Annual Report

2023



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Acknowledgments

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Front cover: Families receive medical assistance.

Page 5: A man drinking tea.

- **Page 6:** A man and a woman carry goods down the road.
- Page 7: Men standing together at a mosque.
- **Page 11:** A group of people looking at their purchases.
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Abbreviations

AFN	Afghan Afghanis
ARTF	Afghanistan Resilience Trust Fund
BBV	Baseline and Beneficiary Verification
BHC(s)	Basic Health Center(s)
CASA 1000	Central Asia-South Asia Electricity Transmission and Trade Project
CCAP	Citizens' Charter Afghanistan Project
CDC(s)	Community Development Council(s)
CFW	Cash For Work
CHC(s)	Comprehensive Health Center(s)
CHW(s)	Community Health Worker(s)
CMU	Contract Management Unit
CRLP	Community Resilience and Livelihoods Project
CSO(s)	Civil Society Organization(s)
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Breshna Sherkat
DAP	Di-ammonium Phosphate
DH(s)	District Hospital(s)
ECA(s)	Entry Criteria for Access
EERA	Education Emergency Response in Afghanistan
EFSP	Emergency Food Security Project
EQRA	Education Quality Reform in Afghanistan
ESS	Environmental and Social Standards
ESM	Economic Sector Monitoring
FAO	Food and Agricultural Organization
FACE	Funding Authorization and Certificate of Expenditures
FHAG	Family Health Action Group
FY	Financial Year
GA/CG	Gozar Assembly / Community Group
GBV	Gender-Based Violence
GRC	Grievance Redress Committee
GRM	Grievance Redress Mechanism
НАСТ	Harmonized Approach to Cash Transfer
HER	Health Emergency Response
HF(s)	Health Facility(ies)
IDA	International Development Association
IDP(s)	Internally Displaced Person(s)
ITA	Interim Taliban Administration
LHC(s)	Local Health Committee(s)
LIW	Labor Intensive Work

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MA	Monitoring Agent
МСВР	Maternal and Child Benefit Program
MIS	Management Information System
MoF	Ministry of Finance
MoPW	Ministry of Public Works
NCCSP	NGO and CSO Capacity Support Project
NGO(s)	Non-governmental Organization(s)
NHLP	National Horticulture and Livestock Project
O&M	Operations and Maintenance
OHS	Occupational Health and Safety
PDM	Post-Distribution Monitoring
PH(s)	Provincial Hospital(s)
QE	Questionable Expenditure
REACH	Covid-19 Relief Effort for Afghan Communities and Households
SAFI	Strengthening Afghanistan's Financial Intermediation Project
SCRP(s)	Statement(s) of Cash Receipts and Payments
SEA	Sexual Exploitation and Abuse
SG(s)	Social Grant(s)
SH	Sexual Harassment
SHC(s)	Sub-Health Center(s)
SoE(s)	Statement(s) of Expenditure
THRCP	Trans-Hindukush Road Connectivity Project
TPMA	Third Party Monitoring Agent
UNDP	United Nations Development Programme
UNICEF	United Nations Children's Fund
UNOPS	United Nations Office for Project Services
USD	United States Dollars
WERP	Water Emergency Relief Project
WFP	World Food Programme
WHO	World Health Organization

Executive Summary

Working with evolving challenges

In 2023, Afghanistan continued to grapple with formidable challenges, including deepening poverty and widespread food insecurity. Economic fragility persisted throughout the year, characterized by reduced international aid even in the face of increased humanitarian need, a widening trade deficit, and a significant drop in purchasing power, offset by state intervention resulting in a reduced Consumer Price Index driven by declining food prices. Three interrelated factors contributed to this trend: reduced demand due to low wages and diminished purchasing power; state intervention through price controls and export bans on major food commodities; and subsidized imports of basic commodities. The health sector also witnessed profound shifts during the year: International Committee of the Red Cross ceased support to 25 hospitals, and the potential withdrawal of support from the World Health Organization (WHO) for 33 hospitals and clinics.

In October, powerful earthquakes struck Hirat, resulting in the deaths of or injuries to over 3,500 people and affecting more than 43,000 others, according to WHO. In the aftermath, more than 100,000 people required humanitarian assistance. From early November Pakistan launched its Illegal Foreigners Repatriation Plan, by the end of 2023 forcing over 375,000 men, women, and children to return to Afghanistan at the onset of winter, and increasing demand for and pressure on basic services.

It is in this context that the Afghanistan Resilience Trust Fund (ARTF), funded by the World Bank, is implementing a portfolio of projects targeting improvements in livelihoods, food security, water, sanitation, health, and capacity development. This assistance is seen as playing a crucial role in helping to provide essential services to vulnerable populations and to support the Afghan people more generally as they navigate daily complex challenges.

Third party monitoring

As the World Bank Third Party Monitoring Agent (TPMA) funded by the ARTF, we conducted comprehensive monitoring of ARTF-funded projects in Afghanistan throughout the year. Our financial monitoring reviewed expenditure for both legacy and current projects, continuing to support the World Bank's project closure processes and providing oversight of the financial aspects of existing projects. We conducted physical monitoring of projects and in key sectors, through in-person visits and telephone interviews, providing the World Bank and other stakeholders with critical insights into project performance.



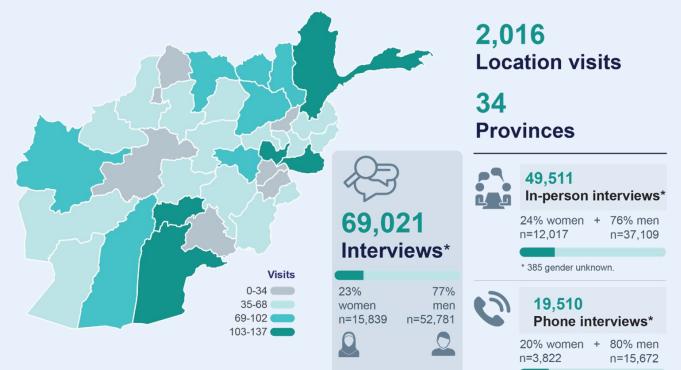
Financial Monitoring

In 2023, our financial monitoring focused on Harmonized Approach to Cash Transfer (HACT) audits for the Health Emergency Response (HER) project and an expenditure review for the Community Resilience and Livelihoods Project (CRLP). We continued to monitor ARTF International Development Association (IDA) project bank balances and proceeded with the validation of outstanding commitments under the Central Asia-South Asia Electricity Transmission and Trade Project (CASA 1000). Further details on project-specific financial information is included in each project section of this Executive Summary.

Statement of Cash Re	ceipt and Payments	3		
Total Reported Payments: USD 431,808,869	Payments Reviewed: USD 405,362,735	Financial Findings: USD 2,113,64	Financial findings as % of total payments: 1 0.49%	
Review of Project Corr	nmitments		Review of Project Liabilities	
Digital Central Asia-Sout Asia Project: USD 43,420 recommended eligible for payment and documentati	D Development 1,562,530 reco	Project: AFN mmended ment and	CASA 1000: USD 26,494,939 and Euro 747,751 recommended for payment to contractors	
Bank balance verificati	ion		THRCP: USD 113,456 recommended for payment	
81 projects' bank balance verified	s USD 301 millio projects verifie December 202	d as of 31	to contractors	

Physical Monitoring

Our physical monitoring teams conducted visits and interviews for four active projects and one project that is currently paused. We also collected data to monitor trends across key economic indicators.



* 401 gender unknown.

* 16 gender unknown.



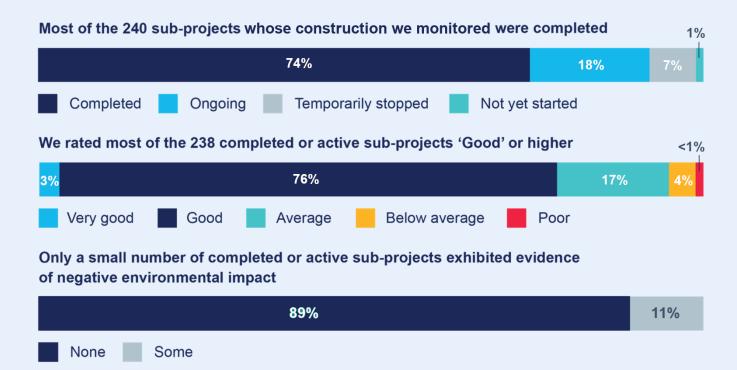
Community Resilience & Livelihoods Project

Three-quarters of the 240 sub-projects whose construction monitored in 2023 were completed and rated as 'Good' with minimal negative environmental impacts and no security incidents recorded. The Community Development Council (CDC) members we interviewed were highly mobilized, actively engaged in updating beneficiary lists and almost all CDCs met both Entry Criteria for Access (ECAs). ECA 1 involves checking the membership of CDCs to assess whether at least 70% of members listed in the UNOPS Management Information System (MIS) are part of, and engaged with, a named CDC. ECA 2 checks that women comprise at least 40% of a CDC's membership.

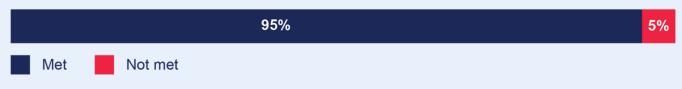


On average, nationwide, women constituted almost half of CDC members (47%). In addition, women accounted for 53% of the beneficiaries of the project's Social Grants.

Financial monitoring included the review of expenditure under Component 2 of the project. This totaled USD 607,652 reported by 13 private sector contractors for Q4 2022 (up to 31 December 2022) and USD 2,408,909 in expenditure reported by 31 private sector contractors for Q1 2023 (up to 31 March 2023). Our review focused on labor costs for payments made to unskilled and skilled laborers under the Cash For Work (CFW) element of the project. We sampled and reviewed 38% (USD 670,010) of expenditure related to labor costs reported until Q1 2023, with Questionable Expenditure relating to 0.12% (USD 2,183) of total expenditure. Detailed results from financial monitoring can be found in the Financial Monitoring section of this report.



Nearly all sub-projects met both ECA requirements



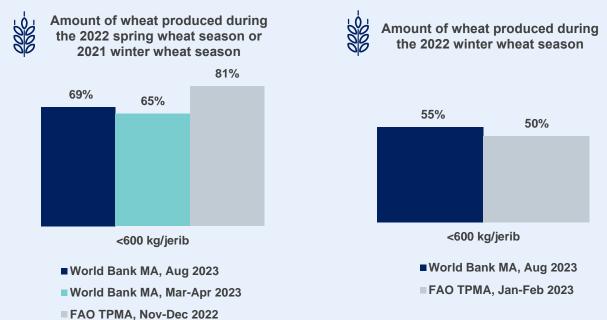
Emergency Food Security Project

In 2023, our EFSP monitoring results were broadly consistent with those of the Food and Agriculture Agency (FAO) contracted physical monitoring TPMA. Beneficiaries expressed high levels of satisfaction with the distribution of the wheat package and its quality and training provided. However, we also confirm relatively low rates of households reporting having received wheat cultivation training (63% FAO TPMA / 65% WB MA).

We monitored both baseline and post-distribution monitoring (PDM) surveys for FAO's 2022 wheat package distribution. Almost two-thirds of households interviewed during the baseline survey as



part of our monitoring (65%, n=858) produced less than 600 kg of wheat per jerib before the wheat package was distributed during the 2022 spring wheat season or the 2021 winter wheat season¹. According to our PDM survey, this fell to 55% (n=439) of households (50% for the FAO TPMA) for the 2022 winter wheat season, for which the harvest took place after FAO distributed the winter wheat package.



Most differences in findings between us and the FAO TPMA were attributable to the time gap between data collection rounds. Some differences may derive from the fact that we collected data by phone, others from where we asked some questions in a slightly different form from the FAO TPMA. Beyond these, we did find:

- 1. A higher proportion of households reporting their views on assistance were not considered (6% versus 3% by the FAO TPMA).
- 2. A higher proportion of households reporting they did not feel well-informed about the assistance provided (17% versus 1% by the FAO TPMA).
- 3. A higher proportion of households reporting dissatisfaction with the timely delivery of wheat (9% versus 1% by the FAO TPMA).
- 4. A higher proportion of households reporting exclusion errors (43% versus 22% by the FAO TPMA) and inclusion errors (18% versus 8% by the FAO TPMA).

¹ In Afghanistan, a jerib is equal to approximately half an acre.

Health Emergency Response

In monitoring Environmental and Social Standards for 559 health facilities (HF) for the Health Emergency Response (HER), a large majority (89%, n=498) were fully operational, including 85% with fully functional water and power supplies. Female community members were present in nearly half of Local Health Committees (49%, n=339)

Three-quarters of the 12,556 community members we interviewed (75%, n=9,400) reported no obstacles in accessing healthcare. Half of those who did face obstacles mentioned poverty as a primary reason (12%, n=1,565).





Overall, HER has made progress in establishing Environmental and Social Standards (ESS) but implementing them remains a challenge. Waste management practice followed high standards for nearly all HFs, but Occupational Health and Safety incident reporting systems were not in place in more than half of operational HFs (58%, n=500).

Grievance Redress Mechanisms (GRMs) exist in most HFs (82%, n=455), but 89% (n=11,231) of households were unaware of them. Information about Gender-Based Violence (GBV), Sexual Exploitation and Abuse (SEA), and Sexual Harassment (SH) was evident in only 5-8% of all HFs monitored. Our financial monitoring for HER included 14 HACT audits, covering USD 103,673,550, with Questionable Expenditure relating to 0.32% (USD 330,378). Detailed results from financial monitoring are in the Financial Monitoring section of this report.

NGO/CSO Capacity Support Project

In September 2023, we monitored the NGO/CSO Capacity Support Project (NCCSP) implemented by the United Nations Development Programme (UNDP), observing 52 training sessions across five provinces. We observed training delivery and conducted interviews with trainers, assistant trainers, and trainees, focusing on training design, facilitation, and attendance, as well as training organization and quality. Despite some delays and inefficiencies observed, nearly all the training participants we interviewed (98% n=286) reported high satisfaction rates.





Central Asia-South Asia Electricity Transmission and Trade Project

The World Bank paused the Central Asia-South Asia Electricity Transmission and Trade Project (CASA 1000) in August 2021. Two years later, at the Bank's request, we monitored five warehouses and 392 transmission towers in August 2023 to assess transmission tower infrastructure and verify materials and equipment stored in the warehouses. This process was intended to facilitate payments to contractors for work completed by August 2021.

Of USD 59.81 million and Euro 0.87 million claimed for this work,

we recommended payment of USD 26.49 million and Euro 0.75 million respectively. Further information on the results of the financial reviews of CASA 1000 claims are in the Financial Monitoring section of this report.



Economic Sector Monitoring

We monitored economic indicators between January and August 2023 in several key areas:

- Prices and availability of food and non-food items, combined into a Consumer Price Index basket as defined by the World Bank, and the extent to which shopkeepers selling these items were paying taxes, relying on barter, or providing credit to customers.
- **Banking sector activities**, including formal banking activities and the activities of informal currency exchange traders and *Hawala* operators.



• **Labor market activities**, including nominal wages and the availability of casual workers, as well as the extent to which civil servants were receiving salary payments and the timeliness of payments made.

We collected information through in-person surveys at markets and banks with shopkeepers, bank branch managers, bank customers, skilled and unskilled laborers, and *Hawala* operators, and by phone interviews with telecom operators and civil servants. Since September 2023, our ESM data collection has been on hold pending the outcome of discussions over continued access for data collection between the World Bank and the Ministry of Finance (MoF). As a result, we are only able to present results from monitoring to August 2023.

Our most important finding for the first half of 2023 is that after reaching a high in February 2023, food prices dropped significantly and by June 2023 were lower than when first monitored in December 2021. This was also the case for non-food items. Although price controls and state-owned enterprises probably played an important part in price decreases during 2023, both had been operationalized by the Interim Taliban Administration (ITA) well before prices began to fall in February. Rather, the reasons for at least part of the price decreases observed in 2023 relate to widespread unemployment as well as limited international aid and foreign investments in Afghanistan, which have resulted in lower incomes, leading to increased poverty in a country with already high poverty levels. In 2019-2020, the World Bank reported that nearly half of Afghan households (47%) were experiencing poverty; by mid-2022 data showed that two-thirds of Afghan households could not afford food and basic non-food items, forcing many adults to engage in low-productivity activities to generate income (World Bank, 2023). During 2023, many Afghans experienced a severe reduction in purchasing power, leading to a decline in demand for supplies, goods, and services, putting a downward pressure on overall prices. In this context, the deflation seen in 2023 is likely indicative of a contracting Afghan economy.

Despite this, evidence from our monitoring did identify some positive economic trends:

- Increased tax collection and revenue: The number of shopkeepers and other vendors paying taxes increased in the second half of 2022 and the first half of 2023. We also saw an increase in the proportion of shopkeepers and other vendors reporting that the amount of taxes they paid had increased. Although the Afghan Revenue Department just missed its revenue target for Financial Year (FY) 1401, the authorities collected more revenue than expected (AFN 7 billion, USD 80 million) thanks to increased exports of natural resources.
- 2. **Regular civil service salary payments:** When we began interviewing civil servants in March 2022, 18% reported they had not been paid in the previous three months. This proportion decreased significantly over time and by May and June 2023, all civil servants interviewed reported they had been paid in the previous quarter. Although salary payments appear to have fully resumed for the civil servants we interviewed, the proportion of civil servants experiencing challenges in withdrawing their salaries remained consistently high (42% on average), most frequently caused by crowding at banks.
- 3. **Improved banking sector liquidity:** Liquidity in the banking sector appears to have improved significantly, with a considerable reduction in the number of bank customers reporting they could not withdraw the full amount to which they were entitled. Moreover, there was a significant decrease in people attributing this to the bank not having sufficient funds. Additionally, an increasing number of customers surveyed visited banks for reasons other than withdrawing money.

Looking ahead

2024 is the final period of the current Monitoring Agent contract, which ends on 31 July 2024. Over the coming months we will continue our financial monitoring reviews for both legacy and current projects, while conducting both in-person and remote physical monitoring activities for each active project in the ARTF portfolio and sectoral tasks. Our workplan includes continued support for users of our Digital Platform, as well as expanding its functionality. Financial monitoring activities and physical monitoring data collection will continue through to the end of July, with a close-out period in June and July to allow for finalization of all reporting products and supporting a handover period of data collected in the last two months of the contract to the incoming World Bank service provider.



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Introduction

Scope of our monitoring and using this report

As the World Bank Third Party Monitoring Agent (TPMA) for the Afghanistan Resilience Trust Fund (ARTF), we provide the World Bank and other stakeholders with visibility of and assurance over project implementation through a mix of financial and physical monitoring activities. This report provides the cumulative results of financial and physical monitoring during 2023 to provide a comprehensive view of project performance. We present our results by project, allowing readers to understand each project's individual performance.

Our purpose is to provide financial assurance, to verify that anticipated project outputs are being achieved and intended beneficiaries are being reached. In doing this, we provide evidence of the implementation of cross-project Environmental and Social Standards (ESS) and Entry Criteria for Access (ECAs), in support of the World Bank's monitoring framework. In addition, we conducted sectoral monitoring of Afghanistan's economy and health system.

Our findings draw on an evidence base that includes thousands of financial and project documents and hundreds of thousands of data points from in-person monitoring visits, as well as in-person and phone interviews. This report also captures how we have worked with various UN agencies to support them with filling information gaps and to inform their decision-making for current and future programming, including through the collaborative development of monitoring frameworks for ARTF-funded projects.

