

# Quarterly Progress Report

Q1 | 2023

1 January to 31 March 2023



**WORLD BANK** | MONITORING  
**AFGHANISTAN** | AGENT

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## Acknowledgements

All photographs taken by Azizullah Karimi, MA Physical Monitoring enumerators, and enumerators' *mahrms* (male accompanying person)

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**Front cover:** A child in the Neeli provincial hospital, Daikundi, receiving an oral dose of the Polio vaccine as part of the routine immunization program.

**Health Sector Monitoring, page 8:** A child in the Neeli provincial hospital, Daikundi, receiving an oral dose of the Polio vaccine as part of the routine immunization program.

**CRLP, page 20:** Workers in Rodat district, Nangarhar, find a way to improve their land and their lives with a protection wall.

**EFSP, page 27:** A farmer in Badakhshan province shows his skills in winnowing, cleaning wheat by letting the wind do the work.

**RHQA, page 32:** A member of the data collection team bitten by a wild dog while searching house-to-house for patient verification in Gezan Clinic, Faizabad district, Badakhshan.

**Back Cover:** Data collection team checking the registration sheet of a public clinic to select samples for patient verification.

# Abbreviations

<b>AADA</b>	Agency for Assistance and Development of Afghanistan
<b>AKFA</b>	Agha Khan Foundation Afghanistan
<b>ARTF</b>	Afghanistan Resilience Trust Fund
<b>ASGRP</b>	Afghanistan Strategic Grain Reserve Project
<b>BPHS</b>	Basic Package of Health Services
<b>CDC(s)</b>	Community Development Council(s)
<b>CRLP</b>	Community Resilience and Livelihoods Project
<b>CPI</b>	Consumer Price Index
<b>CSO(s)</b>	Civil society organization(s)
<b>ECA</b>	Entry Criteria for Access
<b>EERA</b>	Education Emergency Response in Afghanistan
<b>EFSP</b>	Emergency Food Security Project
<b>ESMP</b>	Environmental and Social Management Plan
<b>ESS</b>	Environmental and Social Safeguards
<b>FAO</b>	Food and Agricultural Organization
<b>HACT</b>	Harmonized Approach to Cash Transfer
<b>HEDP</b>	Higher Education Development Project
<b>HEF</b>	Humanitarian Exchange Facility
<b>HER</b>	Health Emergency Response
<b>HMIS</b>	Health Management Information System
<b>IDA</b>	International Development Association
<b>MA</b>	Monitoring Agent
<b>NGO(s)</b>	Non-governmental Organization(s)
<b>NHLP</b>	National Horticulture and Livestock Productivity Project
<b>QT(s)</b>	Questionable Transaction(s)
<b>RDD</b>	Random Digit Dialing
<b>RHQA</b>	Rapid Health Quality Assessment
<b>SAFI</b>	Strengthening Afghanistan's Financial Intermediation
<b>SCRIP</b>	Statements of Cash Receipts and Payments
<b>SoE(s)</b>	Statement(s) of Expenditure
<b>TPM</b>	Third Party Monitoring
<b>TPMA</b>	Third Party Monitoring Agent
<b>UNDP</b>	United Nations Development Programme
<b>UNICEF</b>	United Nations Children's Fund
<b>UNOPS</b>	United Nations Office for Project Services

# Executive Summary

1 January to 31 March 2023

## Quarterly Progress Report – Q1 | 2023

The Monitoring Agent for the Afghanistan Reconstruction Trust Fund provides the World Bank and other stakeholders with greater assurance and visibility of project implementation through an array of flexible and adaptive financial and physical monitoring activities. Our sector monitoring addresses information gaps in key sectors, supporting the World Bank teams with nuanced analysis and knowledge-sharing.

In Q1 2023, alongside our regular financial monitoring reviews and monthly economic sector monitoring, we commenced physical monitoring visits and remote interviews for two of the UN- implemented projects that are part of the new portfolio approved last year. Planning and coordination for monitoring activities for the remaining projects also continued throughout the quarter.



**165**  
Total location visits



**12,709** (Women 1,083 + Men 11,482)  
Total interviews\*



**7,760** (Women 27 + Men 7,589)  
In-person interviews



**4,949** (Women 1,056 + Men 3,893)  
Phone interviews

\* There are 144 group interviewees for ESM for whom gender is unknown



### Sustaining health services in Afghanistan

This quarter, we highlight findings from our Rapid Health Quality Assessment, which we shared with stakeholders at the mission for the Health Emergency Response programme in early January 2023. That assessment concluded that the quick and agile response to maintain international support to the health sector enabled the continued delivery of basic health services amid an intensifying economic and humanitarian crisis. More information from this study is found on page 5.



