public services/taxes 13.3; - Private sector development 14; - Joint taxation working group 20.2; - Project management 21.1; 21.2; - NGO Law 24.1 	11
Additional Conditions	GMAF Short-Term Deliverable	Total
<p>Delayed According to the timeline laid out in the deliverable one or more of the mentioned deadlines was missed / is overdue * In the GMAF end of 2020 is mentioned as deadline for some deliverables</p>	<ul style="list-style-type: none"> - Anti-corruption reforms 2.1; 2.2; 2.3; 2.4; - Women civil service and WPS NAP 1325 3.2; - EAW reforms 4.3; - Civil service reforms 5.1; 5.3; - IMF conditions 6; - WEE-NPP 8.2; - Land management reforms 10.1; 10.3; 10.4; 10.6; - Mining and hydrocarbons reforms 12.1; 12.3; - Public services/taxes 13.3; - Private sector development 14; - Public private partnership 15.3; - Off-budget alignment 19.3; - Joint taxation working group 20.1; 20.2; - Project management 21.1; 21.2; - NGO Law 24.1 	25
<p>Performance impaired by insecurity As reported by the Government of Afghanistan</p>	<ul style="list-style-type: none"> - Election reforms 1; - EAW reforms 4.1; 4.2; - Land management reforms 10.4; 	5

	- On-budget assistance 17	
Performance impaired by COVID-19 pandemic As reported by the Government of Afghanistan	- Anti-corruption reforms 2.1; 2.2; 2.3; 2.4; - EAW reforms 4.2; 4.3; - Civil service reforms 5.1; 5.2; 5.3; - IMF conditions 6; - Performance management reforms 7.2; - WEE-NPP 8.1; - Land management reforms 10.3; - E-procurement 11.1; - Mining and hydrocarbons reforms 12.2; - Joint taxation working group 20.1; 20.2	17

1. Improving security and political stability

- **Short-Term Deliverable 1:** Democratic elections have traditionally held a place in Afghanistan’s development cooperation agreements. In the case of the GMAF, this is covered by a single deliverable of broad scope intended to promote inclusive democratic governance reforms related to the electoral process in preparation for the 2019 presidential election. This election was delayed, but eventually took place in September under the threat of election violence by the Taliban and other actors. According to the Government of Afghanistan, the Independent Election Commission of Afghanistan (IEC) successfully integrated lessons learned from the 2018 parliamentary election, introducing biometric devices and installing new election commissioners. The election process has been a source of controversy, however, turnout for the election was relatively low, with only 1.82 million of the 9.7 million registered voters participating.²⁹ The election results were announced in February, five months after the election took place and were subject to intense disagreements, including over decisions regarding whether or not to invalidate votes that had not met the proper biometric identification procedures. Both of the top two vote candidates declared themselves to be the winner of the election, resulting in an impasse that was eventually settled through negotiations behind closed doors. The standard set in this deliverable, calling for “...national, ethnic and social inclusion; hold free, fair, transparent and participatory elections” is a high bar, and it is difficult to state that the conditions and requirements have been rigorously achieved, the reported status in the progress report notwithstanding.

2. Anti-corruption, governance, rule of law, and human rights

- **Short-Term Deliverable 2:** Corruption and the risk of aid flows being diverted from their intended purpose has long been a point of concern in Afghanistan. While these issues were addressed in previous MAFs, the level of engagement became less abstract and more concrete through GMAF’s four anti-corruption-focused short-term deliverables. The results of the first two sub-deliverables on developing an action plan for the anti-corruption strategy with new

²⁹ Details can be found on the IEC website, at <http://www.iec.org.af/results/en/home>

indicators added on to it, and its implementation is disputed whereby the revision of the anti-corruption strategy and its action plan was challenged by the development partners according to the report. The progress made by the Attorney General's Office (AGO) anti-corruption units, as reported by the Government of Afghanistan, cannot be verified due to lack of independent source. These sub-deliverables are illustrative of the lack of shared understanding among the Government of Afghanistan and the donors: the formulation of sub-deliverable 2.1 leaves open minimal interpretations which are far removed from the intent of the donors, which in turn affects sub-deliverable 2.2, which should ideally be linked to the implementation of the plan laid out in 2.1. The Government of Afghanistan admits that sub-deliverable 2.3 is not on-track for satisfactory completion, citing the lack of human resource capacity for the verification process of asset declarations and the fact that the IEC is not transferring the asset declarations of parliamentarians. Sub-deliverable 2.4 on the implementation of the Access to Information Law entails that the Oversight Commission for this, rolls out the policies and procedures, collects statistics, and gives updates on the progress as well as awareness campaigns for this law in provinces. The progress on the Access to Information Law could not be independently verified.