In 2023, we monitored ARTF-funded projects being implemented by different UN agencies covering community resilience, food security, health, livelihoods, and water, sanitation, and hygiene. This report highlights our monitoring activities and results for the projects detailed below.

Project		Implementing agency	Status of monitoring at the end of 2023	
Community Resilience and Livelihoods Project (CRLP)		United Nations Office for Project Services (UNOPS)	Ongoing	
	Emergency Food Security Project (EFSP)	Food and Agriculture Organization (FAO)	Ongoing	
$\tilde{\langle}$	Health Emergency Response Project (HER)	United Nations Children's Fund (UNICEF)	Ongoing	
	Maternal and Child Benefit Program (MCBP); component of HER 2	World Food Programme (WFP)	Monitoring Framework under development	
	NGO and CSO Capacity Support Project (NCCSP)	United Nations Development Programme (UNDP)	Ongoing	
٥	Water Emergency Relief Project (WERP)	UNOPS and Aga Khan Foundation (AKF)	Monitoring Framework under development	

Table 1: Status of ARTF project monitoring at the end of 2023

This report also highlights activities and results from our Economic Sector Monitoring (ESM) in 2023, including findings in areas such as the prices and availability of food and non-food items, labor market activities, including nominal wages and the availability of casual workers, and civil servant salaries.

In addition, we continued to provide assurance through ad hoc monitoring for the Central Asia-South Asia Electricity Transmission and Trade Project (CASA 1000), for which implementation paused on 15 August 2021.

Our added value

During 2023, our monitoring teams comprised around 70 international and Afghan technical experts, researchers, and management staff, supplemented by around 500 full- and part-time in-country Afghan staff. The team employed a range of monitoring approaches designed to strengthen accountability for UN-implemented projects funded through the ARTF.

By continuing to gain access to documentation under challenging circumstances, we assisted the World Bank in documenting expenditure amounting to over USD 29.74 million in the legacy project portfolio, which might otherwise have been written off after August 2021. Our financial monitoring focused on Harmonized Approach to Cash Transfers (HACT) audits for HER and an expenditure review for CRLP. We provided alternative assurance arrangements through reviews of Statements of Cash Receipts and Payments (SCRPs). We continued to monitor ARTF and International Development Association (IDA) project bank balances and proceeded with the validation of outstanding commitments under CASA 1000.

As part of our physical project and sector monitoring, we completed a total of 2,016 location visits and 69,021 in-person and telephone interviews.²

Our physical monitoring under the UNOPS-implemented CRLP included 820 location visits. We visited 335 subprojects and monitored the ECA adherence of 384 Community Development Councils (CDCs). We conducted 9,669 in-person and telephone interviews to monitor ECA adherence, Labor-Intensive Work (LIW), Cash For Work (CFW), and Social Grant (SG) provision.

Under EFSP, we also completed verification of FAO TPMA baseline and beneficiary verification (BBV) and postdistribution monitoring (PDM) findings relating to the 2022 wheat package distribution through 2,342 phone interviews.

We completed in-person collection of ESS and construction data from 559 health facilities for the UNICEFimplemented HER and counter-verified UNICEF TPMA findings from 120 health facilities (HFs). As part of project monitoring, we completed 22,388 in-person interviews.

We visited 48 training locations and conducted 292 in-person and phone interviews for NCCSP, implemented by UNDP.

For ESM, we conducted 368 in-person market visits and 28,433 in-person and telephone interviews up to August.³

As part of legacy portfolio monitoring, we conducted infrastructure and warehouse monitoring for CASA 1000, completing 76 location visits to monitor 392 towers and five warehouses.

² This report details findings from physical monitoring activities completed by 20 December 2023. As such, there may be activities that began in 2023 but had not been completed by the time of this report. Findings from these later activities will be included in our Q1 2024 report. This report does not include details and findings from every activity undertaken, as some were conducted for internal monitoring purposes, not intended for publication. As a result, disaggregated figures may not fully reflect aggregate totals.

³ In September, ESM data collection was paused pending the outcome of a request for continued access for data collection from the World Bank to the Ministry of Finance.

Adapting to challenges

Afghanistan continues to present challenges both for program implementation and monitoring. In many provinces, the terrain is difficult and the roads poor. Often inclement weather and high temperatures constrain access to project sites and communities. Limited mobile phone ownership, internet connectivity, and electricity supplies, particularly in rural areas, continue to present challenges, making it harder to contact community members for interviews or to use internet connectivity for data collection and uploading. We continue to face difficulties accessing women for interviews, both in-person and over the phone.

Despite the reduction in widespread conflict after August 2021, isolated instances of conflict persist, particularly in the northeast around Panjsher. Security and kidnapping threats from insurgent groups remain a concern for projects, community members, and our staff, given the breadth of places in which we operate. To address this, we implement various strategies, including recruiting monitors from local districts, to alleviate accessibility challenges. We put significant effort into establishing local networks to gain a comprehensive understanding of evolving dynamics and potential risks.

Our approach involves training monitors to communicate difficulties encountered during data collection to our coordinators, rather than letting them make impromptu decisions that could increase risks. In cases where communities are inaccessible due to local insecurity or weather conditions, we choose an alternative community from a pre-selected buffer sample, but allow for visiting previously inaccessible communities as circumstances permit or conduct phone-based interviews instead. We enable female call center staff to work from home and budget for and ensure the presence of a *mahram* for our female enumerators in the field.

For phone-based interviews, we ensure a sufficiently large sample of potential respondents to account for unanswered calls. To mitigate data quality risks, we consistently implement a multi-layered data control and assurance process.

During 2023, our data collection teams encountered challenges in ensuring coordination with the Interim Taliban Administration (ITA), working closely with different ministries and provincial and district authorities to establish networks and relationships to enable data collection. Arranging access has frequently required extensive, repeated and often time-consuming coordination with the ITA, resulting in some delays to in-person data collection, largely due to evolving and changing approaches to authorizing data collection.

Consequently, a substantial amount of energy during 2023 was dedicated to coordinating and fostering relationships to secure the necessary permissions for our work. This involved interacting with individual ministers and officials at various levels, including provincial governors. This process begins well before the actual data collection can take place, necessitating the management of expectations regarding both the timelines for data collection and the level of coordination involved. In 2023, this process nevertheless resulted in some delays to launching data collection and continued to create challenges throughout the year.

Financial monitoring

Our financial monitoring toolkit

In 2023, our financial monitoring focused on HACT audits for HER and an expenditure review for CRLP. We also provided alternative assurance arrangements through reviews of SCRPs.

We continued to monitor ARTF- and IDA-funded project bank balances and undertook the validation of outstanding commitments under CASA 1000.

Harmonized Approach to Cash Transfers audits

In accordance with UNICEF terms of reference for audits under the HACT Framework, we audited the expenditure as set out in the Funding Authorization and Certificate of Expenditures (FACE) forms for the organizations in the table below. The objectives of our audit were set out in the HACT Framework and included obtaining reasonable assurance about whether the FACE forms were free from material misstatement, if so whether due to fraud or error, and to issue an auditor's report that included our opinion.

During the year, we completed 18 HACT audits. This included four HACT audits under the Sehatmandi project as a pilot for HER, followed by 14 under HER. The results of the audit reports are summarized below.

Table 2: Summary of HACT a	audit results in 2023 und	der Senatmand	I and HER	

Service provider	Audited expenditure (USD)	Questionable Expenditure (USD)	% of audited expenditure	Audit opinion			
Pilot phase under Sehatmandi (Expenditure covered 1 February to 30 June 2022)							
Aga Khan Foundation Afghanistan	4,081,769	15,989	0.39%	Unmodified ⁴			
Agency for Assistance and Development of Afghanistan	7,853,073	3,434	0.04%	Unmodified			
Bu Ali Rehabilitation and Aid Network	1,782,785	8,329	0.47%	Unmodified			
Organization for Health Promotion & Management	4,453,325	1,567	0.04%	Unmodified			
Total	18,170,952	29,319	0.16%				
Under HER (Ex	penditure covered 1	July to 31 Decemb	er 2022)				
Aga Khan Foundation Afghanistan	6,954,270	28,756	0.41%	Unmodified			
Agency for Assistance and Development of Afghanistan	15,249,003	10,661	0.07%	Unmodified			
Bakhtar Development Network	11,234,090	33,042	0.29%	Unmodified			

⁴ An 'Unmodified' opinion is expressed when financial statements present fairly in all material respects the financial positions and results of the entity. Unmodified audit opinions are presented in cases where the Questionable Expenditure is less than 2% of the total reported expenditure.



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Service provider	Audited expenditure (USD)	Questionable Expenditure (USD)	% of audited expenditure	Audit opinion
Bu Rehabilitation and Aid Network	3,641,156	85	0.00%	Unmodified
Care for Afghan Families	2,746,043	25,980	0.95%	Unmodified
Coordination for Humanitarian Assistance	7,033,463	9,307	0.13%	Unmodified
Health-Net International Transcultural Psychological Organization	14,872,624	0	0.00%	Unmodified
Just for Afghan Capacity and Knowledge	8,842,522	11,252	0.13%	Unmodified
Medical Management Research Courses for Afghanistan	5,310,838	78,957	1.49%	Unmodified
MOVE Welfare Organization	5,339,312	51,362	0.96%	Unmodified
Organization for Health Promotion and Management	11,677,981	3,219	0.03%	Unmodified
Relief Humanitarian Development Organization	2,266,661	64,358	2.84%	Qualified ⁵
Solidarity for Afghan Families	3,305,586	1,124	0.03%	Unmodified
Swedish Committee for Afghanistan	5,200,001	12,275	0.24%	Unmodified
Total	103,673,550	330,378	0.32%	

We also continued to conduct 35 HACT audits of implementing partners under HER and the Education Emergency Response in Afghanistan (EERA) projects for the period January to June 2023. The results for these will be available in our 2024 reporting.

Statements of Cash Receipts and Payments

Based on procedures agreed with the World Bank, we continued our review of SCRPs, which form part of each project's financial statements for Afghan Financial Year (FY) 1399 (equivalent to 22 December 2019 to 20 December 2020) and 1400 (equivalent to 21 December 2020 to 21 December 2021). These reviews aim to determine the validity and accuracy of financial transactions and information reflected in the SCRPs.

We reported on six SCRPs for FY 1399 and 28 SCRPs for FY 1400, submitting SCRP Cover Letters monitoring an average of 94% of payments made. The results of our review are summarized below.

⁵ A 'Qualified' opinion is expressed when financial statements contain material misstatements or omissions. Qualified audit opinions are presented here in cases where the Questionable Expenditure is more than 2% the total reported expenditure.

FY	Total payments reported in the SCRP	Total payments reviewed	% of total payments reviewed	Questionable Expenditure	Questionable Expenditure as % of total payments
FY 1399	339,737,846	314,811,630	93%	2,112,507	0.62%
FY 1400	92,071,023	90,551,105	98%	1,134	0.00%
Total	431,808,869	405,362,735	94%	2,113,641	0.49%

Table 3: Summary of SCRP reviews completed in 2023, in USD

Review of project commitments

In accordance with our Terms of Reference with the World Bank, we completed Commitment Reviews for two projects during the reporting period. The objective of these review was to determine whether the project's commitments were for the intended purposes and eligible for financing in accordance with their Grant or Financing Agreement, and to report on the status of the project's advances and Designated Account activities after 15 August 2021.

We reviewed project commitments in the form of expenditure incurred before 15 August 2021, but not paid for. We reported on whether the projects' commitments were for the intended purposes and eligible for financing in accordance with the ARTF Grant and IDA Financing Agreements, and on the status of project advances and DA activities after 15 August 2021.

We recommended USD 43,420 as eligible for payment and documentation under the Digital Central Asia-South Asia Project and AFN 1,562,530 under the Higher Education Development Project. The results of our review are summarized in the table below.

Project	Commitments claimed (USD)	Commitments claimed (AFN)	Commitments recommended for documentation (USD)	Commitments recommended for documentation (AFN)
Digital Central Asia-South Asia Project	512,197	3,983,222	43,420	-
Higher Education Development Project	607,996	51,170,778	-	1,562,350
Total	1,120,193	55,154,000	43,420	1,562,350

Table 4: Summary of commitment reviews completed in 2023

Review of project liabilities

In March 2023, we were asked by the World Bank to review expenditure ('Commitments') outstanding as of 15 August 2021 payable to private sector contractors for ARTF- and IDA-funded projects. The objective was to determine whether the Commitments were for the intended purposes and eligible for financing in accordance with the Grant and Financing Agreements.

The review initially focused on the validation of invoices from contractors for CASA 1000 and the Trans-Hindukush Road Connectivity Project (THRCP) under the Direct Payment modality to private sector contractors. It was subsequently expanded to include unpaid expenditure as of August 2021 under all categories of ARTFand IDA-funded projects (including salaries, project implementation and management costs). The review has been rebranded and is now called a 'liabilities review', rather than a 'commitment review'.

Central Asia-South Asia Electricity Transmission and Trade Project

Since May 2023, we have been reviewing and certifying invoices submitted by three contractors, Kalpataru Power Transmission Limited (KPTL, for Lot 1), KEC International Limited (for Lots 2 and 3), and CESI / WAPCOS. Out of the total amount of USD 59.81 million and Euro 0.87 million claimed for these contracts, we recommended payment USD 26.49 million and Euro 0.75 million respectively. This review is an ongoing process, in which additional Cover Letters recommending payment are expected to be issued in phases, as and when issues are resolved.

Table 5: Summary of review and certification of invoices submitted by CASA 1000 contractors

	Euro	USD
Total invoices submitted for payment	870,357	59,814,652
Total recommended for payment	747,751	26,494,939

Trans-Hindukush Road Connectivity Project

We performed procedures agreed with the World Bank to assess eligibility of unpaid liabilities for services delivered by UNOPS on or before 15 August 2021, relating to THRCP under IDA Financing Agreement No. D093-AF. The procedures were performed to assist the World Bank in evaluating whether the liabilities were determined in accordance with contractual terms and conditions and were eligible for payment. UNOPS submitted liabilities amounting to USD 525,095 for payment under THRCP for review. We recommended USD 113,456 for payment. The results of our review are summarized below.

Table 6: Summary of review of unpaid liabilities under THRCP

	USD
Liabilities reported by UNOPS	525,095
Questionable Expenditure in the form of cut-off errors (expenses incurred after 15 August 2021)	(411,639)
Total	113,456

Other project liabilities

In addition, we were requested by the World Bank to review and assess the eligibility of project liabilities under all other ARTF- and IDA-funded projects. These have been estimated at USD 48,772,402. During December 2023, we continued our efforts in agreeing the final list of liabilities with the Ministry of Finance (MoF) and line ministries. This was ongoing at the end of 2023.

Statement of Expenditure Reviews

Community Resilience and Livelihoods Project

In accordance with procedures agreed with UNOPS and the World Bank, we completed a review of expenditure amounting to USD 607,652 reported by 13 private sector contractors for Q4 2022 (up to 31 December 2022) and expenditure amounting to USD 2,408,909 reported by 31 private sector contractors for Q1 2023 (up to 31 March 2023) under Component 2 of the project.

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The scope of our review was limited to labor costs, in the form of payments made to unskilled and skilled laborers under the CFW scheme, summarized below. The objective of the review was to determine whether expenditure reported by the contractors in the period was for the intended purposes and eligible for financing in accordance with the Grant Agreement signed between IDA, acting as administrator of the ARTF, and UNOPS. We were required to review the reported expenditure and determine the eligibility, validity and accuracy of financial transactions and information reflected therein.

Table 7: Summary of expenditure review for CRLP, in USD

	Q4 2022	Q1 2023	Total	% of total
Total expenditure	607,652	2,408,909	3,016,561	
Total expenditure (earthworks, clearing, concrete, structures, etc.)	226,554	1,034,025	1,260,579	
Total expenditure (labor costs only)	381,098	1,374,884	1,755,982	
Total sample	212,860	457,150	670,010	38%
Questionable Expenditure	1,262	921	2,183	<1%

We sampled and reviewed 38% of labor costs (USD 670,010) reported by the project as expenditure under Component 2 up to Q1 2023, with Questionable Expenditure (QE) relating to 0.12% (USD 2,183) of total expenditure.

Strengthening Afghanistan's Financial Intermediation Project

During 2023, at the World Bank's request, we completed a review of Statements of Expenditure (SoEs) submitted by the Afghanistan Credit Guarantee Fund and the MoF for the Strengthening Afghanistan's Financial Intermediation Project (SAFI) under IDA Financing Agreement No. D723-AF.

The objective of the review was to determine whether the expenditure incurred by the project was for the intended purposes and eligible for financing in accordance with the Financing Agreement. The procedures were performed solely to assist the World Bank in evaluating whether the expenditure stated by the project on the SoE, for documentation, has been reported in accordance with the Financing Agreement.

The results of our review are summarized below.

Table 8: Summary of expenditure review for SAFI, in USD

SAFI Project	Expenditure claimed for documentation	Amount recommended for documentation	% recommended for documentation
Afghan Credit Guarantee Foundation	820,713	820,713	100%
Ministry of Finance	326,223	61,799	19%
Total	1,146,936	882,512	77%

Review of the status of Questionable Expenditure

From 21 December 2019, projects funded through the Investment Window of the ARTF or by the IDA were required to submit bi-monthly, quarterly, and bi-annual SoEs. We conducted SoE reviews for expenditure incurred up to 15 August 2021, and classified as QE where we found evidence of inadequate or a lack of supporting documents, material non-compliance with financial policies, applicable procurement regulations or

control frameworks, incomplete contracted tasks and deliverables, or the non-existence of assets procured or constructed.

In accordance with our Terms of Reference with the World Bank, we continue to conduct quarterly follow-ups of the status of QE. Our methodology involves reviewing supporting documents already in our possession or subsequently obtained from the MoF to assess their adequacy and impact. In line with this approach, we reported in our 2022 Annual Report that the outstanding (portfolio-level) QE amounted to USD 7,681,130 as of 31 December 2022.

Our follow-up in 2023 to determine the status of final QE after adjustment is summarized below. As of 31 December 2023, outstanding QE amounted to USD 6,245,439, with QE amounting to USD 1,435,691 having been resolved and recommended for documentation during the year.

Table 9: Summary of outstanding QE

	USD
Outstanding QE as of 31 December 2022	7,681,130
QE resolved from review in 2023 recommended for documentation	1,435,691
Outstanding QE as of 31 December 2023	6,245,439

Review of project bank accounts

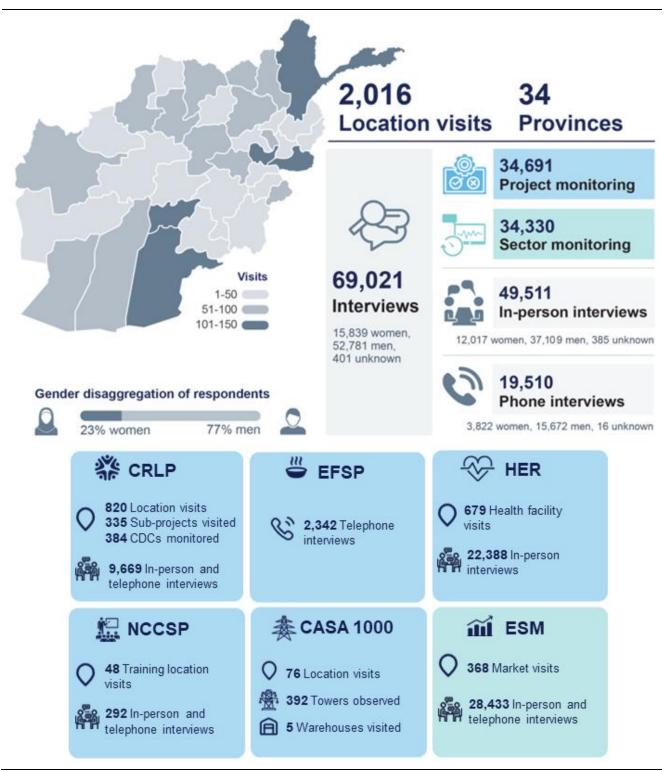
The World Bank asked us to review transactions recorded in project bank accounts from 15 August 2021. Following a World Bank request that we conduct quarterly reviews of project bank accounts, we reported on the status of bank accounts in our Quarterly Progress Reports. The bank accounts comprise projects' Designated Accounts (denominated in USD), Clearing Accounts (denominated in AFN), and the NHLP Farmers' Contribution Account (denominated in AFN). The Clearing Account balance mainly represents balances held for the Citizens' Charter Afghanistan Project (CCAP), the Covid-19 Relief Effort for Afghan Communities and Households (REACH) project, and the Education Quality Reform in Afghanistan (EQRA) project.