## Financial monitoring activities

### Project closure activities for transactions pre-dating August 15 2021

#### Statement of cash receipts and payments

Reported: 10  
Total reported payments: \$214,600,153  
Payments reviewed: \$205,385,191 (96%)  
Financial findings: \$157,546 (0.07%) of the reported payments

#### Commitment reviews

Completed: 2  
Recommended \$43,420 /  
for Documentation: AFN 1,562,530

#### Questionable transactions

Reviewed status of QTs and reported a reduction in the QTs from **\$8,427,960** as of 15 August 2021 to **\$7,681,130** as of 31 March 2023.

Recommended \$793,878 of previously-classified QTs for documentation, following their satisfactory resolution.

#### Bank balance verification

Projects: 40  
Total verified: \$278 million at 31 March 2023

#### Statement of expenditure

Completed transaction testing for the ad hoc review of the statement of expenditure for the Strengthening Afghanistan Financial Intermediation (SAFI) project.

#### Issuance of pilot HACT audits

We completed and submitted three HACT audit reports for expenditure incurred between 1 February and 30 June 2022 under the Sehatmandi Project, as pilots for the HER projects.

## Q1 2023 Project monitoring activities



**Community Resilience and Livelihoods Programme (CRLP)**

### Physical monitoring



**27** Location visits  
**27** Sub-projects  
**7** Provinces  
**19** Project implementing CDCs

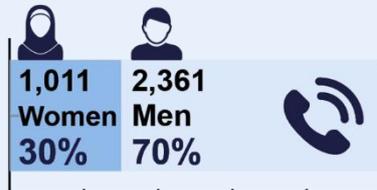
### Financial monitoring

Our Financial Monitoring Team is currently planning for the review of Q4 2022 and Q1 2023 CRLP expenditure.

### Entry Criteria for Access (ECA) monitoring

In addition to infrastructure monitoring, we conducted ECA monitoring for 357 CDCs through phone interviews. Findings will be reported in Q2 2023, following further in-person spot checks.

**3,372**  
**Phone**  
**interviews**



### Physical monitoring key findings



**Good**

Overall infrastructure quality



**584**

Observations of sub-project elements



**21** Deviations recorded (4% of observations)



**2** Critical  
**3** Major  
**16** Minor



**13** sub-projects with no deviations



**15**

Instances of extra works in 6 sub-projects



**0**

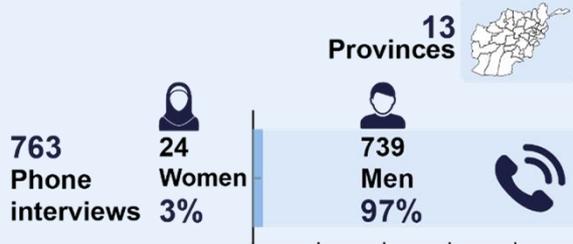
Significant findings related to ESS



### Emergency Education Response in Afghanistan (EERA)

Follow-up on the latest revision of the Monitoring Protocol is on hold until the project restructuring is finalized.

 **Emergency Food Security Project (EFSP)**



 **Vulnerability and livelihoods of beneficiary households**

**Profiles**

- 87%** rely on agriculture as their primary source of income – majority are small-scale farmers
- 76%** have access to less than 5 jeribs of irrigated land
- 82%** have access to less than 5 jeribs of rainfed land

**Crops**

- 544kg** of wheat produced per jerib on average last year
- 55%** lost more than half of their crops (including **15%** who lost all of their crops)

 **Health Emergency Response (HER)**

**Financial monitoring**

We are also conducting on-going reviews of the HACT audits of 14 UNICEF implementing partners which will be reported in Q2 2023.

 **3** HACT audit reports issued

 **1 Feb – 30 Jun 2022**  
Period of expenditure

 **Findings: \$25,885 (0.25%)**  
of reported expenditure

**Physical monitoring**

We have worked with the World Bank and UNICEF to develop four data collection tools to monitor the project's Environmental and Social Safeguards. We expect to commence data collection in June 2023.