- **Short-Term Deliverable 3:** Women's rights in Afghanistan have generated global attention since 2001, and the WPS agenda is a source of activities to develop gender equality. This deliverable is divided in two: 3.1) the target to recruit more female civil servants by the Government of Afghanistan has been accomplished according to the progress report, though most women are in the lower grades; 3.2) the national action plan (NAP) of UNSCR 1325 is apparently set to be financially integrated in the next national budget cycle according to the same report. It is notable that this sub-deliverable has been accomplished in July 2020 while the NAP 1325 was adopted in 2015, and first phase implementation started in 2017.
- **Short-Term Deliverable 4:** The topic of EAW has three sub-deliverables which are regarding establishing special courts on EAW, additional recruitment of female prosecutors and judges, training on EAW for the prosecutors and judges, and EAW awareness campaigns in the provinces. However, these EAW courts are operationally integrated in the regular courts. The case numbers appear to be low in comparison to global EAW data, average for all three the courts in the first quarter of 2020 is 422. There is no information if the functioning of these courts is related to the availability of female staff, and insecurity, and operationalizing of it. Respondents were mostly not aware of these EAW courts. According to the progress report, the recruitment and capacity building of 8 female judges in 2019 and 42 prosecutors in 2020 have been completed. The concern is if the working conditions are acceptable for the female justice staff, and in which manner it can be ensured that they are safe and secure. Concerns remain regarding the balance between urban and rural areas in offering EAW judicial services. According to the progress report data, the education and training plan for 200 judges in 17 provinces has been conducted by the supreme court, and 523 prosecutors in 34 provinces by the AOG. Due to COVID-19 the roll out of EAW awareness campaign has been constrained to 17 provinces. The concept of implementation in all 34 provinces should have been interpreted from the start as too ambitious. Above all, the status of the EAW law is a Presidential Decree instead of embedded in a legal framework and this makes these efforts fragile.

- **Short-Term Deliverable 5:** In the effective governance NPP, professionalising the civil service is centre of attention. Sub-deliverable 5.1 is on finalizing the civil service commission’s strategy including aligning the pay scales through the approved wage bill policy, and this was accomplished according to the MoF but the challenge was in hindsight that the resources were not reserved, and therefore labelled as outlier. Sub-deliverable 5.2 on implementing the merit-based appointment procedures for all recruited civil servants, and the adjusted 5.3, which is on proofs of 1,000 active contracts through the TAGHIR program, is on track according to the Government of Afghanistan.

3. Restoring fiscal sustainability & integrity of public finance and commercial banking

- **Short-Term Deliverable 6:** Progress on the IMF conditions serves as a benchmark on state performance, whereby the Government of Afghanistan and donors have a shared agenda. The IMF Extended Credit Facility (ECF) supports in maintaining a certain macroeconomic stability and implementing fiscal and financial reforms through mutually agreed programs. The last program for USD 44.9 million ended in 2019. A new ECF arrangement was agreed on in August 2020, and has yet to be approved on by the IMF Executive Board after the Government of Afghanistan meets some conditions for transparency and accountability in the procurement process.³⁰
- **Short-Term Deliverable 7:** Performance management reforms under the fiscal performance improvement plan (FPIP) face challenges related to access to end-year performance reports as well as properly monitored, rolled-over plans and externally validation.

4. Reforming development planning and management & ensuring citizens’ development rights

- **Short-Term Deliverable 8:** Women’s Economic Empowerment (WEE) which is a national priority plan has two sub-deliverables. The first sub-deliverable is that 39,000 Self Help Groups (SHGs) be established in all 34 provinces for 2019 and 2020. According to the Government of Afghanistan in total 22,293 SHGs were established for 2019 and 2020, in 26 provinces (instead of the whole country). While not explicitly acknowledged as such, this is actually a deliverable implemented with six NGOs, which are the facilitating partners for the WEE-NPP. Respondents in the field recommended that, when designing these kinds of challenging projects, implementing partners should be included in the planning stages to ensure that the requirements and expected challenges (including illiteracy, insecurity, and cultural barriers for women) can be discussed before the implementation phase. The second sub-deliverable has a mainstreaming ambition for the WEE program within the Government organisation, according to the progress report the coordination post is designated to the MoF, and the other relating

³⁰ IMF, “IMF Reaches a Staff-Level Agreement with the Islamic Republic of Afghanistan on an Extended Credit Facility Arrangement,” Press Release no. 20/282, 14 August 2020, <https://www.imf.org/en/News/Articles/2020/08/14/pr20282-islamic-republic-of-afghanistan-imf-eaches-a-staff-level-agreement-on-an-ecf-arrangement>

line ministries have appointed WEE focal points to report on the set targets and budgets framework.