In 2023, we verified 81 project bank balances, noting no movement in the balances of the Designated, Clearing, or Farmers' Contribution Accounts during the year. We converted AFN-denominated balances using rates quoted by Da Afghanistan Bank (DAB, the Afghan central bank) at the beginning and end of the year. We estimate that the bank balances as of 31 December amounted to approximately USD 301 million for 40 projects.⁶

⁶ A significant amount of funds were in the form of advances from Clearing Accounts to Community Development Council (CDC) accounts, unspent as of 15 August 2021. We do not review CDC bank accounts.

Physical monitoring





⁷ This report does not include details and findings from all activities, as some were conducted for internal monitoring purposes, not intended for publication. As a result, disaggregated figures may not fully reflect aggregate totals.

Community Resilience and Livelihoods Project (CRLP)

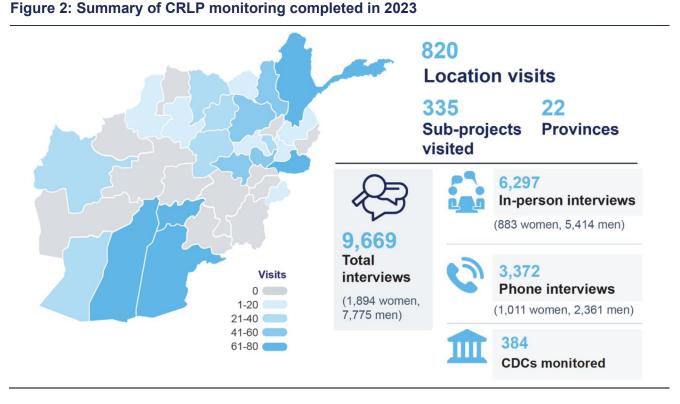
Physical and financial monitoring overview

For the UNOPS-implemented CRLP, we monitor sub-projects to assess the following:

- Construction and implementation quality of sub-projects;
- Adherence by CDCs to ECA requirements; and
- Community remobilization activities, including assessing CFW, LIW, and SG payments, verifying the eligibility of laborers and beneficiaries, and post-distribution monitoring.

Over the lifetime of the project, we expect to monitor 678 out of 6,775 project-supported communities (10%, 6,220 rural and 555 urban).

In 2023, we visited a total of 335 sub-projects and monitored a total of 384 CDCs. We monitored and reported on the construction of 240 of these sub-projects, assessing physical progress, the quality of work done, and ESS compliance. Additionally, we completed 9,669 telephone and in-person interviews to monitor ECA adherence, and LIW, CFW, and SG activities, in both urban and rural areas across 22 provinces.



Financial monitoring during 2023 reviewed expenditure amounting to USD 607,652 reported by 13 private sector contractors for Q4 2022 (up to 31 December 2022) and expenditure amounting to USD 2,408,909 reported by 31 private sector contractors for Q1 2023 (up to 31 March 2023) under Component 2 of the project. The scope of our review was limited to labor costs, for payments made to unskilled and skilled laborers for CFW. In all, we sampled and reviewed 38% of labor costs (USD 670,010) reported under Component 2 for



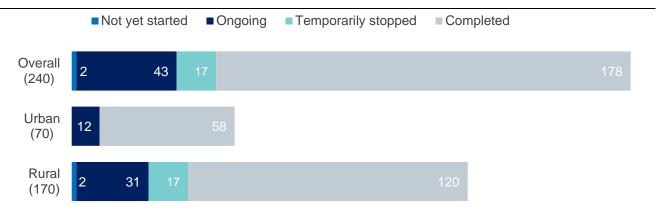
expenditure until Q1 2023, with QE relating to 0.12% (USD 2,183) of total expenditure. Detailed results are in the Financial Monitoring section of this report.

Construction monitoring

Sub-project status

In 2023, we monitored construction for 240 sub-projects across 22 provinces, assessing physical progress, the quality of work, and ESS compliance. Of these, 170 (71%) were in rural areas, the other 70 in urban areas. Of the 240 projects, 43 were ongoing, 17 had been temporarily stopped, 178 had been completed, and two had not yet begun implementation.

Figure 3: Sub-project status



Rating of sub-projects

How we rate sub-projects:

Our engineers assign scores for three aspects for each sub-project: Materials, Workmanship, and Operations & Maintenance (O&M where applicable). Although not a requirement for CRLP, we provided O&M scoring to support UNOPS' and World Bank teams' reflections on the sustainability of sub-projects. To assign sub-project ratings, we applied a scale where 0.00-0.99 is Very Poor and 5.0 Very Good.

We applied scores to Materials and Workmanship for both ongoing and completed subprojects, and to O&M for completed sub-projects only. We adjusted the scores to account both for the number and severity of identified issues (listed as Critical, Major or Minor 'deviations') and for evidence of Good Practice, where work was done over and above technical specifications, or of Extra Work, where additional elements had been constructed at no cost to the sub-project, to provide a rating for each sub-project, aggregated to provide an overall project rating for the reporting period.

The overall rating for the 240 sub-projects we monitored in 2023 is **Good**, as follows:

- Seven sub-projects were rated Very Good;
- 180 sub-projects were rated **Good**;
- 40 sub-projects were rated Average;
- 10 sub-projects were rated **Below Average**;
- One sub-projected was rated **Poor**;
- Two sub-projects had not yet begun implementation and were therefore not rated.

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The figure below presents average aspect ratings across the 238 sub-projects monitored and rated in 2023.

Figure 4: Average aspect ratings



Good Practice and Extra Work

We found 13 examples of Good Practice and 42 examples of Extra Work. These examples were principally through achieving more than was specified, such as a planned graveled road of 965 meters being extended to cover 3,500 meters, using gravel obtained locally, but at no additional cost.

Deviations

How we classify deviations:

We define deviations as instances where technical drawings, specifications, or common engineering standards have not been followed, affecting any outputs created. We classify deviations as:

Critical: A deviation which, if not rectified, could lead to the injury or death of a worker or future user, or could lead to the failure of the sub-project as a whole.

Major: A deviation that is not life-threatening but that affects the structural integrity or overall sustainability of the sub-project.

Minor: Often cosmetic, a deviation that does not affect a sub-project's structural integrity, usability, or sustainability. These can often be corrected with little effort and at limited cost.

From 5,465 observations made, we identified 140 (3%) deviations: ten Critical, 28 Major, and 102 Minor, affecting 90 sub-projects.

Out of 259 attributed causes of deviations, our engineers most frequently reported poor supervision by project engineers (n=100), followed by poor supervision by the contractor (n=37).

Of the 140 deviations identified during this reporting period, 47 (34%) had been rectified by the end of December, with one deviation deemed as non-rectifiable.

Table 10: Sub-projects with deviations

	Sub-projects
Sub-projects with Critical and/or Major deviations	35
Sub-projects with only Minor deviations	55

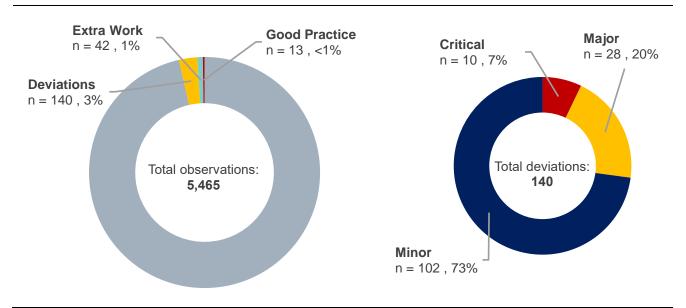


Figure 5: CRLP sub-project observations and deviations

Figure 6: Probable causes of deviations⁸

•	
Poor supervision by project engineers	39%
Poor supervision by contractor	14%
Poor workmanship	9%
Not following design and specifications	7%
Poor quality of materials	4%
Lack of budget	4%
Inexperienced contractor	4%
Poor coordination between contractor and supervisors	3%
People caused the deviation	3%
Safety requirements - lack of awareness	3%
Poor survey	2%
Poor supervision by CDC	2%
Lack of testing	2%
Safety requirements - lack of use	2%
Weather or natural disaster	1%
Poor design	1%
Lack of safety procedures on site	<1%
Community conflict	<1%

⁸ A deviation may have more than one probable cause.

Environmental Standards

Procurement and bid documents for all 70 urban sub-projects included requirements in relation to dust and waste management, water contamination, the use of borrow pits, and other environmental issues. In all urban sub-projects, costs had been allocated to implement an Environmental and Social Management Plan, but not for any of the 170 rural sub-projects.

Of the 240 sub-projects, 11% (n=26), all rural, showed evidence of negative environmental impacts. Over threequarters of all sub-projects (78%, n=189) properly managed and disposed of excavated materials on site. Of the 49 sub-projects where this did not occur, all were located in rural areas.

Workers at two-thirds of sub-projects (35%, n=85) had received training in waste management. Of the 156 sub-projects where workers had not received training, all but one were rural (91% of all rural sub-projects).

In all, 63 sub-projects required a quarry area, with all having taken measures to prevent negative effects to the environment.

Of 144 trees cut down for four sub-projects, three sub-projects in Nangarhar accounted for 143 of these, with 335 replacement trees planted. One tree cut down in Baghlan had not been replaced.

Social Standards

There were no security incidents recorded at any of the 238 sub-projects where implementation was ongoing, had temporarily stopped, or been completed.

Of these 238 sub-projects, 31% (n=73) included the need for a labor management plan in procurement and bid documents, with contractors providing labor management plans for all but two sub-projects. Almost half of the 238 (45%, n=107) ongoing or completed sub-projects included labor recruitment plans for community workers, and almost all contractors (96%, n=104) implementing these sub-projects had held meetings with the Gozar Assemblies and CDCs to ensure workers were hired in line with CRLP protocols.

At 43 sub-project sites where work was ongoing, only around one-fifth (21%, n=9) had warning signs in place or were barricaded or cordoned off where needed (19%, n=8). All sub-projects where warning signs were missing or work areas not barricaded or cordoned off were in rural areas.

At the sites with ongoing work, contractors had provided workers with drinking water at only one-third (33%, n=14) of locations, equally split between urban and rural areas.

Safety management

At all 70 urban sub-projects, procurement and bid documents included the requirement for occupational and community health and safety measures, and costs had been allocated for their implementation in sub-project bills of quantities. Contractors had assigned an environmental health and safety officer for each sub-project. None of the 151 ongoing or completed rural sub-projects were or had been required to do so.

In a quarter of 43 ongoing sub-projects (26%, n=11), workers were wearing appropriate personal protective equipment.

Sub-project staff and workers at more than three-quarters of the 238 ongoing, temporarily stopped, or completed sub-projects (77%, n=183) had received environmental health and safety training, and 61% (n=144) first aid training. However, only at two out of five sites (39%, n=93) did contractors have training records on site.

Just over one-third of 238 ongoing, temporarily stopped, or completed sub-projects (35%, n=83) had a system in place for reporting incidents or physical injuries.

ECA adherence by CDCs

We monitored adherence of CDCs to ECA requirements as follows:

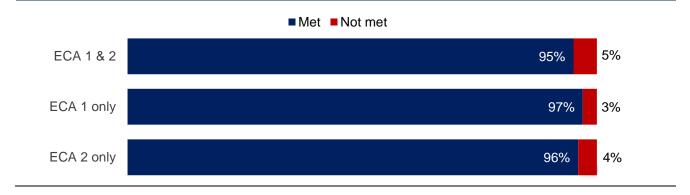
- ECA 1 involves checking the membership of CDCs to assess whether at least 70% of members listed in the UNOPS Management Information System (MIS) are part of, and engaged with, a named CDC.
- ECA 2 checks that women comprise at least 40% of a CDC's membership.

Only CDCs meeting both ECA 1 and 2 are considered to have met ECA requirements, while CDCs meeting only one of the two ECAs do not meet the threshold.

We sampled and monitored 384 CDCs (358 rural, 26 urban) across 22 provinces. Of these, 150 CDCs were monitored by phone in March 2023, with 234 monitored through in-person verification in October and November 2023.

In all, 97% (n=371) of CDCs met ECA 1, 96% (n=367) met ECA 2 and 95% (n=366) met both.

Figure 7: CDCs meeting ECA requirements



In all, 18 CDCs did not meet one or more ECA requirements, four in urban and 14 in rural areas, in eight provinces: eight in Hilmand, three in Hirat, two in Parwan; and one each in Kandahar, Kapisa, Maidan Wardak, Nimroz, and Uruzgan.

Of these 18, 13 did not meet ECA 1, 17 did not meet ECA 2, and 12 met neither.

CDC member verification

The 384 CDCs sampled had a total of 7,490 CDC members listed in the MIS, 47% women. We assessed 3,132 members through phone verification in March 2023 and 4,358 members through in-person verification in October and November 2023.

Through phone verification, we verified 2,871 members (92%), 1,509 men and 1,362 women. Of the 261 members not verified (8%), 130 were men and 131 women.

Through in-person verification, we were able to verify 4,223 (97%) members, 2,272 men and 1,951 women. Of the 135 members not verified (3%), 54 were men and 81 women.

Figure 8: CDC members verified



Community mobilization

We interviewed 729 CDC members (90% men, 10% women) across 238 locations (212 rural, 26 urban) in 21 provinces as part of community mobilization monitoring.

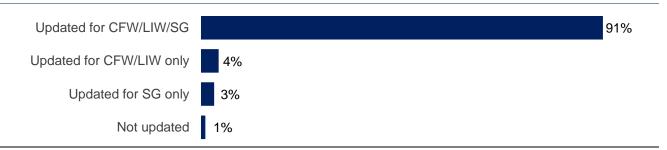
Resource mapping

A large majority of CDC members interviewed (93%) said that the community resource mapping had been updated in their CDC. A slightly smaller majority said that all male members of the CDC had been involved in updating, compared to just under three-quarters (70%) saying all female CDC members had been involved as well. Where the resource mapping had been updated, 97% said that suggestions from men had been taken into account, compared to 82% saying that suggestions from women had been included.

Eligible beneficiary household lists and sub-project selection

A large majority of lists of eligible beneficiary households (91%) had been updated for both CFW/LIW and SGs. The reasons for not updating the listing were given as lack of information/ knowledge about beneficiary listing, lack of FP support, or CDC members being too busy to do so. Where the eligible beneficiary households list had been updated, 96% or respondents reported that all male CDC members had been involved, and 75% said that all women members had been involved.

Figure 9: Updates to eligible beneficiary household list



Where women CDC members were not involved in updating the eligible beneficiary lists (n=85), the reasons given were; not allowed by authorities (49%); family commitments (41%); not invited to participate (31%); did not want to participate (18%); not aware of being allowed or eligible to participate (11%); and a *mahram* was required for all CDC activities (1%).

We found that 100% of male CDC members were involved in the selection of CFW activities, while 82% of women were involved. Of those interviewed, 81% said suggestions from women CDC members had been used in the selection of CFW projects.

In terms of challenges faced, 5% (n=37) reported that these related to updating or completing the eligible household beneficiary list, 2% (n=18) that they involved the selection of sub-projects; and another 2% (n=13) that they related to the updating of community resource mapping.

In CFW/LIW activities, 17% of CDC members said that there were eligible households in their CDCs that had not been included in the beneficiary listing, a figure that rose to 20% for SG activity.

Grievance Redress Committees and Mechanisms

Of 729 CDC members interviewed, 88% indicated that a Grievance Redress Committee (GRC) had been established for community members to lodge complaints or concerns regarding project activities, of whom 83% said a GRM had been established. Where a GRM had been established, 97% said that it was operational, 94% that it was accessible, and 4% that it was inaccessible, with 2% reporting that they did not know.

We interviewed 54 GA/CG male members in relation to community mobilization for LIW and SGs, covering seven provinces (Balkh, Bamyan, Hirat, Kabul, Kandahar, Kunduz, Nangarhar) and 19 GAs/CGs. Almost all (98%) said that the LIW beneficiary list had been completed for their GA/CG sub-project. A small minority (7%) said that there had been challenges faced while doing so, but 89% said that suggestions from community representatives had been included in sub-project selection.

For the SG activities, just under one-third of GA/CG members interviewed (31%) said that there were eligible beneficiary households who had not been included in the labor work for sub-projects; of whom 35% said that those excluded were internally displaced persons (IDPs) who had recently moved into their area.

Of 54 GA/CG members interviewed, 85% said a GRM had been established in their GA/CG for sub-projects. Of these, 93% said the GRM was operational and accessible and 2% said that it was not operational.

In interviews with 343 members of CDC, GA, or CG GRCs regarding community mobilization in 22 provinces, 79% (n=271) reported a GRC had been established. Where it had been established, 75% of respondents said that the GRC included both men and women.

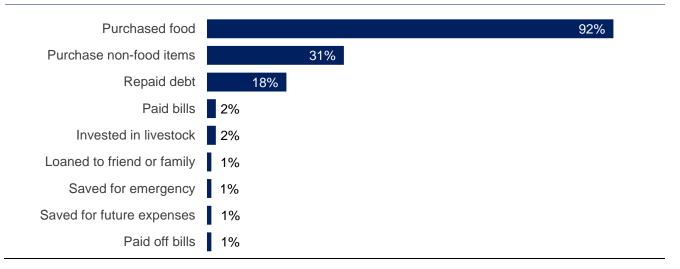
Of these interviewees, 80% reported that a GRM had been established, and 27% (n=94) said that members had used it to report grievances. Of those reporting grievances having been reported, 76% said all grievances had been resolved, and 9% equally that most or some had been resolved, with 7% reporting that none had been resolved.

Post-distribution monitoring

In 1,313 interviews with CFW/LIW laborers covering 22 provinces, all laborers (100%) confirmed they had worked on the sub-projects, 9% of whom said that someone else from their household was working as a laborer. Each laborer worked for an average of 28 days, paid at an average of AFN 450 per day.

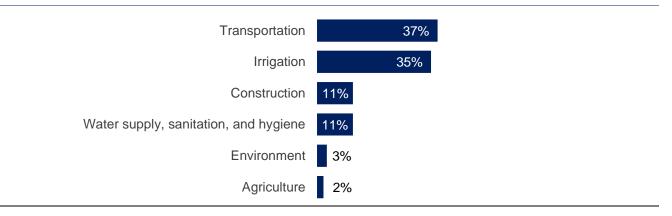
Of those interviewed, 86% confirmed they had been paid for all the days worked, 13% had been paid for some days worked, and less than 1% said they had not been paid for any days worked. Most laborers (92%) reported using at least some of their wages to buy food for the household, while just under one-third (31%) purchased non-food items.