**EFSP: Other key findings**

- 58%** participated in wheat cultivation training (36% in Nov 2022)
- 97%** satisfied with the beneficiary selection process
- 3/4** unaware of grievance mechanism

## Q1 2023 Sector monitoring activities

### Economic sector monitoring

**46**  
Unique markets

**138**  
Location visits

**20**  
Provinces

**48**  
Women  
**6%**

**8,382**  
Men  
**94%**

\*144 unidentified gender due to group interviews

**8,574** (7,760 In-person + 814 Telephone)  
Interviews

### Food and non-food prices and availability:

**Food prices** reached a new Consumer Price Index (CPI) high in February 2023, falling slightly in March but still 10% higher on average than in December 2022

**Food and non-food items** were readily available across shops surveyed

**Non-food prices** returned to those of a year ago



### Taxation and banking

**68%**  
of shopkeepers reported paying more in taxes

**Almost half**  
of bank branch managers reported increase in withdrawals from previous month (compared to 42% in Q4 2022)

**89%**  
of banks provide full domestic services



### Health sector monitoring



We conducted a Rapid Health Quality Assessment of the availability of staffing, equipment, and medicines in 405 health facilities using Basic Package of Health Services guidelines. We conducted monitoring in October/November 2022 and finalised reporting in Q1 2023. Although existing systemic issues in the health sector remain, the international community's support has enabled health facilities to continue to provide a variety of health care services.



Consistent availability of medicines, but with some recurring shortages



High staff retention rates: Most staff are replaced when they resign



Shortages of female healthcare specialists and doctors (both are in short supply)



Most health facilities have functional electricity and water supplies



Nearly all required equipment available & functional



Almost all facilities adhere to the majority of generally accepted waste management procedures

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# Introduction

## Scope of our monitoring

As Monitoring Agent (MA) 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. In 2023, we are monitoring ARTF-funded projects being implemented by different UN agencies covering community resilience, education, food security, health, and livelihoods. Our purpose is to provide both financial assurance and to verify that anticipated outputs are being achieved and intended beneficiaries reached. In doing so, we provide evidence of the implementation of cross-project Environmental and Social Safeguards (ESS) and Entry Criteria for Access (ECAs), in support of the World Bank's monitoring framework. In addition, we have conducted sectoral monitoring of the Afghan economy, education, and health.

In the first quarter of 2023, alongside regular financial monitoring reviews, we commenced physical monitoring visits and remote interviews for two UN-implemented projects: the Community Resilience and Livelihoods Project (CRLP), implemented by the United Nations Office for Project Services (UNOPS), and the Emergency Food Security Project (EFSP), implemented by the UN Food and Agricultural Organization (FAO). In this quarter, we also highlight key findings from our Rapid Health Quality Assessment (RHQA) and our monthly economic sector monitoring.

We have continued to plan monitoring activities for the Education Emergency Response in Afghanistan (EERA) and Health Emergency Response (HER) projects, both being implemented by the United Nations Children's Fund (UNICEF), and other tasking in the second quarter of 2023 and beyond. Details of our future plans can be found in the 'Looking Forward' section.

## Q1 2023 Thematic focus

### Sustaining health services in Afghanistan



We shared findings from the Rapid Health Quality Assessment (RHQA) with stakeholders of the HER project in January 2023, based on fieldwork conducted in October and November 2022. The RHQA assessed the availability of staffing, equipment, and medicines in 405 health facilities across the country in line with Basic Package of Health Services (BPHS) guidelines.



The health sector has improved due to two main reasons. Firstly, the frequency of visits from the authorities has increased from once every three to four months to four to five times per month. During their visits, the authorities provide feedback and identify flaws and weaknesses to improve the effectiveness of tasks. Secondly, the timely and prompt delivery of medicine and other medical supplies has significantly improved. There are no shortages of medicine, which used to occur for one to two months in the past. This improvement has greatly enhanced the ability to provide quality healthcare services.”

#### Sub-health center in Baghlan

Our findings indicated that despite significant challenges, Afghanistan’s health facilities remain operational and providing valuable services. Most facilities meet the necessary requirements in terms of positions filled, but there are concerns about shortages of female healthcare workers, general practitioners, and specialized staff, such as anesthetists. Staff retention rates and job satisfaction are high, and perceptions of the health sector have improved for most staff, although women were less likely to cite improved conditions than men.