- **Short-Term Deliverable 9:** The Government of Afghanistan claims to have successfully established the 12,000 community development councils (CDCs) required by this deliverable, with 49 percent of CDC members being female. Previous research has suggested that, in some communities, women are only being included on paper rather than actually participating in their CDC in a substantive manner.³¹ 5,000 rural and urban communities have completed at least one project in energy, roads, irrigation, schools, or drinking water in 2019 and 2020. Like the WEE-NPP, Citizens' Charter is facilitated by partner NGOs, who have the shared responsibility for helping to establish the CDCs. There is reservation if the Government of Afghanistan's absorptive capacity can manage the second phase of the Citizen Charters' according to some respondents.
- **Short-Term Deliverable 10:** The topic of land management and acquisition has six sub-deliverables in the GMAF. Regarding 10.1 the regulatory framework of land management and land acquisition was too ambitious according to a respondent. The Government of Afghanistan stated that it has finalised 11 guidelines and regulations and 11 are pending, and sees ground that this deliverable should be labelled as an outlier. On 10.2, the national land policy was developed and approved by the Cabinet. Sub-deliverable 10.3 is on implementing the Presidential Decree 305, to distribute land for the families of defence and security forces, and IDPs is not completed. The amount of land and number of beneficiaries would be determined at the SOM 2019 which was cancelled. On 10.4, the distribution of 500,000 occupancy certificates (OCs) to urban informal resettlements in eight cities in 2019 and 2020 was not accomplished (labelled as an outlier), Ministry of Urban Development and Land (MUDL) notified that 26,424 OCs were distributed and the roll out plan to distribute OCs in the whole country has been ambitiously formulated. The sub-deliverable 10.5 has been completed: the base price of land and property was specified in cooperation with urban sector entities and Kabul Polytechnic University, and the result is available through a web-based system. 10.6 refers to the regulatory framework on issuance, registration and execution of deeds which is demanding, MUDL has efforted to work constructively towards realizing this deliverable.
- **Short-Term Deliverable 11:** Electronic government procurement is tested by the lack of an E-governance Law as legal framework, and absence of digital signature, besides that observation, it's a challenge to obtain information on the implementation of this deliverable, also for 11.2 which is on complying open contracting implementation through the national procurement authority (NPA).

5. Private sector development and inclusive growth and development

³¹ ATR, "Experiences and Expectations in Community-Driven Development: Monitoring Research on Citizens' Charter Afghanistan Project", May 2020, <http://www.acbar.org/upload/15906540559.pdf>

- **Short-Term Deliverable 12:** The deliverable category on mining and hydrocarbons reforms has five sub-deliverables, and they address the approval of regulatory frameworks, implementation of some, and working towards Afghanistan’s revalidation of EITI. This topic has been addressed in the previous MAFs, but not to this extent. According to the Government of Afghanistan, there is progress made on all sub-deliverables. The framing of these deliverables is technical, even bureaucratic, and implies that when they were agreed on, the urgency for normative factors such as protecting and empowering the role of local communities was overlooked. The criticism that has been expressed is that the artisanal mining is not integrated in the Minerals Law. Therefore, it lacks a legal framework that can empower the role of communities by creating ownership for them, and also to give local benefit from contracts to them (not limited to the 5 percent transfer to provincial governments), and lastly, they can fulfil a monitoring role on the extractive industry. There is a need for legalizing artisanal mining that can support the organic development of local communities. The progress report states that a transparency portal (a cadastre system) is functioning with information on contracts, and its beneficiaries, revenues and production. The observation made by respondents is that production data is not inserted in the portal, and that is crucial to assess the revenues which is necessary for collecting tax and financial sharing with communities. As suggested by civil society, creating the position of a Mining Ombudsman in accordance with international best practice can support meeting the international EITI standards of governance for minerals and hydrocarbons in Afghanistan. The laws, regulatory frameworks and online database are publicly accessible, not the information related to implementation which was apparently hindered by COVID-19.
- **Short-Term Deliverable 13:** While reported by the Government of Afghanistan as procedurally completed, short-term deliverables 13.1 and 13.2 on public services and taxes were not successful. The now-defunct Asankhedmat, intended to serve as a one-stop-shop for taxpayers, was inaugurated and then closed down immediately afterwards. The call and complaints centre which was intended to accompany the new system (as required by short-term deliverable 13.4) was never operationalised. The remaining sub-deliverable (13.3), which called for the approval and implementation of an e-governance Law has not been completed, as the law was developed but never processed legislatively or operationalised. As outliers deemed are 13.1, 13.3 and 13.4.
- **Short-Term Deliverable 14:** The private sector development NPP which was designated under the private sector executive committee (PRISEC), due to the “suspension of the chief executive office” which was leading the PRISEC this deliverable was deemed as an outlier.
- **Short-Term Deliverable 15:** The two sub-deliverables 15.1 and 15.2 on three public private partnership feasibility studies, and two projects tendered on the base of these studies are accomplished. The sub-deliverable 15.3 is on developing a management information system for public private partnership, and has not been realised (labelled as an outlier), and 15.4 which is on project development fund such as for feasibility studies is developed and implemented according to the Government of Afghanistan.