Figure 10: Use of payments by laborers



The laborers interviewed mainly reported working in the transport (37%) and irrigation (35%) sectors.

Figure 11: Laborer sectors of work



Almost all laborers (97%) reported that their overall household income had increased, that participation in projects had improved their overall wellbeing (97%); and they were satisfied with their participation (98%).

Almost three-quarters of laborers (72%, n=944) reported that they were aware of the GRM, but only 2% of laborers (n=28) reported having any complaint to make, found in Balkh, Hilmand, Kandahar, Khost, Wardak, Nangarhar, Nimroz, and Uruzgan.

Social Grant beneficiary household profiles

We sampled and traced 1,527 SG beneficiaries listed in the MIS, covering 22 provinces.

We found and interviewed 57% of beneficiaries listed (53% women, 47% men). Where another 31% of beneficiaries were unavailable for interview, we interviewed a different household member. As a result, a total of 1,355 beneficiaries (88%) were confirmed. Of the 11% not confirmed (172 beneficiaries), just under a third (31%) involved the household being vacant or members having temporarily moved away, with a similar percentage having moved away permanently. In one-fifth of cases (22%) no one was aware of the listed beneficiary. In 15% of cases, it was reported that the beneficiary had come from another area to receive the grant and since moved back.

More than four-fifths of respondents (84%) confirmed they had received either a cash grant or a food package; but at the time of monitoring 16% reported said they had yet to receive either. Of those who had received a cash grant, the average amount received was AFN 11,700 (approximately USD 166 as of 31 December 2023).

Of those interviewed, 46% of beneficiary households were female-headed, of whom 88% heads of household were widows. In all, 31% heads of household were a person with a disability, and 4% IDP-headed. Overall, 49% of these household heads were too old to work.

Almost all the cash and food package grant beneficiaries (96%) said that they were satisfied with the grant received. Only 1% (n=8) said they had complaints related to the sub-project.



Emergency Food Security Project (EFSP)

Physical monitoring overview

For the FAO-implemented EFSP our remit is to **validate the findings of monitoring conducted by the FAO's contracted TPMA**. As such, our work commences once the FAO TPMA has completed its monitoring surveys, from which we sample a subset, using data collection tools and analysis techniques to allow for comparative analysis.

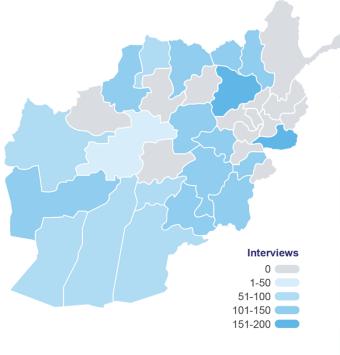
Over the lifetime of our monitoring, we plan to validate FAO TPMA surveys related to wheat production package distributions, CFW, and Kitchen Gardening interventions.

In 2023, our monitoring of EFSP focused on the distribution to vulnerable farmers of wheat packages, comprising certified wheat seeds, di-ammonium phosphate (DAP), and urea fertilizers, provided by FAO at the end of 2022, along with complementary training on wheat cultivation techniques.

All data collection conducted this year for EFSP was carried out by phone in the absence of initial agreement from the Ministry of Agriculture, Irrigation, and Livelihoods (MAIL) for in-person data collection. In 2023, we validated findings from the BBV survey conducted by the FAO TPMA in November and December 2022, and its PDM survey conducted in January and February 2023.

For phone-based monitoring, we only made calls to phone numbers provided by households during their interviews with the FAO TPMA, to allow for a direct comparison.

Figure 12: Summary of EFSP monitoring completed in 2023



Phone interviews

2,342 Total interviews (46 women, 2,296 men) 20 Provinces

46 women, 2,296

763

BBV for 2022 wheat package distribution - first round interviews

(24 women, 739 men)

778

BBV for 2022 wheat package distribution second round interviews (20 women, 758 men)

801

PDM for 2022 wheat package distribution interviews (2 women, 799 men)



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Overall, our findings for both the BBV and PDM wheat production package distribution appear to be broadly similar to those of the FAO TPMA, with most differences attributable to the passage of time, the recollections of interviewees, or a divergence in methodology (for example, where we conducted surveys by phone where the FAO TPMA did so in person). We confirmed the FAO TPMA's findings relating to the high level of beneficiary satisfaction with the distribution and quality of the wheat package, and related training. Key results, including main differences, are highlighted in more detail below.

Source	Indicator	Highly dissatisfied	Dissatisfied	Neutral	Satisfied	Highly satisfied
World Bank MA ⁹	Manner in which distribution was conducted	N/A	2% (n=15)	N/A	96% (n=754)	N/A
FAO TPMA	Manner in which distribution was conducted	N/A	1% (n=56)	N/A	99% (n=7,538)	N/A
World Bank MA ¹⁰	Timely delivery of wheat package	0%	9%	1%	52%	38%
FAO TPMA	Timely delivery of wheat package	0% (n=0)	1% (n=48)	1% (n=98)	63% (n=4,761)	35% (n=2,687)
World Bank MA ¹¹	Quality of wheat package	0%	4%	2%	50%	45%
FAO TPMA	Quality of wheat package	0% (n=0)	0% (n=17)	1% (n=87)	61% (n=4,644)	38% (n=2,846)
World Bank MA ¹²	Received technical support or advice/training	0% (n=1)	1% (n=7)	0% (n=1)	60% (n=301)	39% (n=194)
FAO TPMA	Received technical support or advice/training	0% (n=0)	0% (n=7)	1% (n=48)	73% (n=3,596)	26% (n=1,269)

Table 11: Overall satisfaction with wheat production package distribution

In the second of half of 2023, EFSP commenced its CFW and Home Gardening activities. With permission received from MAIL in late August 2023 to commence in-person data collection, our validation of the FAO TPMA's BBV findings for CFW and Home Gardening began in late November, following receipt of agreed findings the month before. Our comparative results for these monitoring activities will be included in Q1 2024 reporting.

⁹ Ten households did not want to answer the question, reducing the denominator to 786 households. In addition, 17 households (2%) responded 'I don't know'.

¹⁰ The absolute figures (or *n*-figures) are not reported in this row because we asked this question separately for wheat seeds, urea, and DAP. The percentages provided here are therefore an average for the timely delivery of each of these three inputs.

¹¹ The absolute figures (or *n*-figures) are not reported in this row because we asked this question separately for wheat seeds, urea, and DAP. The percentages provided here are therefore an average for the quality of each of these three inputs.

¹² Two households that received training did not want to answer this question, reducing the denominator to 504 households.

Validation of FAO TPMA baseline and beneficiary verification monitoring

The FAO TPMA interviewed 7,917 households from 20 provinces for the BBV survey for the 2022 wheat package distribution, from whom we conducted phone-based interviews with 763 households from 13 provinces in March and April, and an additional 778 households from the other seven provinces in August, totaling 1,541 households, 19% of those interviewed by the FAO TPMA.

Household demographics

Our findings regarding demographic indicators for the head of household or household, such as gender, age, marital status, and household size, were largely consistent with FAO TPMA data. However, we found that the proportion of heads of households reported as living with a disability and unable to work (6% in March/April, 5% in August), was higher than that reported by the FAO TPMA (3%). In addition, although our enumerators sought to interview heads of households wherever possible, 19% of our interviewees were not heads of households. For the FAO TPMA, this proportion was 5%.

Productivity before wheat production package distribution

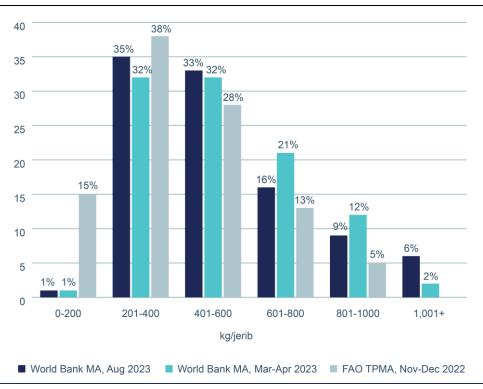
Over two-thirds of households (69%, n=512) reported producing an average 600 kg of wheat per jerib or less using local seed varieties in the 2022 spring wheat season or the 2021 winter wheat season¹³ (the last season the household cultivated wheat before the wheat production package was distributed), with 1% (n=11) producing 200 kg or less per jerib. These findings are similar to data found in our validation survey in March/April 2023.

However, when we collected data in in August 2023, 6% of households (n=41) reported producing more than 1,000 kg per jerib in the 2022 spring wheat season or the 2021 winter wheat season, compared to 2% (n=13) doing so based on data collected in March/April. In contrast, the FAO TPMA reported that 81% (n=6,447) reported producing 600 kg per jerib or less in the 2022 spring wheat season or the 2021 winter wheat season, and 15% (n=1,219) reported producing 200 kg or less per jerib. According to FAO TPMA data, no households reported producing more than 1,000 kg per jerib.

It is possible that differences in households reporting production of more than 1,000 kg of wheat per jerib to the FAO TPMA and ourselves may arise from respondents not identifying that we were referring to the season before the 2022 winter wheat season, rather than to the 2022 winter wheat season itself. At the same time, this does not explain differences in the number of households reporting production of 200 kg or less of wheat per jerib when comparing our two rounds of data collection with FAO TPMA data.

¹³ Seasons as described by the <u>FAO cropping calendar</u>. Afghanistan spring wheat season: Planting from late February to the end of April; Growing in May; and Harvesting in June. Afghanistan winter wheat season: Planting from beginning of October to end of December; Growing from January to mid-May; and Harvesting from mid-May to mid-August.





Crop losses

Almost two-thirds of respondents we interviewed in August 2023 (65%, n=503) reported losing between half and all their crop in the season before the 2022 winter wheat season. This was significantly higher than reported to us in March/April (55%, n=421) or to the FAO TPMA in late 2022 (42%, n=3,325). Again, it is possible that this difference may have arisen from respondents not identifying which season the question referred to.

If true, such a finding would be concerning, since it would suggest that crop losses increased in the 2022 winter wheat season when households were using certified wheat seeds and fertilizer received under EFSP, compared to earlier when they were using local seed varieties. The findings from the outcome monitoring survey conducted in December 2023 – January 2024, once finalized, should provide clarity on this point'.

Access to irrigated land

In terms of land holdings, more than a quarter of beneficiary households (27%, n=211) reported having more than five jeribs of irrigated land, and 73% (n=559) less than five jeribs. This is broadly similar to data from March/April which found that 24% (n=185) of households reported having more than five jeribs of irrigated land, and 76% (n=578) less than five jeribs. However, more households reported in August not having access to any irrigated land (5%, n=40) compared to March/April (1%, n=10). The FAO TPMA found an even lower proportion of households with access to larger land holdings, reporting that 20% (n=1,579) had more than five jeribs of irrigated land, and 80% (n=6,338) fewer than five jeribs.

On average, we found that beneficiary households had 6.6 jeribs¹⁴ of irrigated land, a similar average to that found in March/April. In contrast, the FAO TPMA reported 4.4 jeribs.

¹⁴ While we found that the majority of households had 0.1-5 jeribs of land, the distribution of results was right-skewed as a result of households with 50.1+ jeribs of land.

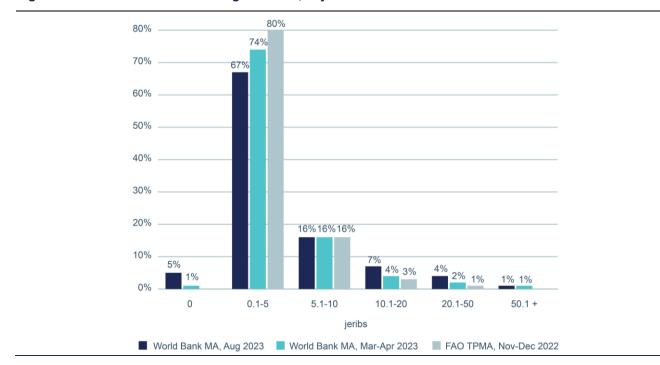


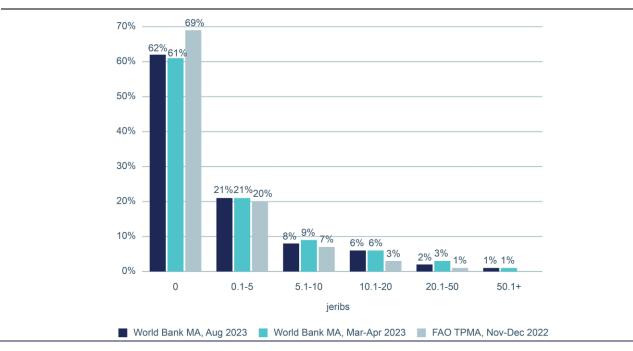
Figure 14: Area of households' irrigated land, in jeribs

Access to rainfed land

We found that close to two-thirds of households (62%, n=471) reported having no access to rainfed land, similar to what was found in March/April (61%, n=468). The FAO TPMA reported a higher proportion of households that did not have any rainfed land (69%, n=5,433). We also found that 18% of households (n=133) had rainfed land holdings of more than five jeribs, reinforcing our previous finding of 19% of households (n=138) from March/April, while the FAO TPMA reported this proportion as 11% (n=869).

On average, we found that beneficiary households had 3.9 jeribs of rainfed land, lower than the average of 4.9 jeribs we found in March/April but still significantly higher than the FAO TPMA figure of 2 jeribs.





Access to inputs

When asked if wheat seeds and fertilizer were available at the local market, just under one-third of the interviewed households responded affirmatively (32%, n=246). This figure is much lower than that found in March/April (62%, n=476), and as reported by the FAO TPMA (52%, n=4,091). This difference likely relates to the fact that we asked this question at a time when demand for seeds and fertilizer is relatively low, in contrast to March/April when spring wheat planting was ongoing, and November/December 2022 when winter wheat planting was ongoing.

Where heads of household reported that their household did not have sufficient seeds for the upcoming planting season, we asked if they were able to obtain seeds elsewhere. Just under one-third (32%, n=113) said they were able to get sufficient seeds elsewhere, similar to that found by us in March/April (34%, n=179) and by the FAO TPMA found (32%, n=1,094). However, while we found that a relatively similar proportion said they could not get any seeds elsewhere in both August (33%, n=116) and March/April (28%, n=152), the FAO TPMA found this proportion to be much higher, at 62% (n=1,997).

Table 12: Extent to which households had seeds for this/next season for cultivating their land

Indicator	World Bank MA (Aug 2023)	World Bank MA (Mar/Apr 2023)	FAO TPMA (Nov/Dec 2022)				
Households had sufficient seeds for this/next season to cultivate all their land ¹⁵	55% (n=428)	30% (n=232)	63% (n=4,972)				
For households	For households responding "No" to the above question						
Households reported they were able to get sufficient seeds elsewhere	32% (n=113)	34% (n=179)	32% (n=1,094)				
Households reported they were able to get seeds elsewhere but not a sufficient amount	35% (n=121)	38% (n=200)	4% (n=110)				
Households reported they were not able to get any seeds elsewhere	33% (n=116)	28% (n=152)	62% (n=1,997)				

Access to markets

Most households reported having access to a market to purchase agricultural inputs such as seed, fertilizer, and tools (91%, n=708), a significantly higher proportion than was found in March/April (70%, n=536) and as found by the FAO TPMA found (51%, n=4,050). The difference likely relates to the fact that the FAO TPMA collected data in winter when deteriorating weather conditions compromised access to markets, and when more markets are closed.

The average distance that households reported between their home and the market where they purchased their agricultural inputs was 15 km. This was slightly higher for the FAO TPMA, at 16 km. The FAO TPMA reported that, of those with access to a market, almost half of all households (48%, n=1,949) lived more than 10 km away from the market, while we found this proportion to be just over one-third (36%, n=202). This difference is probably also caused by the fact that various markets close during winter, so households must travel to a different market further away.

The most common challenge reported by households in terms of buying inputs or selling outputs at the local market was that input prices were too high.

¹⁵ The FAO TPMA collected data in November/December 2022, meaning that the relevant season when they asked the question was the 2022 winter wheat season. We conducted our first round of data collection in March/April 2023, meaning that the relevant season was the 2023 spring wheat season. We conducted our second round of data collection in August 2023, meaning that the relevant season was the 2023 winter wheat season.

Access to irrigation water

Almost four-fifths of households reported they had access to irrigation water (79%, n=618), similar to the figure found in March/April (77%, n=587), although the FAO TPMA reported a much higher figure for November/December 2022 (90%, n=7,132), although springs in Afghanistan are usually wetter than winters. However, the World Food Programme (WFP) reported that the beginning of November 2022 was unusually wet, with 140% monthly precipitation, before averaging around 80% between December 2022 and March 2023.

The figure below highlights different sources of irrigation water that households reported using. We cannot compare figures for this indicator because it is time-sensitive. For example, when we collected data in August, most of Afghanistan had been without rain for two months, so that more households would have relied on well water by August. However, the FAO TPMA data collection and our first round of data collection took place between December and April, which is when most rain falls in Afghanistan and more households rely on water from rivers, canals, and streams.

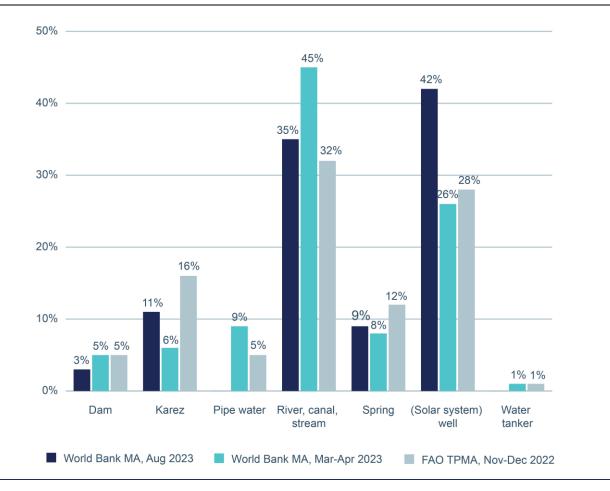


Figure 16: Source of irrigation water accessible to households

Receipt of wheat cultivation training

More than half of beneficiary households reported they had received wheat cultivation training in the previous 12 months (60%, n=468), similar to what was reported for March/April (58%, n=443), and much higher than reported by the FAO TPMA (38%, n=3,004). This probably stems from our data collection taking place after beneficiary households had received FAO's production package and extension services (the FAO TPMA collected data when distribution of the wheat production package and extension services were still ongoing). This would appear to be confirmed by a substantial increase in the proportion of households reporting having received training from a UN agency (49% in our August data compared to 17% according to the FAO TPMA).

Beneficiary selection

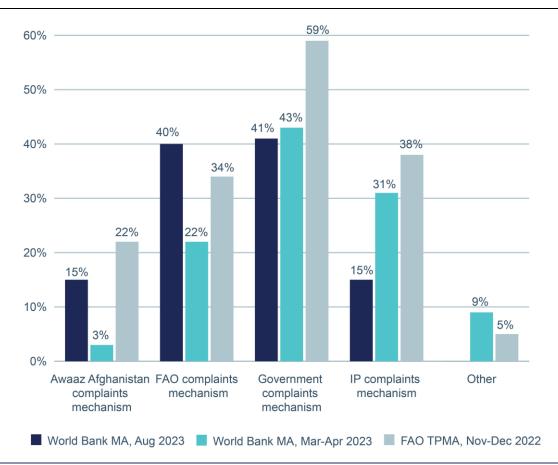
We found similar satisfaction rates to the FAO TPMA with the beneficiary selection process for the wheat seed distribution: 94% (n=726) in August and 97% (n=737) in March/April, compared to 99.6% (n=7,883) for the FAO TPMA. The small difference may be due to beneficiaries feeling more comfortable reporting dissatisfaction when asked over the phone rather than in person.