Medicine shortages and some infrastructure shortfalls remain a challenge. While most facilities have functional water and electricity sources, issues were identified in different health facilities. Only just over a third of sub-health centers sampled have a functional water supply. Two-thirds of facilities report having had instances of medicine shortages since August 2021.

Most facilities practice disinfection measures and waste management procedures, but they face challenges with waste management and infection prevention. Few facilities applied measures to minimize risks associated with hazardous medical waste.

The assessment concluded that international support to the health sector has enabled the continued delivery of basic health services amid an intensifying economic and humanitarian crisis.

Information on our methodological approach and further findings from this study can be found in the RHQA section.

# Financial monitoring

## Our financial monitoring toolkit

Financial monitoring during this quarter focused on Harmonized Approach to Cash Transfer (HACT) audits and project closure activities to assist the World Bank in documenting past project expenditure through Statements of Expenditure (SoEs) and providing alternative assurance arrangements through Statements of Cash Receipts and Payments (SCRPs) reviews.



Figure 1: Summary of activities

### Sector monitoring (UN agencies)



- Three 'unmodified' HACT audit reports submitted for expenditure incurred in the period 1 February to 30 June, 2022 under the Sehatmandi Project, as pilots for the HER projects. Financial findings amounted to 0.25% (USD 25,885) of the reported expenditure.
- Ongoing reviews of HACT audits of 14 UNICEF implementing partners, to be reported in the second quarter of 2023.
- Ongoing planning for the review of CRLP expenditure for the fourth quarter of 2022. We aim to report findings in July 2023.

### Project closure activities



- Reported on Ten SCRPs reported, reviewing 96% (USD 205,385,191) of the reported payments (USD 214,600,153). Financial findings amounted to 0.07% (USD 157,546) of the reported payments.
- Two commitment reviews completed, recommending USD 43,420 and AFN 1,562,530 for documentation.
- Reviewed status of Questionable Transactions (QTs) and reported a reduction in QTs from USD 8,427,960 as of 15 August 2021 to USD 7,681,130 as of 31 March 2023. Recommended USD 793,878 of previously classified QTs for documentation, following their satisfactory resolution.
- Verified bank balances of 40 projects amounting to approximately USD 275 million as of 31 March 2023.
- Completed transaction testing for the ad hoc review of the SoE for the Strengthening Afghanistan's Financial Intermediation (SAFI) project.

## HACT audits

We completed and submitted three HACT audit reports for expenditure incurred between 1 February and 30 June 2022 under the Sehatmandi Project, as pilots for the HER projects. The results of our review are summarized in Table 1.

**Table 1: Summary of HACT audit results from 1 February to 30 June 2022 under the Sehatmandi project**

Service Provider	Audited Expenditure (USD)	Financial Findings (USD)	% of Audited Expenditure	Audit Opinion
Agha Khan Foundation Afghanistan (AKFA)	4,081,769	15,989	0.39%	Unmodified
Bu Ali Rehabilitation and Aid Network (BARAN)	1,782,785	8,329	0.47%	Unmodified
Organization for Health Promotion & Management (OHPM)	4,453,325	1,567	0.04%	Unmodified
<b>Total</b>	<b>10,317,879</b>	<b>25,885</b>	<b>0.25%</b>	

At the end of the quarter, we were in the process of completing the pilot phase HACT audit for the service provider Agency for Assistance and Development of Afghanistan (AADA). We will submit the audit report in Q2 2023. We initiated HACT audits of the 14 implementing partners who incurred HER funded expenditure between 1 July and 31 December 2022 following a December 2022 meeting with the World Bank and UNICEF. By the end of Q1 2023, we were in various stages of planning, sample selection, and undertaking site reviews.

## Statement of Cash Receipts and Payments

We reported on five SCRPs for Afghan Financial Year (FY) 1399 (22 December 2019 to 20 December 2020). We also reported on five SCRPs for FY 1400 (21 December 2020 to 21 December 2021).