6. Development partnerships and aid effectiveness

- **Short-Term Deliverable 16:** This deliverable is on how to reform the ARTF Partnership Framework and Financing Program (PFFP), and is technically constructed with less public information on the progress of the six core reforms.
- **Short-Term Deliverable 17:** With this deliverable the causal relationship is made that on-budget aid for Afghanistan is dependent on the level of implemented reform efforts, and especially to which extent progress is made on PFM, treasury strengthening and developing sector wide approaches (SWAP). The transparency is lacking from both sides while on the one hand it is not traceable what the divide is between on-budget and off-budget because there is no optimal working administration, and there is tension on what inhibits progress of the PFM reform. The PEFA assessment of 2018 is utilised by the Government of Afghanistan to emphasise that relevant progress has been made. There is no general consensus on this matter was said by one of the key respondents. The progress report states that 60 percent is on-budget of the donors but the grievance is that some of the key donors are not following the 50/50 divide.
- **Short-Term Deliverable 18:** Sub-deliverable 18.1 is on financial agreements for new off-budget projects above USD 5 million which is a sensitive matter, also due to the humanitarian sector. There is a lack of shared understanding regarding what is meant by “financial agreements.” Sub-deliverable 18.2 has overlap with 19.2, and addresses the commitment that the DAD should be utilised by the development partners, and that annual DCDs be conducted which would give the Government of Afghanistan oversight in the off-budget activities.
- **Short-Term Deliverable 19:** Sub-deliverable 19.1 indicates that 80 percent of the new off-budget development activities of donors should be aligned with the ANPDF and NPPs. On the one hand, it is perceived not to be problematic to align in aspirations while the scope of both documents is large. On the other hand, there is the sense in some quarters that alignment should take place on the programmatic / project level which is contentious due to the lack of a safe and secure environment. Sub-deliverable 19.2 recommends that donors should provide information about their off-budget programs and projects in the development assistance database (DAD), so that the DAD informs the annual development cooperation dialogue (DCD) which can result in the publication of the development cooperation report (DCR). The dynamics behind this deliverable, especially regarding the DCR, are not transparent, the reasons mentioned for not completing this deliverable are administrative according to the donors while the Government of Afghanistan is eager to publish the DCR. Sub-deliverable 19.3 on a sector-wide approach (SWAP) in the education sub-sector, strengthening Government oversight and improving quality of services was not successful, and the efforts halted.
- **Short-Term Deliverable 20:** The progress of the joint taxation working group has been a source of dispute between the Government of Afghanistan and the donor community. The first sub-deliverable, 20.1, is relatively straightforward where the progress report on implementation of the recommendations should be endorsed, and which was, but with the sequencing sub-deliverable 20.2 that new recommendations can be proposed within existing agreements and should be approved by all development actors, the Government of Afghanistan was disappointed that their new recommendations were not taken in account. The sub-deliverable 20.3 on reporting by the international community in the DAD system one month prior to the DCDs is also subjected to a trade off in more leveraging by on the one hand declaring that this is

being done before the DCDs are conducted by the Government with the development partners, and on the other hand there is acknowledgement that the reporting on the off-budget in the DAD system is not optimal.

- **Short-Term Deliverable 21:** Regarding the integration of technical assistance given through project implementation units (PIUs) and project management units (PMUs), which is donor funded on project level in various government departments such as health care and justice sector, and is perceived as a shadow governance scheme which led to annoyance by the national, public administration staff that there was a difference in mandate and pay level according to a key respondent. The so-called roadmap for this, has not been implemented nor agreed on, and moreover the wrangle is on the lack of data on existing PIUs and PMUs.
- **Short-Term Deliverable 22:** National technical assistance (NTA) has become a source of tension while salaries in the NTA are relatively low which makes the competition position on the labour market for the Government of Afghanistan tough to recruit national experts while the international community depend on them for their program level implementation. Even though most of the donors comply with the NTA, and developing a NTA reporting template was agreed on with 22.2, the deliverable was formulated as “encouraged” it is deemed as an outlier in the progress report.
- **Short-Term Deliverable 23:** Shaping a regulatory framework for technical assistance by the MoF, is ambiguous while the first sub-deliverable addresses the modalities and processes for assistance which have supposedly been agreed between the Government of Afghanistan and the donor community, and new technical assistance should be approved by the MoF but there is no tracking of the new standard procedure. The second sub-deliverable suggest that there is agreement on coordination of technical assistance at sectorial level through existing coordination mechanisms while there is no sign for follow up, and the Government of Afghanistan perceives this PFM-related deliverable as a tool to have more ownership according to a key respondent.
- **Short-Term Deliverable 24:** The NGO Law is addressed in sub-deliverable 24.1, according to which it should have been approved by the cabinet end 2019. While a draft of the law has been prepared, in hindsight it is obvious that the lack of normative parameters in the formulation of this sub-deliverable has led to a divergence between what the Government of Afghanistan has prepared and what the donor community had envisioned (for example, regarding freedom of association). The obvious lesson learned is that merely developing laws should not be the objective in MAFs. In sub-deliverable 24.2 the improvement of the NGO reporting mechanism, and aligning of reporting formats with ANPDF, NPPs and Afghanistan SDGs is articulated, the issues have been discussed with the NGO community and resolved, and an online system is being utilised according to the respondents.