Grievance mechanisms

Just over a quarter of our interviewees reported that they were aware of a grievance mechanism (28%, n=215), almost the same as found in March/April (27%, n=208). The FAO TPMA found a slightly higher proportion (31%, n=2,456).

Regarding the type of grievance mechanism of which households were aware, the figure below shows that the FAO TPMA found a higher awareness of different complaints mechanisms than we did. For example, although both our interviewees and those of the FAO TPMA cited the government mechanism most frequently, we found that just over 40% were aware of this mechanism, compared to nearly 60% for the FAO TPMA. In August, the only mechanism for which we found a higher incidence of awareness compared to the FAO TPMA was the FAO complaints mechanism (40% compared to 34%). This is understandable given that beneficiaries had been engaged with the EFSP for much longer by the time we collected data in August compared to when the FAO TPMA did so.

Figure 17: Household awareness of a type of grievance mechanisms, out of households that reported to be aware of a grievance mechanism



Validation of FAO TPMA post distribution monitoring

The FAO TPMA interviewed 7,604 households from 20 provinces for the PDM survey for the 2022 wheat package distribution. We interviewed 801 of these households from 20 provinces from 21-27 August. This means we interviewed 11% of the households interviewed by the FAO TPMA when collecting data for the PDM survey for the 2022 wheat package distribution. The main results from our surveys are highlighted below.

Household demographics

Our findings regarding demographic indicators for the head of household or household, such as gender, age, marital status, and household size, were largely consistent with FAO TPMA data. However, we found that the proportion of heads of households reported as living with a disability and being unable to work (7%) was higher than that reported by the FAO TPMA (3%).

Delivery and receipt of production package

Of the 801 households interviewed, 796 (99.4%) reported receiving wheat seeds. The proportion of households receiving urea and di-ammonium phosphate fertilizers was slightly lower, at 97% and 96% respectively. FAO TPMA findings were generally similar: of the 7,604 households they surveyed, 7,594 (99.9%) reported receiving both wheat seeds and urea. However, the proportion of households which reported receiving di-ammonium phosphate to the FAO TPMA was lower, at 85%.

Almost three-quarters of the households we interviewed (73%) reported receiving wheat seeds in time to make use of them during the planting season for winter wheat in 2022, compared to 74% for the FAO TPMA. Where households reported late wheat seed distribution, the average reported delay was 28 days. This was significantly higher for the FAO TPMA, at 39 days. However, we found a higher proportion than the FAO TPMA in terms of households dissatisfied with the timely delivery of the wheat production package (9% versus 1%).

Indicator	World Bank MA	FAO TPMA
Received wheat seeds	99.4% (n=796)	99.9% (n=7,594)
Of those who received wheat seeds, received 50 kg of wheat seeds	93% (n=738)	99.8% (n=7,586)
Of those who received wheat seeds, received wheat seeds in time	73% (n=578)	74% (n=5,650)
Received urea	97% (n=777)	99.9% (n=7,594)
Of those who received urea, received 50 kg of urea	94% (n=728)	99.8% (n=7,586)
Of those who received urea, received urea in time	86% (n=666)	N/A ¹⁶
Received DAP	96% (n=766)	85% (n=6,466)
Of those who received DAP, received 50 kg of DAP	94% (n=722)	99.8% (n=6,458)
Of those who received DAP, received DAP in time	80% (n=610)	N/A ¹⁷

Table 13: Receipt of inputs

¹⁶ The FAO TPMA did not ask this question.

¹⁷ The FAO TPMA did not ask this question.

Quality of production package

On average, 91% of households receiving inputs reported their quality as 'Good' or 'Very good'. In addition, 5% of households reported the quality as 'Average', while another 2% reported that they did not know or could not recall the quality of their received inputs. We therefore found only 2% of inputs to be reported of 'Very bad' or 'Bad' quality, compared to 1% for the FAO TPMA.

Table 14: Quality of received inputs

	Wheat Seeds		Urea		DAP	
	World Bank MA	FAO TPMA	World Bank MA	FAO TPMA	World Bank MA	FAO TPMA
Very good	44% (n=347)	33% (n=2,507)	45% (n=344)	32% (n=2,410)	53% (n=401)	38% (n=2,451)
Good	45% (n=360)	40% (n=3,047)	49% (n=378)	38% (n=2,914)	38% (n=291)	35% (n=2,292)
Okay	N/A	19% (n=1,427)	N/A	21% (n=1,640)	N/A	21% (n=1,354)
Average	5% (n=41)	N/A	4% (n=30)	N/A	6% (n=46)	N/A
Bad	3% (n=25)	1% (n=49)	2% (n=15)	1% (n=44)	2% (n=15)	1% (n=41)
Very bad	0% (n=3)	0% (n=1)	0% (n=5)	0% (n=9)	0% (n=3)	0% (n=10)
l don't know	3% (n=20)	7% (n=563)	0% (n=5)	8% (n=577)	1% (n=10)	5% (n=318)

Wheat cultivation training

In our survey, 63% of households reported receiving training on wheat cultivation techniques, compared to 65% from FAO TPMA findings. Most households (91%) receiving training reported that they learned things they did not know before, compared to 98% of households for the FAO TPMA. Of these, 95% reported they had applied new techniques, compared to 86% for the FAO TPMA. Almost all households (98%) receiving training reported that they were 'Satisfied' or 'Highly satisfied' with the training. The figure for the FAO TPMA was 99%.

Usage of wheat seeds

Of all the households receiving wheat seeds, 93% reported using them. This proportion was much lower for the FAO TPMA, at 79%, but this may be because a significant number of households were saving their wheat seeds at the time when the FAO TPMA was undertaking PDM data collection, at the beginning of 2023. These households will have subsequently used the seeds in the spring planting season in March and April.

On average, we found the amounts of wheat seeds and fertilizer reported as used for irrigated land were higher than those reported to the FAO TPMA (30 kg vs 24 kg on average), and lower for rain-fed land (13 kg vs 17kg). It is likely that these figures (both ours and the FAO TPMA's) are inflated, since if we multiply these amounts by the amount of land households reported as being cultivated, the total input amount is higher than that distributed. The reason for this may be that households included locally bought inputs when answering this question.

Table 15: Input usage rates

	Irrigated	land	Rain-fed land	
	World Bank MA	FAO TPMA	World Bank MA	FAO TPMA
Average area cultivated with wheat seeds	1.70 jeribs	1.85 jeribs	0.58 jeribs	0.23 jeribs
Average kg of wheat seeds used per jerib	30 kg	27 kg	14 kg	19 kg
Average kg of urea used per jerib	31 kg	22 kg	12 kg	15 kg
Average kg of DAP used per jerib	29 kg	24 kg	13 kg	18 kg

Expected and actual production

On average, beneficiary households produced 619 kg of wheat, while the FAO TPMA found that households expected to produce 605 kg of wheat at the beginning of the year with the seeds they received. Our findings are probably more up to date, as the winter wheat harvest had already taken place by May and June of this year. Production varied strongly by province: we found the highest reported production was in Kandahar, at 746 kg per household on average, and the lowest in Ghor, at 449 kg per household.

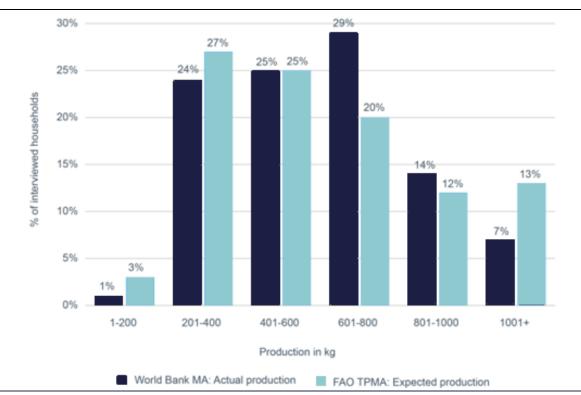


Figure 18: Expected and actual production from households cultivating wheat seeds received

Germination and growth performance of wheat seeds

A large majority of beneficiary households (94%) reported the germination performance of the wheat seeds as 'Okay/Average', 'Good' or 'Very good', and 96% reported that this was the case for overall growth performance. For the FAO TPMA, these figures were 90% and 91% respectively.

	Germination performance ¹⁸		Overall growth performance ¹⁹	
	World Bank MA FAO TPMA		World Bank MA	FAO ΤΡΜΑ
Very good	39% (n=304)	33% (n=1,972)	42% (n=324)	32% (n=1,921)
Good	52% (n=404)	37% (n=2,246)	49% (n=385)	36% (n=2,154)
Okay	N/A	20% (n=1,195)	N/A	23% (n=1,402)

¹⁸ Seventeen households did not want to respond to this question, reducing the World Bank MA denominator for this question to 779 households.

¹⁹ Sixteen households did not want to respond to this question, reducing the World Bank MA denominator for this question to 780 households.

	Germination performance ¹⁸		Overall growth performance ¹⁹		
	World Bank MA	World Bank MA FAO TPMA		FAO TPMA	
Average	3% (n=23)	N/A	5% (n=37)	N/A	
Bad	3% (n=22)	0% (n=20)	2% (n=15)	0% (n=19)	
Very bad	0% (n=0)	0% (n=8)	0% (n=2)	0% (n=8)	
Not germinated	3% (n=26)	10% (n=586)	2% (n=17)	9% (n=523)	

Distribution performance

A large majority of households receiving wheat seeds (94%) reported that they did not experience any problems during the distribution of inputs, although 3% reported having to wait more than two hours at the distribution site to obtain their inputs. For the FAO TPMA, these figures were similar, at 91% and 6% respectively. We also found that 12% of households had to travel for more than an hour to reach the distribution site. This proportion for the FAO TPMA was 29%.

Almost all households indicated that they felt safe when travelling to receive the assistance (98% for the World Bank MA, 99.9% for the FAO TPMA), and were treated with respect by distribution staff (97% for both the World Bank MA and the FAO TPMA).

Main challenges experienced

Just over half of households (51%) reported that they did not face any challenges during the winter wheat planting season. Of those that did, the main issues cited were a lack of water (39%), and drought (30%). The FAO TPMA also found these to be the main challenges, at 42% and 58% respectively.

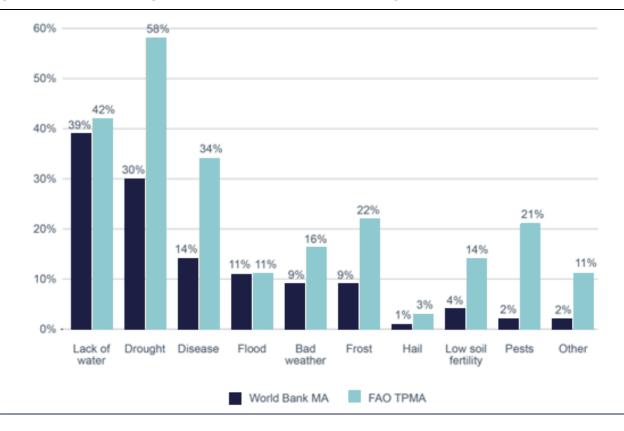


Figure 19: Main challenges households experienced during the 2022 winter wheat season

Program communication

We found that 6% of households did not feel their views regarding the assistance they received had been taken into consideration, and 17% did not feel well informed about the assistance. These numbers were significantly higher than those reported by the FAO TPMA (3% and 1% respectively).

Inclusion errors

Of all households, 18% reported households receiving assistance that did not need it, compared to 8% reported by the FAO TPMA. Respondents argued that the said households were not undeserving but had no access to land (62% of all reasons given) or labor (6% of all reasons given) and were hence unable to put wheat seeds and fertilizer to good use. This was similar for the FAO TPMA, at 78% and 12% respectively.

Exclusion errors

Almost half of all households (43%) reported cases of households in their community which needed support, and met the FAO vulnerability criteria, but did not receive it, almost twice as many as reported by the FAO TPMA (22%). The main groups reported as excluded from the production package were female-headed households (51%), people living with a disability (46%), the elderly (45%), and child-headed households (41%). This was broadly similar to FAO TPMA findings, at 58%, 49%, 42%, and 52% respectively.

Complaints and feedback mechanisms

When faced with a problem or question related to the assistance, a third of recipient households (34%) reported reaching out to a community leader. For the FAO TPMA, this proportion was 52%. The main reason for this difference appears to be that we found a much higher proportion of households than the FAO TPMA reporting that they did not know what to do (13% versus 3%), or that they would do nothing (5% versus 1%) if they had a problem or question. Importantly, only 3% of households reported using the implementing partner's complaints and feedback mechanism or calling the Awaaz Afghanistan Hotline. This proportion was the same for the FAO TPMA.

Despite the low proportion of households using the Awaaz Afghanistan Hotline or the Implementing Partner's complaints mechanism, 47% of households receiving wheat seeds reported that they were aware of the complaints and feedback mechanisms. For the FAO TPMA, this proportion was twice as high, at 95%. Of the households that were aware of a complaints and feedback mechanism, 24% reported using it in the past. For the FAO TPMA, this proportion was 13%.

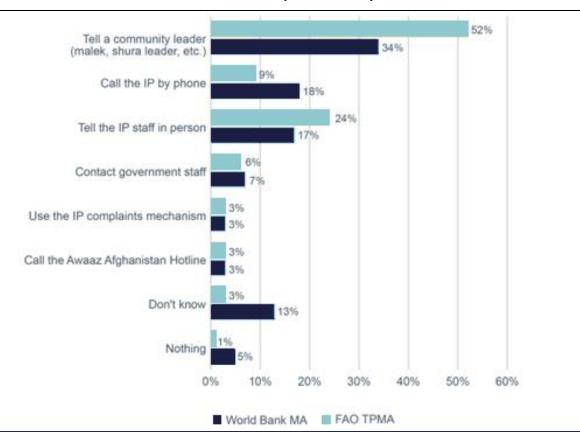


Figure 20: Mechanisms used when faced with a problem or question about assistance

Conclusions

Based on the comparative analysis of our data and that of the FAO TPMA for the BBV and PDM related to the 2022 wheat package distribution, we conclude that:

Most differences in findings are attributable to timing and seasonality. We collected data when the wheat packages had been distributed and the winter wheat season was completed (August 2023) or when the wheat packages had been distributed but the winter wheat season was ongoing (March/April 2023), while the FAO TPMA collected data when the winter season had just started (November/ December 2022) and distribution of the wheat packages and wheat cultivation training was ongoing. However, where this is the case, the data still provides useful insights into how various indicators changed over time.

Some differences may arise from the fact that we collected data by phone. For example, the proportion of households reporting that they were aware of a grievance mechanism and the types of grievance mechanisms was smaller than that reported by the FAO TPMA. This reason for this may relate to FAO TPMA enumerators being better able to explain what was meant by a complaints and feedback mechanism when conducting the interviews in person.

Some differences relate to the fact that we asked some questions differently. For example, when asking how much irrigated or rain-fed land was cultivated, we first asked if households owned any irrigated or rain-fed land. Similarly, when asking about the type of challenges faced during the harvesting season, we first asked if the household faced any challenges at all, while the FAO TPMA did not.

Excluding differences that can be explained by the above, several differences remain:

• On average, during both data collection in March/April and in August, reported land holdings were larger for both irrigated and rain-fed land than landholdings reported by the FAO TPMA.

- Our two rounds of data collection suggest that the FAO TPMA over-reported the number of FAO beneficiaries producing 200 kg or less of wheat per jerib in the 2022 spring wheat season and under-reported FAO beneficiaries producing more than 200 kg.
- Where heads of household reported that their household did not have sufficient seeds for the upcoming planting season, we found that a relatively similar proportion said they could not get any seeds elsewhere in both August (33%) and March/April (28%), the FAO TPMA found this proportion to be much higher, at 62%.
- We found a higher proportion than the FAO TPMA in terms of households that were dissatisfied with the timely delivery of the wheat production package (9% versus 1%).
- We found that 6% of households did not feel their views regarding the assistance they received were taken into consideration, and 17% of households did not feel well informed about the assistance. These numbers were higher than those reported by the FAO TPMA (1% and 3% respectively).
- Close to half of all households (43%) reported that other households needed support in their community, which met the FAO vulnerability criteria, but did not receive it. This is nearly double the 22% reported by the FAO TPMA.



Health Emergency Response (HER)

Physical and financial monitoring overview

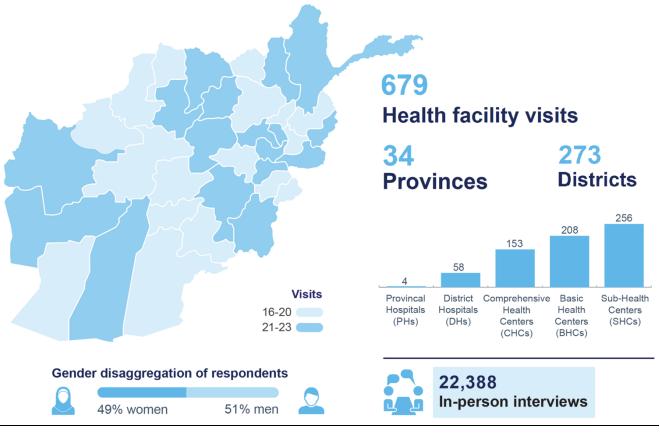
We were tasked by the World Bank to monitor two integral components of the UNICEF-implemented HER on a quarterly basis:

- ESS monitoring at health facility and community levels.
- Construction assessment of health facilities.
- Verification of findings from UNICEF's contracted TPMA on service volume and quality.

We visited different types of health facilities providing the Basic Package of Health Services and Essential Package of Hospital Services in all 34 provinces: Provincial Hospitals (PH), District Hospitals (DH), Comprehensive Health Centers (CHC), Basic Health Centers (BHC) and Sub-health Centers (SHC).

In 2023, we completed two rounds of monitoring for ESS at health facility (HF) and household level, visiting 559 HFs, counter-verified UNICEF TPMA findings from 120 HF, and completed a total of 22,388 in-person interviews for project monitoring.

Figure 21: Summary of HER monitoring completed in 2023



Our financial monitoring included 14 HACT audits under HER, covering a total of USD 103,673,550, with QE relating to 0.32% (USD 330,378). Detailed results of financial monitoring are in the "Financial Monitoring" section of this report.





Additionally, we are developing the Terms of Reference and Monitoring Framework for the Maternal and Child Benefit Program (MCBP), to be implemented by WFP as a component of HER2 in 2024. We will roll out monitoring for this as it is implemented during 2024.

This report summarizes findings from our construction and ESS monitoring in 2023, providing a detailed overview of the environmental and social compliance status of HFs at an aggregate level, as well as the accessibility of health services. Our approach is detailed in the table below.

Table 17: HER ESS monitoring approach

Monitoring Level	Summarized Approach
Health facilities	At HF level, we conducted direct observations of facilities and semi-structured interviews with healthcare workers. We conducted these interviews with HF heads and at least one female health worker per facility. We aimed to capture a well-rounded view of each facility's functions, operationality, and challenges.
Households and communities	We interviewed both male and female household members, as well as community actors in the HF catchment area, aiming to gauge how local populations interact with and perceive the healthcare services provided.
Construction assessment	We assessed the physical status of each HF through visual inspections, engineering observations, document verification, and inquiries from accompanying HF staff, as well as those from Implementing Partners and UNICEF.