D. Financial Implications of GMAF Progress

As it has been utilised, the GMAF has substantial financial implications for the Government of Afghanistan. In the GMAF’s implementation, there have been obvious financial considerations linked to the deliverable level, including the award of funds upon satisfactory completion of some deliverable (as

in the various incentive programs) or, alternatively, support that serves to enable the successful completion of a particular deliverable. Incentivisation of the deliverables is more likely to be an effective option for deliverables which are within the Government of Afghanistan's capacity to carry out independently, but which play a role in increasing the confidence of the international community regarding the capacity of the Government of Afghanistan to steward their resources effectively. Enabling support may be more appropriate for situations where the Government of Afghanistan's capacity to enact or sustain a reform (such as changes to the PFM system with significant up-front costs) might be lacking. In effect, these are earmarked funds that target the priorities of the MAF.

At a more comprehensive level, the Government of Afghanistan's progress on the GMAF short-term deliverables (whether interpreted proportionally or as a minimum acceptable standard of reform for any continued support) have been viewed in terms of implications for the continuation of international support. If there is a shift to have the next development cooperation agreement focus more on outcomes that the GMAF did, there will need to be care to manage confounding variables when using the Government of Afghanistan's overall performance on the deliverables to determine future levels of assistance. Sometimes worsening conditions may not be the direct fault of the Government of Afghanistan, but might rather be symptomatic of larger environmental challenges, etc. which require additional donor support to be overcome. However, such allowances also run the risk of moral hazard and the creation of perverse incentives, whereby actors might undermine progress (deliberately or otherwise) in order to elicit additional support.

E. Output versus Outcome

To provide a more holistic assessment of the GMAF short-term deliverables and their place within the larger development landscape, ACBAR NGO members conducted more than 90 focus group discussions (FGDs) in 16 provinces with more than 700 participants (one-third of whom were female) during September 2020. These discussions sought, on the one hand, to gather perceptions from within the local communities regarding development interventions generally, and, on the other hand, to assess whether the GMAF short-term deliverables connected with the daily lives of Afghan people and the extent to which progress within the GMAF's focus areas had been noticeable to the respondents. The findings of the FGDs are reflections of the perspectives of the community members who joined activities led by several NGOs in all zones of the country. While the discussions do represent a measure of the diversity of opinions and experiences that exist throughout Afghanistan, the sample size remains limited and it should not be assumed that the findings can be generalized for all communities.

Despite the adaptation of questions to fit the experiences of community members and the dedicated efforts of the discussion facilitators, the FGDs tended to focus exclusively on the hardship of daily life and had limited substance related to the development process, its objectives, and the roles of various development actors, let alone the GMAF priorities of transparency, accountability, and good governance. The discussions focused most of their attention on issues of poverty, insecurity, the need for health care and education, and livelihoods for the youth, which were highlighted as the main priorities for development cooperation. Some respondents did, however, express their interest in

learning more about the overall development mechanisms in hopes that they might to have a role within them.

The FGDs were divided in two parts, one on the model for development cooperation and the other on the GMAF short term deliverables 1 – 15. It had an eclectic character while the communities were eager to voice their beliefs and experiences, the prevailing values expressed as a yardstick was that of trustworthiness, righteousness and inclusion. For example, the democratic process was defended by expressing that the election system should be revised, and women's participation in public life was recognised as having merits for economic growth. The communities acknowledged that there was a progress in the last two decades, due to the investments of the international community, and tangible services delivered by the NGOs. The concern however was that the gains made were squandered by the vicious cycle of violence, poverty and hunger, and that there is no sustainable progress made.

Even though the concepts of transparency and accountability were interpreted differently, the weight of the meaning was understood by all. "Transparency leads to accountability, and that is being answerable." The clear message sent from the FGDs for building steps towards transparency and accountability is that communities should be utilized for monitoring and evaluating the programs. The relationship with the state, was twofold, on the one hand it was acknowledged that the Government of Afghanistan has to wage war with the Taliban and other armed opposition groups (AOG), and on the other hand there was frustration that there was no substantial progress in the functioning of the state.

On the reform of the electoral process, majority said that there needs to be thorough improvements in the governance system for this, also that trust is lacking in the political leadership. There was interest in voting but the insecurity and distance to the voting polls were the main reasons for not voting. There was self-reflection that tribalism and prejudice played a role in own behaviour, and that it is not the way to go about it. One participant suggested to rethink the whole election system. In the reactions given, there was acceptance of women in public life, and that the emancipation process should not be halted. Above all, the notion that the democratic process should be inclusive as a way forward prevailed.

Respondents tended to view corruption as one of the chief obstructions to development throughout Afghanistan. There was scepticism, however, regarding the capacity of anti-corruption measures to mitigate the problem. This reflected a pervasive belief that, not only do individuals in positions of power engage in corruption for their own interest, but that they have formal roles in the mechanisms that should counter corruption. Consequently, the corruption-related prosecution process was not reported to have a virtuous reputation, and the proactive, preventive provisions were not deemed to be adequate by respondents. Community members had heard about the Asset Declarations and viewed it as a measure to be followed up on; however, the Access to Information Law, which got in the media attention, was not known to the respondents. There was also the view that civil servants take bribes to accommodate the needed services of citizens, also mentioned was that their salaries are too low. There was a sense that civil servants are needed especially teachers, and that they should be chosen on qualifications, and not through patronage. One of the participants who applied a couple of times, and

was not selected as a civil servant said that in his perception the recruitment process was fair and transparent. Regarding the performance of the state institutions, partly it was diluted with discussions on corruption, and partly there was a constant acknowledgement that insecurity stops any governance efforts. The message sent was that corruption should be high on the political agenda, and that it needs efforts by all.