Overall, our 2023 operational health and safety assessments highlighted a need for improved training and resources, particularly for disaster preparedness and emergency response. Although most facilities managed medical waste and infection prevention effectively, notable gaps in vaccination coverage among healthcare heads were reported.

Our monitoring also focused on access to health services, with three-quarters of respondents (75%, n=9,400) reported no challenges in access. However, barriers such as poverty, gender disparities, and distance persist, especially affecting vulnerable groups. Community engagement was identified as a key factor for improvement, with suggestions including increasing the supply of medicines and nutrients predominant.

Construction assessment

We collected construction data from 559 HFs through observations, finding that all but one HFs were either fully operational²⁰ (89%, n=500) or partially operational (10%, n=58), the exception being one non-operational SHC in Uruzgan. However, a lower proportion of DHs was operational on average (78%, n=35). Both of the PHs that we visited were fully operational.

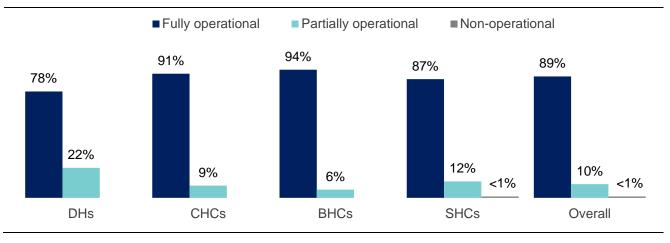
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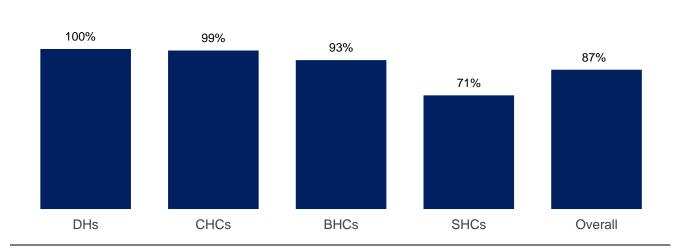
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²⁰ A 'fully operational' HF is one where all departments and wards are actively operational, equipped with the necessary medical equipment and adequate personnel. It also has enough medical supplies and a capable infrastructure to provide a wide range of treatments and care to patients.



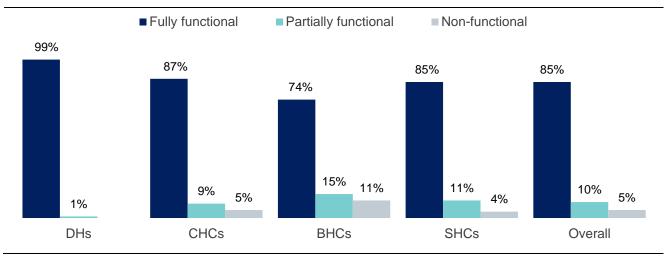


Most HFs had water and power supplies in place (87%, n=482 and 96%, n=533, respectively), the majority of which were fully or partially operational (94% and 98% respectively). A much smaller proportion of SHCs had a water supply system in place (71%, n=151). Both PHs visited had fully functional water and power supply systems.











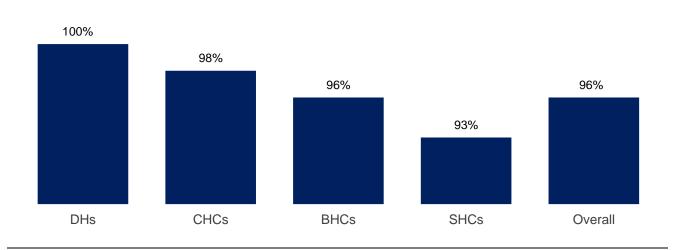
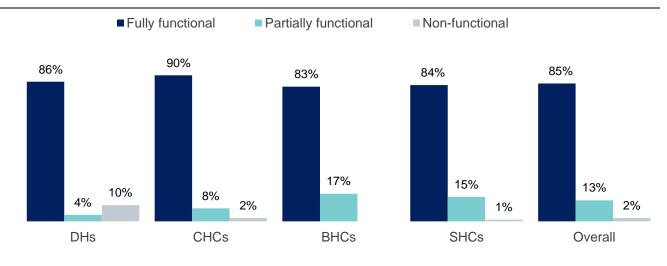


Figure 26: Functionality of power supply at HFs



Environmental and Social Standards

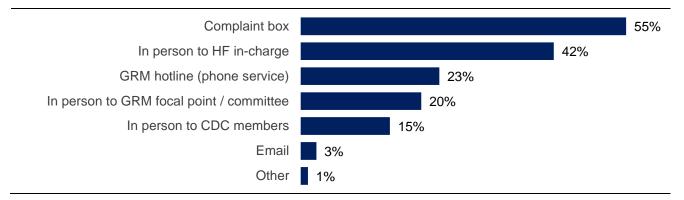
Grievance redress mechanism

To assess the operationality of GRMs, we interviewed HF heads and household respondents about their awareness and usage of GRM. Our enumerators conducted direct observations and took photos where applicable.



We found that while a GRM had been established in 82% of HFs (n=455), but that 89% (n=495) of HFs had some form of complaints channels in place. Of facilities with a complaints channel, 70% (n=347) had a focal point assigned and 69% (n=343) were confidential. The most commonly reported complaints channels used were complaints boxes (55%, 270 HFs) and in-person to a responsible HF staff member (42%, 210 HFs).





However, only 11% (n=1,325) of household respondents were aware of the GRM for health services provided at their nearest HF, regardless of whether the HF head reported having a GRM in place or not. Of 113 household respondents in the catchment areas of an HF with a GRM who were aware of the GRM and had made a complaint, 38% (n=43) said they had lodged complaints at the facilities. Examples of complaints logged by household respondents included long waiting times before being seen by HF staff, lack of necessary medication, unsanitary conditions at the HF, and unprofessional behavior by facility staff.

Occupational Health and Safety

Of the 558 operational HFs visited, 42% (n=233) of HFs had established an Occupational Health and Safety (OHS) incident reporting system, and 44% (n=102) of these kept an OHS incident logbook. However, we were only able to observe logbooks at nine HFs. Of the 110 incidents recorded in the logbooks, we found 90 cases of Covid-19, 17 cases of injuries, and three cases of fatalities, recorded in Badakhshan, Paktika, and Sar-e-Pul.

Of 395 HFs whose construction status was classed as completed, suspended, or ongoing, 38% (n=150) had OHS and community health and safety standards in place during construction. Of those who had done so, two-thirds (67%, n=100) had set aside budgetary allocations for the execution of OHS and community health and safety initiatives, as evidenced in their bills of quantities. Just over half of those HFs where construction had been completed, suspended, or was ongoing had included an Environmental and Social Management Plan (51%, n=201); half of these had implementation costs allocated (50%, n=100).

Vaccination coverage among HF heads

Vaccination coverage was found to be low among HF heads with almost a quarter (23%, n=127) not having received any vaccinations. The exception was Covid-19, with vaccination received by almost three-quarters of HF heads (72%). The table below shows vaccinations received by HF heads since starting in the facility.

Table 18: Vaccine coverage among heads of health facilities

Vaccines (558 respondents)	% of HF heads
Covid-19	72%
Hepatitis B	26%
Tetanus, Diphtheria, Pertussis (TDAP)	10%
Influenza (FLU)	9%
Pneumonia	6%
Polio	6%
Hepatitis A	6%
Measles, Mumps, Rubella (MMR)	5%
None	23%

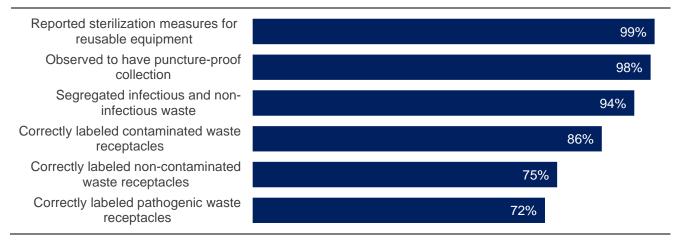
Waste management and infection prevention

Almost all HFs (98%, n=548) had puncture-resistant containers in place for the safe collection of sharps. Additionally, 61% (n=343) of HFs employed pre-disposal disinfection procedures for sharps.

Almost all HFs visited (99%, n=551) had appropriate sterilization practices for reusable equipment in place. We observed autoclaving as the predominant sterilization technique, used in 94% of HFs (n=524).

A large majority of HFs (94%, n=525) had protocols in place to segregate infectious from non-infectious waste. Of these, 86% (n=451) properly labelled contaminated material waste containers, 75% (n=396), properly labelled non-contaminated material waste containers, and 72% (n=376) properly labelled pathogenic waste containers.

Figure 28: HF waste management and infection prevention practices



Gender-based violence, sexual exploitation and abuse, and sexual harassment

Only one-fifth of HFs (20%, n=111) reported that either the head or another female staff member had received training on how to handle Gender-Based Violence (GBV), Sexual Exploitation and Abuse (SEA), or Sexual Harassment (SH) in the previous six months.

In 13% of HFs (n=72), the head reported that an SEA safety audit had taken place at the HF, but even where this had occurred, 90% (n=65) stated that the findings were not available to photograph as evidence, mostly citing that the findings had not been shared with the facility (63%, n=41), had been misplaced (6%, n= 4), been stored elsewhere (2%, n= 1), , or the HF head did not know where it was (14%, n= 9).

There was an overall lack of information on display regarding GBV, SEA, and SH. Only 8% of HFs had information on GBV in place, while 5% or fewer had information on display either about SEA prevention, SH, or prohibited conduct. Only 3% of the HFs had visible information regarding a reporting hotline (phone number).

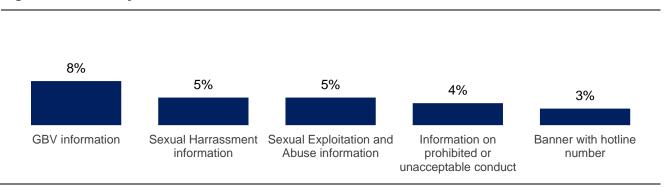


Figure 29: Visibility of information at HFs

Overall, only 5% of household respondents (n=638) had heard of U-Report, the free SMS platform developed by UNICEF to send messages to young people about health, education, and employment. Of these, just over one-third (36%, n=231) had made use of it. Fewer than one in ten household respondents (8%, n=1,054) had received information on women's or family health and well-being in the form of literature or SMS.

Security challenges

Security issues were uncommon, with 27 HFs (5%) reporting one or more safety or security incidents in the previous six months, while 50 HF heads (9%) raised concerns about potential safety or security risks linked to their roles.

Assessing the inclusion/exclusion of vulnerable groups

In the household level sampling, a random walk protocol was used to select households within each of the randomly chosen clusters in the catchment area of an HF. Beginning at a central point in each community, where a random direction was chosen, with the data collection team selecting the first household encountered and continuing in the same direction to select a total of six households. This method ensured an unbiased and representative sample of households in each community.

To establish patterns of exclusion from health services, we asked household respondents about access to health services in the previous six months, interviewing 12,556 respondents (47% women, 53% men) from 6,519 households within the catchment areas of 559 HFs.

Overall, 89% of households sampled were in rural areas, 11% in urban areas. Elderly individuals headed 14% of households sampled, those headed by children too young to work constituted 1%, while female-headed households accounted for 4%. A quarter of households (25%) included at least one person with a physical disability.

The table below shows results on HF use by either household respondents or another household member who experienced health issues. Most respondents sought medical assistance for serious illnesses (92%, n=8,385) and injuries (84%, n=1,028). Female patients also mostly went for reasons related to pregnancy: for ante-natal care (83%, n=1,666) and to give birth (76%, n=695). High percentages of respondents visited HFs for serious illnesses, with slightly lower rates for injuries and varied rates for pregnancy-related care.

Respondents	Serious ²² illness	Injury	Ante-natal care	Giving birth	Post-natal care	Vaccination
Total respondents ²³	9,068	1,225	2,015	910	910	12,556
% of all respondents who visited any HF	92%	84%	N/A	N/A	N/A	72%
% of female respondents	91%	81%	83%	76%	74%	69%
% of male respondents	94%	84%	N/A	N/A	N/A	74%

Table 19: Respondents²¹ seeking medical care in the past six months

²¹ In this and subsequent tables, the term "respondent" refers either to the individual answering the survey (household respondent) or to another member of the household who experienced the medical conditions. All 12,556 respondents were asked about vaccinations.

²² A serious illness may encompass a wide range of conditions, including high fever, acute diarrhea, allergies, serious cough/sore throat, pneumonia, lung disease, breathing issues, heart/liver/kidney diseases, serious stomach disease, appendicitis, orthopedic illnesses, cancer, stroke, acute malnutrition, serious skin diseases, and neurological illnesses.

²³ These denominators are based on the number of respondents who reported that a household member experienced a specific condition. All 12,556 respondents were asked about vaccinations.

Respondents who did not seek medical care for their condition reported not doing so primarily over concerns about the quality of care and distance/travel, followed by financial barriers. Less common reasons included religious beliefs, household restrictions, and safety concerns. Requirements for a *mahram* and discrimination based on gender, ethnicity, or social factors were also cited. The table below outlines the reasons given why household respondents did not visit HFs for various health service needs.

Table 20: Reasons given for household members not visiting a health facility²⁴

Reasons	Female respondents	Male respondents	Overall
Total respondents	393	258	651
Service quality	40%	42%	41%
Distance	31%	29%	30%
Financial barrier	18%	18%	18%
Household restrictions	3%	2%	2%
Severity of illness	2%	3%	2%
Religious beliefs	1%	2%	1%
Safety concerns	1%	0%	1%
Mahram requirement	0%	3%	1%
Local authority restrictions	0%	<1%	<1%
Gender discrimination	<1%	0%	<1%
Ethnic discrimination	<1%	<1%	<1%
Social discrimination	1%	0%	<1%
Other	15%	19%	16%

Perceptions regarding access to health services

Three-quarters of respondents (75%, n=9,400) reported no challenges in accessing healthcare, with no major differences noted between male and female respondents. The most commonly reported challenge was poverty (12%, n=1,565).

Table 21: Reported challenges in accessing health services

Reasons	% of female respondents	% of male respondents	% of respondents
Total respondents	5,946	6,610	12,556
No challenges	72%	77%	75%
Poverty	12%	13%	12%
Do not know	10%	4%	7%
Ethnicity	6%	6%	6%
Disability	2%	2%	2%
Being a female-headed household	<1%	1%	1%

We asked community respondents if they felt their household members had the same access to health services as other households using the HF nearest to where they lived. Nearly two-thirds (64%, n=8,097) answered affirmatively, with no significant difference in responses between men and women (64% and 65% respectively).

²⁴ Multi-choice options. Respondents are denominators.

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Only a small percentage of respondents (7%, n=924) said that a household member had been refused medical care at an HF in the previous six months. Over half of these respondents (53%, n=491) were women.

Community engagement in health service delivery

To assess community engagement in health service delivery, we conducted interviews with 2,759 community actors, of whom 21% (n=566) were women.

Table 22: Community actors interviewed

Type of interview	Female respondents	Male respondents	Total respondents
Community Health Worker (CHW)	398	443	841
Community elder / CDC head	19	1,207	1,226
Local health committee (LHC) member	149	543	692
Total	566	2,193	2,759

Community actors were asked about the presence of Community Health Workers (CHWs), Local Health Committees (LHCs), and Family Health Action Groups (FHAGs)²⁵ in their communities. The table below indicates a disparity in awareness between community actors and household respondents regarding the presence of CHWs, LHCs, and FHAGs in their communities, with households tending to be less aware of their presence.

Table 23: Community actors versus household respondents confirming presence of CHW, LHC and FHAG in communities

Respondent types	СНЖ	LHC member	FHAG
Community actors	61%	60%	34%
Household respondents	32%	N/A ²⁶	10%

Local Health Committee members

Of 692 Local Health Committee (LHC) members, a large majority reported that their shuras were actively functioning (96%, n=666) and met regularly (92%, n=636), often on a monthly basis at HFs.

In terms of women's involvement, almost half of shura members reported that the LHC shura had women members (49%, n=339), and 58% of shura members indicated that at least one female member attended all meetings. More than half of LHCs (56%, n=386) reported that they had strategies to engage women on health issues, the most commonly reported ones including awareness raising sessions and outreach by LHCs, CHWs, or FHAGs.

Table 24: Strategies to engage women on health issues

Strategies (multi-choice)	% of responses
Awareness sessions or meetings with women	55%
Outreach by LHC, CHW, or FHAG (for example, via medical supplies)	27%
Referral to the HFs or NGOs	18%

²⁵ The Family Health Action Group is a support group for female CHWs whose aim is to improve the lifestyle of and appropriate use of health services by mothers and children with a view to reducing mortality rates.

²⁶ We did not ask household respondents if they were aware of the presence of LHC members in their communities.

Strategies (multi-choice)	% of responses
Visiting them to discuss health issues	16%
Telephone calls with women	9%
Educating mahrams on women's health issues	6%
Outreach through CDC or community influencers	1%

A slightly higher percentage of LHCs (59%, n=411) reported having strategies to connect with vulnerable members of the community. Here, the most commonly reported strategies included referrals to HFs or NGOs, outreach by LHCs, CHWs, or FHAGs, and awareness raising sessions.

Table 25: Strategies to engage with vulnerable members of the community

% of responses
37%
28%
25%
10%
9%
4%
3%



Community Health Workers

Women comprised almost half of the 841 CHWs interviewed (47%, n=398). The majority of all CHWs (85%, n=716) reported having received training in the previous two years.

While almost a third of household respondents (32%, n=3,971) confirmed the presence of CHWs in their communities, nearly two-thirds (61%, n=7,658) reported none; the remainder were unaware of their presence in the community.

CHWs reported using various strategies to engage with Community Health Supervisors, other community actors, and FHAGs, including coordinating field performance and receiving guidance to ensure effective service delivery. They reported collaborating closely on medicine and vaccine-related matters, providing education on health issues to the community, being involved in raising awareness about women's health and nutrition issues, guiding women to visit health facilities for necessary care, and assisting in providing medicines or information on where to obtain them.

Community actors offered the suggestions shown below for improved health service delivery and enhanced community engagement with HFs.

Table 26: Community suggestions for improved health service delivery and enhanced community engagement

Suggestions	% of responses
Increased supply of medicines and nutrients	57%
Improved accessibility to the health facility	20%
Providing medical equipment, clean environment, properly staffed departments, accessible emergency services, specialized care units and patient support	14%
Providing appropriate salaries to health workers	13%
Providing training for health workers in the fields	9%
Continuous health awareness in communities	2%
Improved coordination between HF staff and field workers	1%

NGO and CSO Capacity Support Project (NCCSP)

Physical monitoring overview

For the UNDP-implemented NCCSP, we:

- Monitored the quality of training and capacity building provided to nongovernmental organizations (NGOs) and civil society organizations (CSOs); and
- Began to verify that NGOs selected to receive Low Value Grants met the eligibility • criteria for the project and assessed exclusions, for reporting in 2024.

In 2023, in collaboration with UNDP, we visited 48 NCCSP-provided training sessions for 400 NGOs and CSOs, as well as observing four online training sessions, held across five provinces in mid- to late September 2023.