Regarding the role of women which is promoted through development efforts, the broad opinion was that women should help to better the livelihoods of their families, and having a say in decisions. Small business projects where women were supported to have an economic role were missed, some of the communities participated in such activities in the past and they experienced it as an entry point for having social and economic value. There was a difference in attitudes towards gender equality, in the south zone of the country participants did not want to respond to women related matters in contrary to the central highlands. The concern was that female civil servants should have descent and safe working conditions, and appropriated to the cultural norms. Notably, in the discussions with only women, there was interest to work in the civil service. The matter of elimination of violence against women was mostly not asked to the participants because the setting was not considered subject friendly enough. When this sensitive issue was discussed there were varying responses, some knew that courts were taking on EVAW cases, others not, although the campaign to eliminate violence against women was mentioned quite often.

Citizens' Charter has become popular, and it is valued for its contribution to the development progress. The community development councils (CDCs) have become a known entity, and the impression is that women have a role in them. The question on what kind of tools the citizens need for managing their own development, was initially difficult to answer for the participants. The common ground was that education is key for progress, and that enabling knowledge and experience growth is needed and desired to have ownership in their daily lives. Land was a sensitive and serious matter in the discussions, and the major complaints are conflicts on land amongst community members, and that resolving it was problematic. Land grabbing by warlords is still considered to be a significant risk and respondents reported the perception that the state had not done enough to counter such behaviour.

Community reactions to efforts related to electronic procurement by the state were generally positive, with respondents interpreting reforms such as the one's laid out in the GMAF as a possible approach to create a more inclusive, transparent, and open environment for economic activities. Respondents also reported looking forward to this online platform including the one-stop-shop AsanKhedmat. On private sector development, as well as the possibility of public-private partnerships, the respondents reflected that economic development was likely to be constrained so long as the protracted conflict continues. On the extractive industries, the communities where there is potential for mining and hydrocarbons to some extent, state that they can have a relevant role in monitoring the process of this industry in their habitat. The need for more state-led activities instead of corporates was articulated, and they feel the urgency that their natural resources should be protected from foreign influences while they consider it as their sole escape from poverty in the future.

V. General Recommendations

The following are a series of overall recommendations drawn from this study's findings and intended to enhance the process of development cooperation in Afghanistan.

A. Focus on Results

- **Reinforce the centrality of the ANPDF II:** In recent years, the GMAF has in practice usurped the role of the ANPDF as the central document guiding development and development cooperation in Afghanistan. As a result, the metrics for measuring development progress have tended to be specific reform outputs, rather than larger development outcomes. As the documents that will succeed both the ANPDF and GMAF are finalised, however, intentional steps should be taken to shift the weight of priority back to the central development vision. This should include steps to facilitate both programmatic and financial alignment with the objectives laid out in the ANPDF II when it is completed.
 - Current discussions include mention of a draft national results framework that is being developed in conjunction with the ANPDF II. This is good news, should the process be carried through to completion, and effective integration of truly operationalised NPPs within such a framework would be a valuable step for improving the coherence of development priorities. Such a national results framework should then be integrated with the planning and budgeting cycles at both the national and subnational levels, further constructing national accountability processes within Afghanistan's governance and rule of law system.
 - It would serve the purpose of sustainable development goals, to give policy space for efforts such as on health care, education, livelihoods, agriculture and infrastructure, and initiate crosscutting efforts while actively safeguarding humanitarian principles. Promoting gender equality and defending women's rights should be mainstreamed in all aspects of the development process including budgeting from a gender sensitive lens.
- **Plan data sources for reporting and monitoring:** During the finalisation of the ANPDF II, as well as the next development cooperation framework, proactive agreements should be reached regarding the data sources and indices which will allow for assessment of progress toward desired development outcomes. Some of these may be measured by the Government of Afghanistan, but others might be internationally recognised indicators such as those prepared by the UN, World Bank, or OECD, including the PEFA program. This could include steps to better incorporate the SDG reporting efforts into strategic conversations on development in Afghanistan. Agreeing on these data sources pre-emptively should also help to reconcile divergent interpretations of the documents.
- **Refine the language for technical reforms to minimise ambiguity:** To the extent that the donor community is still involved in the formulation of deliverables for the proposed technical document, the Government of Afghanistan and the development partners should work to better align interpretation of deliverables before signing any agreement to eliminate ambiguity and loopholes (for example, requiring the actual implementation of laws and regulatory frameworks

after genuine consultations rather than merely requiring their development, approval or implementation). During the process, the Government of Afghanistan needs to explain exactly how minimal of an interpretation it could produce, allowing for proactive adjustments to language (when necessary) rather than reactive reproaches from all sides when disagreements surface later on.

- When it comes to dealing with normatively-loaded words (such as independent, objective, fair, etc.), the intended interpretation of those terms should be made clear, and measures be taken to ensure that the desired standard is agreed upon, resourced, and attainable. For example, the intention to make a commission independent should be accompanied by plans for safeguards to protect against capture by vested interests. Clearly enunciating the perceived risks and mitigation measures proactively will help to ensure that the normative objectives can be pursued effectively.
- While setting target numbers or percentages for a particular deliverable can help to make progress measurable, care should be taken to ensure that the quantification of deliverables is consistent with desired outcomes (e.g. reduced corruption) and does not create perverse incentives which might undermine sustainable progress, or human rights.
- Care should also be taken to ensure that deliverables intended to encourage the use of proper channels and processes do not incidentally establish bureaucratic obstacles that provide opportunities for rent seeking.

B. Country Ownership

- **Consider splitting the next development cooperation framework into two documents:** The contradictions inherent in the GMAF are partially due to the fact that the framework attempts to reconcile policy dialogue modalities with technical reform processes. While the Government of Afghanistan and the donor community are used to framing their priorities and modalities for coordination through a single document, it would actually be more internally coherent to distinguish between strategic / political topics which actually require the input of foreign ministers, ambassadors, and heads of cooperation, and technical reforms which do not. The policy-focused document and modalities should provide a forum for discussion of sensitive issues such as counter-terrorism, counter-narcotics, and anti-money laundering efforts, restoring the more holistic approach to international cooperation that was present in the Afghanistan Compact until the TMAF.
 - Current discussions suggest that the GMAF will be replaced by a partnership agreement which focuses more on policy dialogue rather than SMART reform deliverables, to the disappointment of the Government of Afghanistan. If this is the case, the Government of Afghanistan can and should take the initiative to prepare its own list of prioritised reforms. These could be coordinated with the World Bank, ARTF, and IMF, which are better positioned to comment on and assist with the required reforms (especially related to PFM).

- Even if the new partnership agreement does not include specific short-term deliverables, there does appear to be a desire from the donor side to see evidence of “reform orientation” on the part of the Government of Afghanistan. With an Afghan-led reform checklist and demonstrate substantive progress, this would likely be perceived favourably, even in more policy-focused fora and could be an important step in the process of claiming ownership, and normalise the global affairs.
- **Revisit the links between the development cooperation agreement and financial support:** As noted above, development cooperation agreements such as the GMAF may relate to financial support in various manners, ranging from incentive programs that reward progress on specific deliverables to collaborative methods that aim to enable progress on reforms. Two key steps stand out at this point in the process: 1) The signatories of the next development cooperation agreement should clarify the broader implications of progress on key deliverables (whether straightforward reform outputs or more complicated governance or development outcomes) to eliminate confusion regarding whether there are minimum benchmarks for the continuation of aid (the GMAF itself states that “The government’s delivery of the mutually agreed commitments will be key for sustained international support”) and if so, what must be done to satisfy those priorities. 2) For deliverables which are neither the minimum standards for continued aid nor included in an incentive scheme, attention should be given to the challenge of encouraging rigorous follow through on their delivery. Resolving this dilemma will likely require further conversations about whether overall levels of aid should be proportional to progress against the agreed indicators and, if so, how various indicators would be weighted.
 - If there is a shift to have the next MAF focus more on outcomes that the GMAF did, there will need to be care to manage confounding variables when using the Government of Afghanistan’s overall performance on the MAF to determine future levels of assistance. Sometimes worsening conditions may not be the direct fault of the Government of Afghanistan, but might rather be symptomatic of larger environmental challenges, etc. which require additional donor support to be overcome. However, such allowances also run the risk of moral hazard and the creation of perverse incentives, whereby actors might undermine progress (deliberately or otherwise) in order to elicit additional support.

C. Transparency & Accountability / Inclusive Partnerships

- **Publish relevant data and documents:** As noted throughout the report, many of the key documents that are being used to track progress related to the GMAF (and development cooperation more generally) have not been made publicly available. The majority of these reports, including the quarterly progress reports and joint monitoring and review assessments, as well as the more comprehensive development cooperation reports (DCRs), are documents which require approval from both the Government of Afghanistan and the donor community before they can be published. Working on ways to expedite this review process and iron out potential disagreements would provide a substantial improvement to the current status of transparency,