Figure 30: Summary of NCCSP monitoring activities completed in 2023

The 52 training sessions were organized on four different topics (Advocacy and Lobbying, Community Mobilization and Engagement, Human Resources Management and Development, and Strategic Planning and

Organizational Development), with thirteen sessions for each topic lasting for three consecutive days. Our enumerators monitored each training day to observe delivery and to interview trainers, assistant trainers, and trainees.

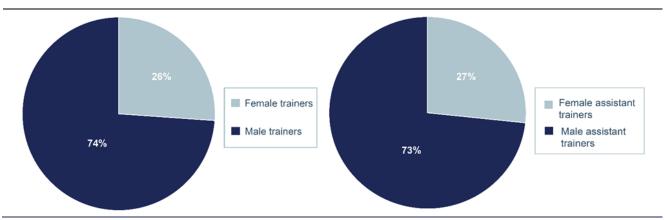
From participant lists provided by UNDP, 3,147 trainees took part in the sessions, 1,291 (41%) women and 1,856 (59%) men, representing 465 organizations. On average, seven trainees from each organization participated, but we identified 21 organizations with ten or more participants taking part overall.





Summary of principal findings

All training sessions for women were facilitated by female trainers, save for one training session led by a male trainer. All women trainees reported themselves to be comfortable during the training.





A majority of training sessions (56% n=87) started between 30 minutes and two hours late. A quarter (n=38, 25%) ended between 30 minutes and two hours earlier than originally planned. Almost a quarter of training sessions (n=12, 23%) were assessed as not well organized, mostly for reasons of poor time management (55%), poor organization of training and training equipment (27%), trainers lacking knowledge or training skills (15%), or poor training content quality (3%).

However, almost all trainees (98%, n=286) expressed high satisfaction or satisfaction with the training facilities and arrangements. A large majority of trainees (91%, n=266) rated their access to learning materials as good or very good, with the remainder (7%, n=19) rating it as fair, and seven (2%) as poor or very poor.

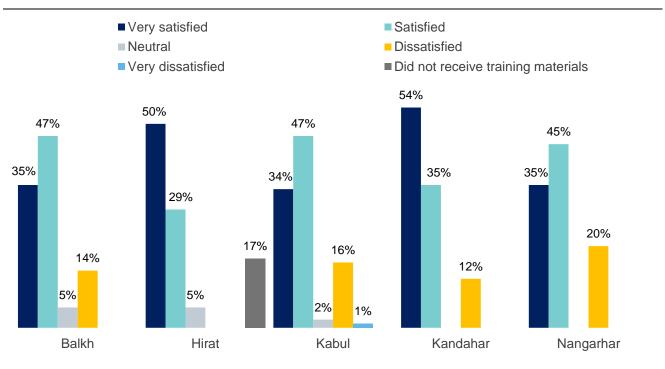


Figure 32: Trainee satisfaction with training materials

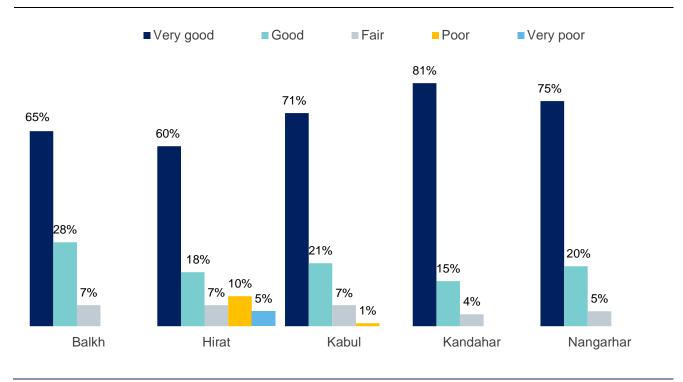
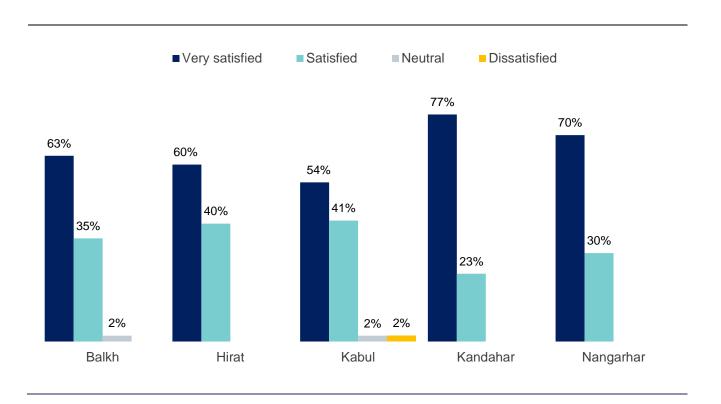


Figure 33: Trainee satisfaction about access to learning and self-learning materials

All the facilitated training topics were assessed as relevant to the type of training, with relevant group and individual exercises were used during the training sessions, consistent with the trainees' own assessments.





Central Asia-South Asia Electricity Transmission and Trade Project (CASA 1000)



Physical and financial monitoring overview

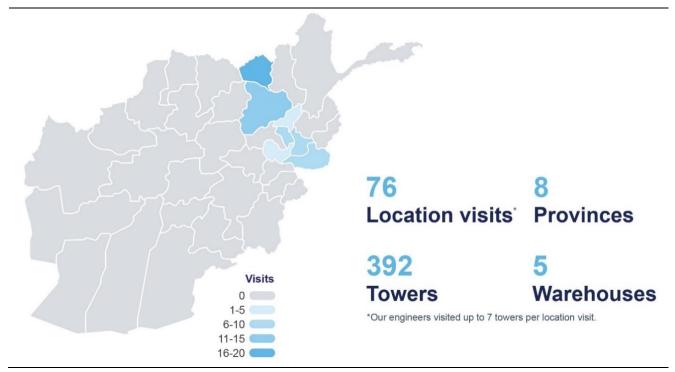
Before August 2021, we had conducted monitoring visits to different CASA 1000 sites and warehouses using an agreed range of data collection tools. We also reviewed and verified invoices for the work done and goods supplied, resulting in payment of USD 11.76 million and Euro 0.67 million to contractors. In 2023, we modified our data collection tools following the World Bank's request for us to verify the following through review of invoices and physical monitoring:

- Invoices submitted for work done by the contractors and verified by Da Afghanistan Breshna Sherkat (DABS, Afghanistan's central energy authority);
- Invoices submitted for work done by contractors but not verified by DABS;
- Materials supplied by contractors and currently in the warehouses but not verified by DABS; and
- Invoices from project consultants for services delivered but not verified by DABS.

At the request of the World Bank, we visited five warehouses and 392 transmission towers in August 2023 to assess transmission tower infrastructure and verify materials and equipment stored in the warehouses, following the World Bank's pausing of CASA 1000 work from 15 August 2021. The verification process was intended to facilitate payments to contractors for any work completed before that date.

Of USD 59.81 million and Euro 0.87 million claimed for these contracts, we recommended payment of USD 26.49 million and Euro 0.75 million respectively. Further information on the results of our financial reviews are in the "Financial Monitoring" section of this report.

Figure 35: Summary of CASA 1000 monitoring completed in 2023



Water Emergency Relief Project (WERP)



In August 2023, we were tasked with launching monitoring activities for WERP. We began discussions with the Task Team, UNOPS, and the Aga Khan Foundation to develop a monitoring approach. We shared draft Terms of Reference with the World Bank in September and continued to respond to feedback from UNOPS and the Aga Khan Foundation, finalizing the Terms of Reference in November.

In 2024, we will continue to develop a more complete Monitoring Framework and data collection tools and approach in collaboration with both implementing agencies and with the World Bank to ensure timely roll-out of monitoring activities as project implementation occurs.

Economic Sector Monitoring (ESM)



In 2023, we monitored economic indicators between January and August covering several key areas:

- **Prices and availability of food and non-food items**, combined into a Consumer Price Index basket defined by the World Bank, and the extent to which shopkeepers selling these items were paying taxes, relying on barter, or providing credit to customers.
- **Banking sector activities**, including formal banking activities and the activities of informal currency exchange traders and *Hawala* operators.
- **Labor market activities**, including nominal wages and the availability of casual workers, as well as the extent to which civil servants were receiving salary payments and the timeliness of those payments.

We collected information through in-person surveys at markets and banks with shopkeepers, bank branch managers, bank customers, skilled and unskilled laborers, and *Hawala* operators, and by phone interviews with telecom operators and civil servants. We shared data with the World Bank through our data portal, the World Bank MA Digital Platform, providing both a cumulative dataset and visual analysis of the data using a Power BI dashboard. We also submitted reports for ESM covering the period January to December 2022, and subsequently for January 2022 to June 2023, with findings used by the World Bank to inform its own reporting on the latest economic developments and key economic indicators in Afghanistan.

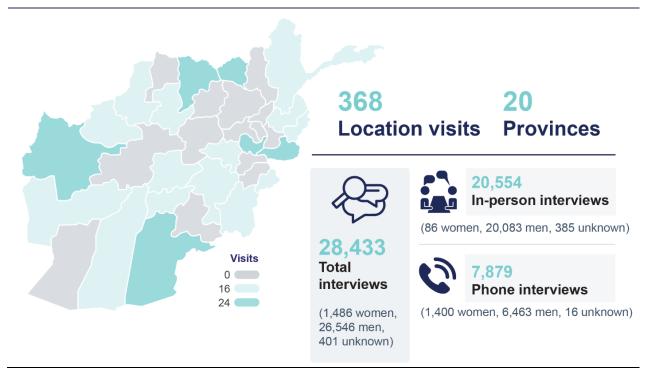


Figure 36: Summary of Economic Sector Monitoring completed in 2023

In September, our data collection for ESM was paused pending the outcome of discussions over continued access for data collection between the World Bank and the MoF. Between January and August we conducted



46 location visits each month, but the number of interviews conducted increased from May onwards following a World Bank request to augment our sample for day laborers and civil servants, as shown below²⁷.

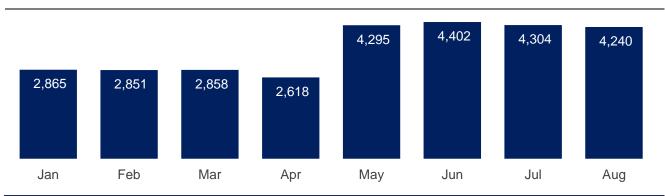


Figure 37: Interviews conducted per month

Food and non-food prices and availability

In 2023, we found that most of the food items monitored were sufficiently available in all the stores and markets we visited, with a few exceptions such as local wheat flour, frozen chicken, and lentils. The same was the case for all non-food items, with the exception of toothpaste. These findings were consistent with those from 2022.

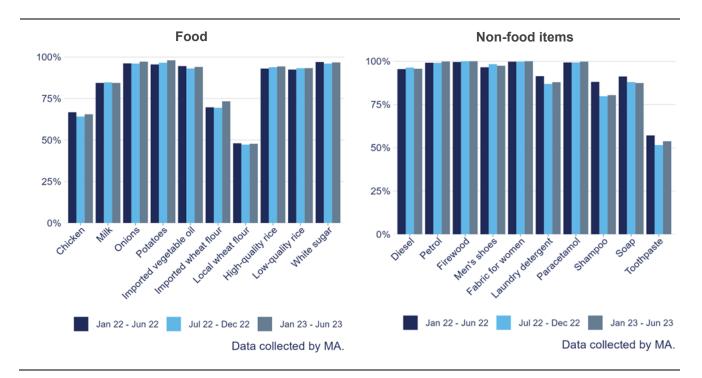


Figure 38: Observed availability of food and non-food items in 2022 and 2023

In terms of pricing, food prices dropped significantly in 2023, reaching the lowest point in August since we started monitoring in November 2021. Non-food prices bottomed out in June but rose after that. We attribute three main reasons to these price changes:

²⁷ The decrease in interviews in April 2023 compared to January-March is because no data was collected for civil servants as the data collection tool was being updated.

- 1. Widespread unemployment and limited international aid and foreign investments in the country, resulting in lower incomes and leading to increased widespread poverty. This significantly reduced people's purchasing power and led to a decline in demand for supplies, goods, and services, putting downward pressure on overall prices, and indicating a contraction of the Afghan economy.
- 2. The ITA imposed price controls throughout Afghanistan, with several government departments, especially municipalities, interfering with the market. The police routinely patrol markets in major cities giving official price lists to shopkeepers, with prices lower than they would be if they reflected only market forces.
- The ITA have reactivated thirteen State Enterprises and Companies since August 2021, which now total 49. They play a critical role in the market through the importation of basic items such as fuel, wheat, and cooking oil, which are then sold below the local market price.

A relatively good harvest in 2023 may have also contributed to a decrease in food prices: in late September, officials in the National Statistics and Information Authority announced production of 4.3 million metric tons of wheat in 2023, an increase of 13% over the previous year. Moreover, the ITA has banned exports of major food commodities, such as rice.

The reason for increases in non-food prices in July-August, despite the reasons given above, could be season: the pre-winter period is usually characterized by an increase in petrol and firewood prices. By August 2023, national average petrol prices had increased by 3% compared to June 2023, and national average firewood prices had increased by 16%.



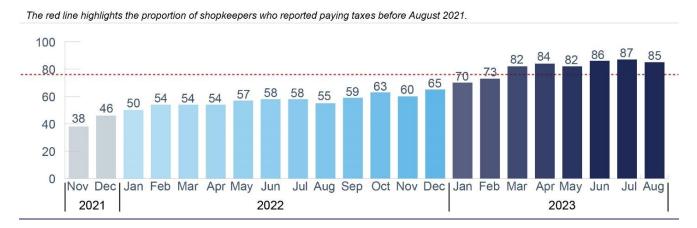
Figure 39: Consumer Price Index



Taxes

In November and December 2021, in interviews with shopkeepers to ask if they were paying taxes, more than three-quarters (76%) indicated they did so before August 2021, a figure which halved to 38% in November 2021, before gradually rising each month until March 2023, by which time the percentage of shopkeepers reporting paying taxes (82%) exceeded the pre-ITA period. By July 2023, this had further risen to 87% before falling slightly in August 2023.

Figure 40: Proportion of shopkeepers paying taxes (November 2021 to August 2023)



Not only are more shopkeepers paying taxes, but they are paying higher taxes. By August 2023, two-thirds of shopkeepers (67%) reported paying more in tax compared to August 2021 (the figure reached 75% in May 2023), with a gradual rise from 2021 increasing sharply from October 2022 onwards. These increases may reflect increased efforts by the ITA to control markets and prices, including regulating street vendors by specifying locations where they may sell their products, providing they pay the necessary taxes to the ITA.

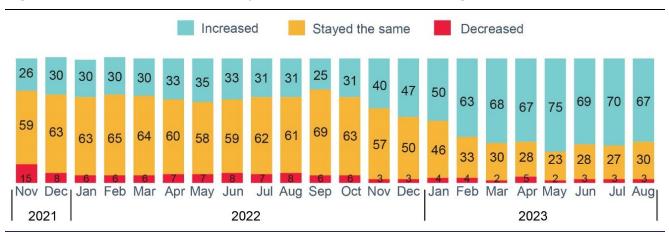


Figure 41: Shopkeepers and tax payments (November 2021 to August 2023)

Day laborers

We interviewed day laborers in groups. The figure below shows the number of day laborers we spoke with, including an increased sample of day laborers from May 2023, in response to a World Bank request.

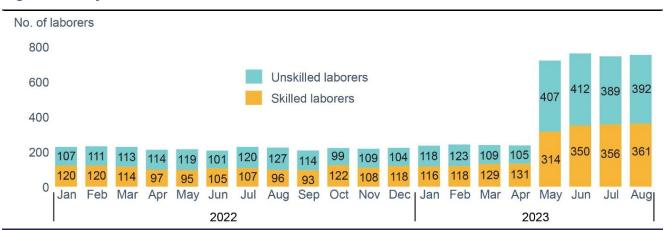
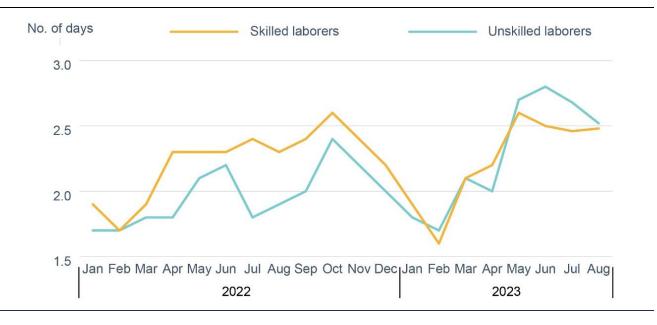


Figure 42: Day laborers interviewed

In the first quarter of 2023, the availability of work for day laborers reflected the stoppage or construction and agricultural work during the winter months. In Q2 2023, with construction and agriculture work starting up again, reported availability increased considerably to more than 2.5 days per week on average for both skilled and unskilled laborers, slightly higher than reported for the same period in 2022. Finally, in Q3, reported availability remained stable.





Daily rates for day laborers increased gradually: compared to January 2023, daily rates for unskilled laborers had increased by 15% by August 2023 (from AFN 252/day to AFN 291/day), while salaries for skilled laborers increased by 7% (from AFN 562/day to AFN 599/day). Moreover, comparing daily rates in August 2022 and August 2023, salaries for unskilled laborers increased by 9% (from AFN 268/day to AFN 291/day) and by 21% for skilled laborers (from AFN 496/day to AFN 599/day).

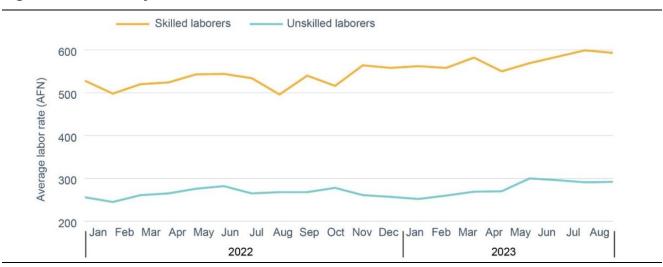


Figure 44: Mean daily labor rate, in AFN

Banking

In 2023, we made 501 visits to 85 branches of 11 different banks, conducting 427 interviews with branch managers and 2,242 interviews with customers. On average, 74% of the bank branches we visited in 2023 provided a full range of domestic services, with 19% also providing international services, such as foreign exchange services and international money transfer services like Western Union, Swift, MoneyGram, and Ria.

We checked whether banks were meeting DAB weekly withdrawal limits by asking branch managers about the weekly limits applicable to their respective branches. In May, DAB updated its withdrawal limits, which prompted us to remodel our research tool. The figure below shows that, based on data collected between May and August, banks had yet to adjust to the new limits.

In April, ten out of 11 banks were able to adhere to the withdrawal limit for individual account holders (AFN 30,000), compared to seven in response to the higher withdrawal limit (AFN 50,000) in August. For individual account holders, bank branch managers reported applying an average limit of AFN 44,000 in August 2023. None of the banks we visited were able to adhere to the new corporate withdrawal limit of AFN 4 million, but none in April had been able to meet the previous lower limit of AFN 2.5 million.

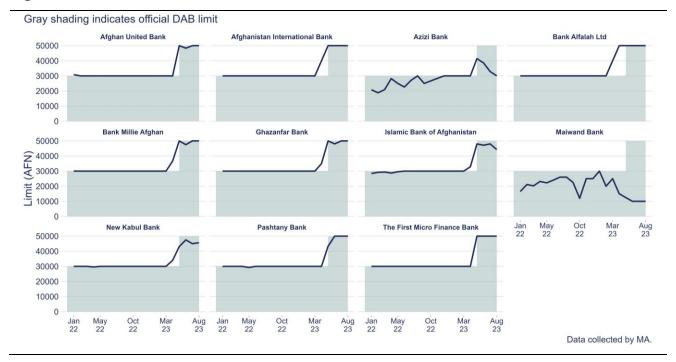


Figure 45: Bank branch withdrawal limits for individual customers

DAB withdrawal limits are meant to apply only to money deposited before August 2021 in a given bank account. In June, we updated our research tool to collect this information in interviews with bank customers. Between June and August, we found that most withdrawals (92% on average) related to money deposited after August 2021, and only 8% for money deposited before then.

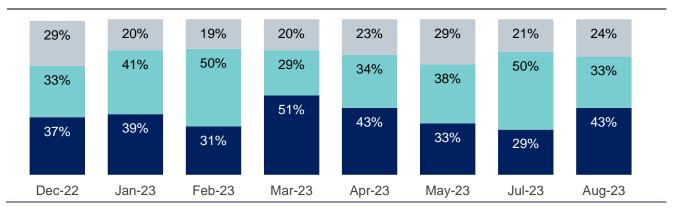
Of those customers withdrawing from accounts with money deposited after August 2021, 4% reported they were not able to withdraw the full amount they wanted. Of those who withdrew money deposited before August 2021, 15% reported in June not being able to withdraw the full amount to which they were entitled, nor did any do so in July and August.

In interviews with branch managers, we asked whether the number of withdrawals had increased or decreased compared to the previous week. In 2023, there were two noticeable increases in banking withdrawals compared to the previous week, in February, when 31% of managers reported a week-on-week increase, and in March 2023, more than half of branch managers (51%) reported increased withdrawals. Both increases might be linked to preparing for the start of Ramadan on 22 March 2023.

Banking withdrawals increased again in August, when 43% of branch managers reported withdrawals had increased compared to the previous week, a change which may relate to the fact that the USD price in AFN reached a new low in August, incentivizing many to withdraw money to exchange for USD.

In the table below there is no data for June 2023 because an error was made to the skip-logic of the question when the questionnaire was updated.

Figure 46: Changes in banking withdrawals compared to the previous week, as reported by branch managers



Based on interviews with bank customers, there was a noticeable decrease in customers visiting a bank for purposes other than withdrawing money after April 2023 (the peak for the latter likely related to Eid-al Fitr taken taking on 21 April 2023).

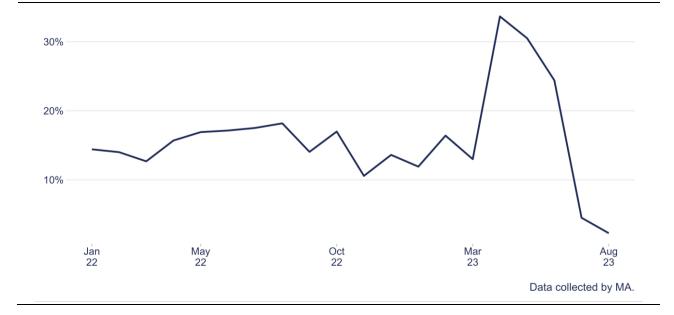


Figure 47: Customers visiting a bank for purposes other than withdrawing money

From April 2023, we began asking bank customers the purpose for their visit to the bank if not to withdraw money.

Table 27: Reasons for visits to a bank other than to withdraw money

Reason	Apr 23	May 23	Jun 23	Jul 23
Paid electricity bill	51%	56%	51%	41%
Opened bank account	17%	10%	11%	12%
Deposited money into own account	1%	8%	14%	35%
Money transfer to a friend/family member	6%	7%	5%	0%
Accompanied a friend/family member	7%	2%	4%	6%
Other	17%	16%	15%	0%
Don't wish to respond	1%	2%	1%	6%

Exchange rates

In monitoring during 2022 and 2023, we asked informal currency exchangers about buying and selling exchange rates for the AFN against the Iranian toman (IRT), the Pakistani rupee (PKR), the United Arab Emirates dirham (AED), and the United States dollar (USD). Figure 48 shows how the Afghani appreciated significantly against all these currencies in 2023. Given a contracting economy, this may reflect a moderate growth in exports during 2023, much of it in the form of coal and textiles to Pakistan.

Trade flows and the contracting economy might explain some of the appreciation of the Afghani in 2023, especially with neighboring countries. However, the main reason for the AFN's appreciation against the US Dollar is likely attributable to the continuing UN-supported import to Afghanistan of USD banknotes. Between January and mid-June 2023, the UN injected USD 880 million into the Afghan economy, following USD 1.8 billion in 2022. The UN is doing so because all commercial transactions need to be conducted in local currency.

We also monitored the availability of the four major foreign currencies on informal currency markets (US dollar, Pakistani rupee, UAE dirham, and Iranian toman) but did not find any major changes in 2023, consistent with findings from 2022.

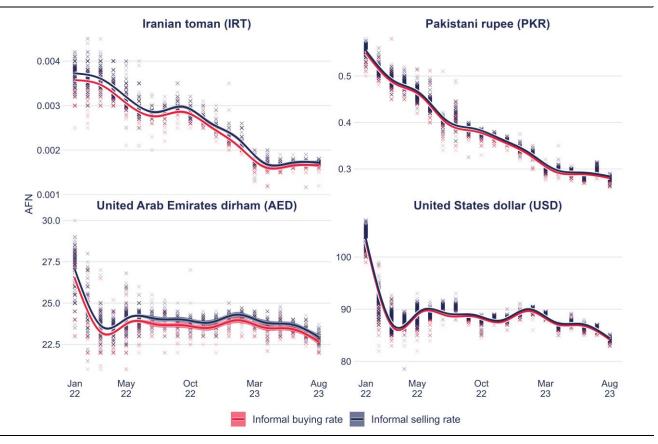


Figure 48: Comparison currency exchange rates

Civil servants

In early 2022 we began interviewing civil servants, following concerns that they had not been paid after August 2021. In 2023, we conducted 6,978 interviews with civil servants across all 34 provinces from Afghanistan, interviewing about 251 civil servants each month for the first three months of 2023 and 1,556 civil servants for the rest of the year (The increase, at the request of the World Bank, was to cover a greater variety of

operational sectors and more women civil servants).²⁸ The table below identifies the departments or directorates in which the civil servants interviewed were employed.

Department/Directorate	Number Of interviews in 2023		
Education	3,755	54%	
Health	758	11%	
Agriculture, Irrigation, and Livestock	475	7%	
Finance	328	5%	
Labor and Social Affairs	169	2%	
Rural Rehabilitation and Development	169	2%	
Municipality	167	2%	
National Statistics and Information Authority	139	2%	
Interior Affairs	105	2%	
Energy and Water	100	2%	
Urban Development and Housing	96	1%	
Other ²⁹	717	10%	
Total	6,978	100%	

In March 2022, 18% of civil servants reported they had not been paid in the previous three months. This proportion decreased significantly over the course of the year. By May 2023, all the civil servants interviewed reported every month that they had been paid in the previous three months, with 99% percent of all civil servants who reported they had been paid in the previous three months in 2023 reporting they were paid in full.

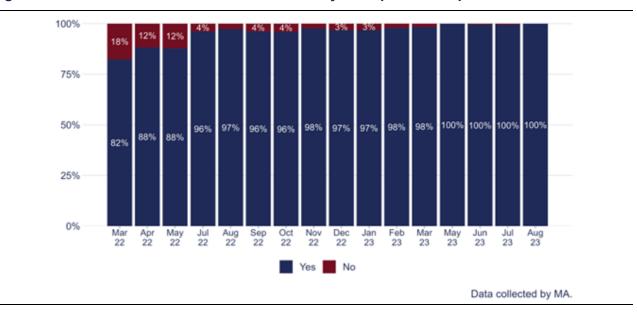
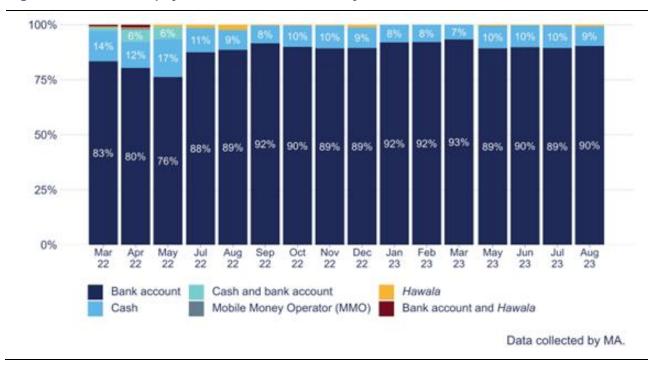


Figure 49: Extent to which civil servants said they were paid in the previous three months

²⁸ We did not interview civil servants in June 2022 owing to changes needing to be made to the data collection tool.

²⁹ This includes interviews with civil servants working for the Afghan Red Crescent Society; Commerce and Industry; Communications and Information Technology; Economy; Frontier, Nations, and Tribal Affairs; Haji and Religious Affairs; Information and Culture; Justice; Mines and Petroleum; National Disasters Management Authority; Public Works; Refugees and Repatriation; Supreme Court; Transport and Civil Aviation; and Women's Affairs.

On average, 91% of the civil servants interviewed each month in 2023 reported that they were being paid through a bank, with the remainder being paid in cash (in the case of those paid in cash, a reduction by almost half between March 2022 and March 2023, but with a slight increase thereafter).





Two-fifths of civil servants (42% per month on average) reported experiencing challenges in 2023 in withdrawing salaries from their bank accounts, mostly experienced during the first half of the year before falling back in the latter part of the year to levels similar to those found at the end of 2022.

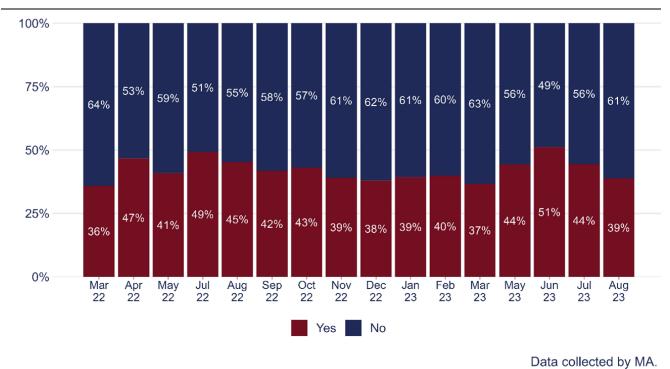


Figure 51: Proportion of civil servants facing challenges in withdrawing their salary

Of those reporting challenges, four-fifths identified crowding at the bank as the principal issue in 2023, consistent with 2022 findings. In the first three months of 2023, receiving damaged or old notes became a more important challenge in the eyes of respondents, a continuation of an issue identified in the last four months of 2022, but with some reduction later in 2023.

Month	Bank Technical Problem	Crowding at the Bank	Damaged Or Old Notes Provided	Lack of Funds at the Bank	Poor Bank Staff Behavior	Other/Unclear
Mar 2022	1%	70%	11%	38%	1%	1%
Apr 2022	0%	66%	12%	54%	1%	4%
May 2022	0%	74%	10%	31%	4%	0%
Jul 2022	2%	78%	18%	26%	1%	1%
Aug 2022	1%	78%	19%	18%	3%	3%
Sep 2022	1%	70%	31%	14%	6%	4%
Oct 2022	0%	78%	22%	10%	0%	1%
Nov 2022	2%	76%	23%	17%	2%	0%
Dec 2022	1%	73%	28%	15%	1%	0%
Jan 2023	4%	74%	35%	20%	2%	0%
Feb 2023	0%	75%	29%	8%	1%	0%
Mar 2023	0%	78%	26%	10%	3%	0%
May 2023	0%	84%	19%	14%	3%	1%
Jun 2023	0%	88%	18%	16%	3%	0%
July 2023	0%	85%	20%	15%	3%	0%
August 2023	0%	90%	19%	15%	4%	0%
Average All	1%	77%	21%	20%	2%	1%
Average 2023	1%	82%	24%	14%	3%	0%

Table 29: Challenges civil servants raised when withdrawing their salary at the bank, by month

MA Digital Platform

The table below details major development updates related to the MA Digital Platform for 2023.

Table 30: Digital Platform development updates

Activity	Updates			
Roll-out of Multi-Factor Authentication	We adopted Multi-Factor Authentication for the Digital Platform in January 2023, adding a layer of protection to the Digital Platform's sign-in process by verifying user identities during login.			
	We completed penetration testing of ARTF-TPM.com and its associated application programming interface to identify and mitigate vulnerabilities within the current infrastructure and to reduce attack pathways. The test involved accredited cyber forensics experts attacking the Platform throughout a week-long period in January 2023 to test the platform's security and resilience, and to identify potential areas of exploitation.			
Penetration testing	The results uncovered a 'typical' number and spread of issues for remedial action, but otherwise confirmed the security of the application, with no 'critical' vulnerabilities found. Vulnerabilities identified requiring quick amendments to mitigate risks, implemented within a week of receipt of findings.			
	Our monthly user management, monitoring, and auditing of platform user groups confirmed that none of the vulnerabilities identified have been exploited.			
	The next penetration test is planned for January 2024.			
Hosting and accreditation	Facilitated by the WB Contract Management Unit (CMU), we commenced our engagement with the World Bank Information and Technology Solutions and the Office for Information Security teams during the second quarter of 2023. The main objective of this engagement was to clarify the accreditation, hosting, and ownership of the platform and the proposed iOS mobile application.			
	Since then, we have undertaken several technical discussions and engagements relevant World Bank offices. Additionally, we submitted all required documentation. We will continue our engagement with the World Bank to secure the platform's accreditation.			
iOS mobile application	We received the World Bank's sign-off on a prototype of the proposed iOS mobile app to access information we make available on the Digital Platform in February 2023, followed by a functional requirements and specifications document in March 2023. We received a note from the World Bank CMU on 20 September 2023 anticipating the certification of the development of the iOS mobile application. Further development will be contingent on confirmation of mobile app hosting and ownership by the World Bank.			
ARTF partner space	The ARTF partner space was developed through co-design sessions with the World Bank Country Management Unit and used mock-up prototypes to inform changes. It currently includes access to economic sector monitoring and financial monitoring dashboards, and our quarterly and annual reports. We soft-launched the ARTF partner space on the Digital Platform and presented a live demonstration to donors in March 2023. In September 2023, we officially launched the ARTF partner space, and the World Bank invited ARTF partners to use the Digital Platform. By the end of 2023, 27 officials from eight donor agencies had access to the platform.			
	We plan to continue to work with the World Bank CMU to produce project-specific monitoring dashboards for the partner space.			
Digital Platform rebranding	During Q2 2023, we completed the rebranding of the platform to reflect changes made to our visual identity and report design.			
Red Flag reporting	We developed and delivered a new feature allowing for customized Red Flag reporting on a project level during Q2 2023. This feature came in response to our engagement with World Bank Task Teams and individual UN agencies in 2022.			

Activity	Updates		
	This feature allows MA users to log and report individual Red Flags to specified Platform users from the World Bank and UN agencies, including flagging confidential Red Flags, with a weekly digest email notifications to identified World Bank and UN agency users, which includes a summary of Red Flags reported during the week.		
Customized dashboards	In response to the Health Task Team's request, we launched a new feature in Q3 2023, which allows us to customize dashboard views at the user level. This allowed us to create user-specific dashboard views (such as differentiating dashboard views between World Bank users, UN users and service provider users) while maintaining data confidentiality and security. This feature is dynamic and implemented across our portfolio.		
Dashboards in full screen	In response to a World Bank CMU request, we enhanced the user experience across all available dashboards allowing for dashboard view in full screen mode. This update was rolled out in Q4 2023.		
Improving Implementing Agency access	We introduced a new Implementing Agency administrator user role in Q1 2023 to better control user accounts and revised the current Implementing Agency user role matrix to improve user control. Relevant user guides are made available to the Implementing Agency administrator via the platform's Document Library.		
Engagement of UN agencies with the platform	We completed several training and walk-through sessions with the various UN agency colleagues throughout the year, including FAO, UNDP, UNICEF, and UNOPS and their Facilitating Partners. The sessions were followed by sharing session recordings and user guides, which are available in the Digital Platform's Document Library.		

Looking ahead

Our current Monitoring Agent contract ends on 31 July 2024. Until then, we plan to continue financial monitoring reviews for both legacy and current projects, while conducting both in-person and remote physical monitoring activities. Our workplan includes continued support for Digital Platform users alongside continuing to expand its functionality. To minimize the potential for a break in service, data collection will continue through to the end of July, but reports provided will focus on data collected until late May, to allow for data analysis, quality assurance, and necessary approvals. Data collected but not included in reports issued before 31 July will be provided to the World Bank in the form of data sets or transferred as part of the handover period to the incoming third party monitoring service provider.

Financial monitoring

Ē	Liabilities review We expect to complete our review of project liabilities.	Q	SCRP review We plan to issue all the remaining project SCRP Cover Letters.	\$	CRLP We will continue review of expenditure incurred in Q2 2023 under Component 2.
Q	EERA We will continue to conduct HACT audits under EERA and will share results with the World Bank and UNICEF.		EFSP We will conduct a review of expenditure incurred from project inception to 31 March 2023.	6	HER We will continue to conduct HACT audits and will develop the financial monitoring approach for the MCBP component.

NCCSP

We will review expenditure incurred from project inception. We will also review eligibility criteria for proposals submitted by participating organizations

Physical monitoring



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CRLP

We will continue to conduct regular ECA, Construction, LIW, CFW, and SG monitoring and laborer verification, in both urban and rural locations.



EFSP

As data collection by the FAO TPMA is completed and provided to us, we plan to collect data in-person for validation of i) the beneficiary verification survey and the baseline and PDM survey for the 2023 wheat production package distribution; ii) the baseline and beneficiary verification survey and PDM survey for Home Gardening; iii) the baseline and beneficiary verification survey and PDM survey for Cash For Work; and iv) mid-term and final rounds of construction/ESS monitoring for Cash For Work.

) HER

We will continue ESS monitoring in health facilities and surrounding communities across all 34 provinces. We will also continue to conduct data collection to verify UNICEF TPMA findings.

We plan to finalise the design of monitoring for the WFP-implemented MCBP component of HER2 and roll out monitoring alongside the implementation of project activities.



NCCSP

We plan to conduct monitoring visits to verify the eligibility of a sample of organizations selected for the Low Value Grants to monitor inclusion (ineligible organizations selected) and a sample of organizations not selected to identify monitor exclusion (eligible organizations not selected).

WERP

We will develop a more complete Monitoring Framework and data collection tools in close collaboration with both implementing agencies and with the World Bank to ensure timely roll-out of monitoring activities alongside project implementation. As project activities commence, we expect to collect data on ECA compliance and training provided.



Economic Sector Monitoring

We will resume monthly data collection once access for data collection has been agreed with the MoF, and other ministries as required.

Digital Platform



Mobile app

We will continue to work with the World Bank CMU on the potential development of the iOS mobile application.



Digital Platform hosting and accreditation

We will continue our close engagement with the World Bank Information and Technology Solutions team to secure the Digital Platform's accreditation.



Partner space

We will confirm the next development phase for the ARTF Partner space with the World Bank CMU.



User experience enhancements and user engagement

We will continue to design and develop user experience enhancements, such as improving the engagement with visual dashboards and further customizations of the email notifications. We will also continue to support platform users across the World Bank, UN agencies, facilitating partners/service providers, and MA teams, managing user access, and providing walkthroughs and training sessions, alongside technical support.

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