- In addition, an effort should be made to bring the development assistance database (DAD) up to date. As mentioned elsewhere in the report, this will require both a commitment to transparency and an effort to troubleshoot computer/cloud-based solutions which are currently not working as intended.
- **Formalise the role of civil society within the development cooperation framework:** At the next ministerial conference, the Government of Afghanistan and donor community should formalise the role of civil society in the next development cooperation agreement. The monitoring and review modalities of the previous agreements were less-than-optimal and did not feature genuine inclusion of other development actors such as civil society (including the private sector) in the discussions. Moving forward, the following roles for civil society, including local communities, should be prioritised: agents of accountability, drivers of change on a local level, and—as long as it is necessary—service delivery agents.
 - The core of the engagement on accountability could be through the establishment of a monitoring board that includes representatives from civil society, donors, and the Government of Afghanistan. This monitoring board would focus on the policy component of the development cooperation agreement, and would include representatives from donors and agencies of the Government of Afghanistan at both the national and subnational levels that are responsible for the roll out of the agreement. Additionally, a fixed number of seats for the monitoring and review modalities (such as the SOM, JCMB, head of agency meetings, etc.) could be set aside for civil society. The aim would be to enforce meaningful whole-of-society participation in decision-making processes related to the actual outcomes and societal implications of development cooperation.
 - A separate sub-monitoring board could be established to focus on the technical reform deliverables which should be aligned with a national results framework, and because NGOs have a relevant role in implementation of joint development outcomes (on-budget or off-budget), this sub-board should be composed of actors working in the development sector including UN agencies. If, as in prior agreements, the new development cooperation framework is to have deliverables that will require input from development actors beyond the Government of Afghanistan and the donor community in the design, planning, implementation, and evaluation efforts, this built-in voice should serve to facilitate ‘real world’ progress, instead of contributing to bureaucracy.
 - This emphasis on the inclusion and centrality of civil society should be accompanied by efforts on the part of civil society to further incorporate the principles of effective development cooperation into their own operations. This will naturally take the NGO code of conduct as its starting point, and could expand to include discussions about transparency and coordination of development efforts.
- **Utilise the CDCs to provide community-level monitoring:** To supplement the centralised monitoring of the independent monitoring board, efforts to capture community-level dynamics (whether related to the ANPDF II or deliverables in the next development cooperation agreement) would benefit from building the existing institutional framework of the CDCs in the parts of the country where they exist. Not only do the CDCs already have existing mechanisms

that would facilitate the monitoring process, but continuing to work through the CDCs would support the objective of making CDCs a permanent component of the subnational governance landscape rather than allowing them to fade away after the time and resources that went into creating them during the National Solidarity Program and Citizens' Charter National Priority Program. Involving citizens, especially the most marginalised ones, in the monitoring process will require decisions to be made regarding what information on development cooperation will be made publicly available. Currently the levels are inadequate for truly substantive monitoring of much of the GMAF process.

- Citizen engagement will also require efforts to raise awareness or educate the citizens about key topics; this would be a natural role for NGOs. However, while it would likely make the most sense to have this initiative be independent of Government control, donor funding to support such an educational campaign could potentially fail to satisfy the requirements for off-budget aid that aligns with the new development cooperation agreement, in turn limiting the ability of donors to comply with existing requirements on the alignment of off-budget aid (such as GMAF short-term deliverable 19.1, which calls for donors to align 80 percent of off-budget ODA with the ANPDF and operationalised NPPs). This challenge could likely be mitigated by explicitly agreeing that such support would align with the broad objectives of the ANPDF II, or by exempting such assistance from the requirement in the new development cooperation agreement.

Annex I: Organisations Represented in KIIs and FGDs

Government of Afghanistan

- Afghanistan's Representative at the World Bank
- Ministry of Economy
- Ministry of Finance
- Ministry of Urban Development and Land
- Ministry of Women's Affairs

Donor States

- Australia (DFAT)
- Canada (GAC)
- Finland
- Germany
- Sweden
- UK (FCDO)
- USA (USAID)

Multilateral Organisations

- Afghanistan Reconstruction Trust Fund
- European Union
- UNAMA
- UNDP
- UN Habitat
- World Bank

Think Tanks

- Afghanistan Research and Evaluation Unit
- Global Witness
- Human Rights Watch
- Integrity Watch Afghanistan
- International Center for Not-for-Profit Law

NGOs

- AfghanAid
- The Asia Foundation
- Accessibility Organisation for Afghan Disabled
- Coordination of Humanitarian Assistance

Tracking Dynamics of the GMAF

- Cordaid
- Norwegian Church Aid
- Norwegian Refugee Council
- Swedish Committee for Afghanistan
- Tashabos
- Voice of Women
- Welthungerhilfe
- World Vision

Civil Society

- Afghanistan Civil Society Forum organisation
- Afghan NGO's Coordination Bureau
- Afghan Women's Network
- Civil Society Joint Working Group

Note that some of these organisations were represented in more than one interview or group discussion.

In addition, a series of 94 FGDs were facilitated by ACBAR member NGOs in 16 provinces across Afghanistan. 711 citizens participated in these conversations, including 226 female participants (approximately one-third of the total). The provinces covered were:

- Badakhshan
- Baghlan
- Balkh
- Daykundi
- Farah
- Ghor
- Helmand
- Jawzjan
- Kabul
- Kunduz
- Nangarhar
- Nimroz
- Parwan
- Samangan
- Sar-e Pul
- Takhar



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