**Table 2: Summary of SCRPs reviews for FYs 1399 and 1400, in USD**

Project	Total Payments Reported in the SCRPs	Total Payments Reviewed	% of Total Payments Reviewed	Financial Findings	Financial Findings as % of Total Payments
<b>FY 1399</b>					
Afghanistan Second Skills Development Project (ASDP) II	1,934,345	1,821,148	94%	-	0.00%
Irrigation Restoration and Development Project (IRDP)	26,214,567	25,647,218	98%	78,277	0.30%
National Horticulture and Livestock Productivity Project (NHLP)	28,070,842	27,390,172	98%	78,277	0.28%

Project	Total Payments Reported in the SCRP	Total Payments Reviewed	% of Total Payments Reviewed	Financial Findings	Financial Findings as % of Total Payments
Sehatmandi	142,034,073	134,757,151	95%	338	0.00%
Women's Economic Empowerment Rural Development Project (WEE-RDP)	12,419,698	11,842,874	95%	-	0.00%
<b>FY 1400</b>					
Afghanistan Strategic Grain Reserve Project (ASGRP)	18,152	18,152	100%	-	0.00%
Naghlu Hydropower Rehabilitation Project (NHRP)	1,186,299	1,186,299	100%	-	0.00%
On-Farm Water Management Project (OFWMP)	-	-	-	-	-
Payment Automation and Integration of Salaries in Afghanistan (PAISA)	85,489	85,489	100%	654	0.77%
Trans-Hindukush Road Connectivity Project (THRCP)	2,636,688	2,636,688	100%	-	-
<b>Total</b>	<b>214,600,153</b>	<b>205,385,191</b>	<b>96%</b>	<b>157,546</b>	<b>0.07%</b>

## Review of project commitments

In accordance with our Terms of Reference with the World Bank, we completed commitment reviews for two projects during this quarter: the Higher Education Development Project (HEDP) and the Digital Central Asia-South Asia (Digital CASA) project. The reviews were in respect of project commitments in the form of unpaid expenditure incurred before 15 August 2021. We reported on whether the commitments were for the intended purposes and eligible for financing in accordance with the financing agreements, and on the status of the projects' advances and Designated Account activities after 15 August 2021. The results of our review are summarized in Table 3.

**Table 3: Summary of commitment reviews completed for HEDP and Digital CASA**

	USD	AFN
Commitments reported for documentation	1,120,193	55,154,000
Less: questionable/ineligible commitments	(1,076,773)	(53,591,470)
Commitments recommended for documentation	43,420	1,562,530

We recommended USD 43,420 eligible for payment and documentation under the Digital CASA project and AFN 1,562,530 under HEDP.

## Review of the status of Questionable Transactions

From 21 December 2019, projects funded through the Investment Window of the ARTF or by the International Development Association (IDA) were required to submit bi-monthly, quarterly, and bi-annual Statements of Expenditure (SoEs). We conducted SoE reviews for expenditure incurred up to 15 August 2021, and classified as Questionable Transactions (QTs) financial findings of inadequate or a lack of supporting documents, material non-compliance with financial policies, applicable procurement regulations and control frameworks, incomplete contracted tasks and deliverables, and the non-existence of assets procured or constructed.

In accordance with our Terms of Reference with the World Bank, we conduct a quarterly follow-up of the status of QTs. Our methodology involves reviewing supporting documents that were either already in our possession or subsequently obtained from the Ministry of Finance, to assess their adequacy and impact on the QTs. In Q1 2023, we conducted a follow-up to determine the status of QTs as of 31 March 2023, whose findings are summarized in Table 4.

**Table 4: Status of Questionable Transactions as of 31 March 2023**

Summary of Outstanding QTs as of 31 March 2023	USD
Outstanding QTs as of 15 August 2021	8,427,960
Additional QTs identified during our commitment reviews in 2022	47,048
QTs resolved <sup>1</sup> during our commitment reviews in 2022	(793,878)
Outstanding QTs as of 31 March 2023	7,681,130

## Review of project bank accounts since 15 August 2021

We were requested by the World Bank to conduct quarterly reviews of projects' bank accounts, and investigate transactions recorded since 15 August 2021. The bank accounts comprise the project's Designated Accounts (denominated in USD), Clearing Accounts (denominated in AFN), and the NHLP Farmers' Contribution Account

<sup>1</sup> A review of the status of QTs was conducted concurrently with the commitment reviews, and reported jointly.

(denominated in AFN). During the quarter, we reviewed and reported on the bank account status as of 31 March 2023<sup>2</sup>. The result of our review is summarized in Table 5.

**Table 5: Summary of results of bank account reviews as of 31 March 2023**

	Designated Account (USD)	Clearing Account (USD)	Farmers' Contribution Account (USD)	Total (USD)
Bank Balances as at 31 December 2022	163,474,294	112,067,576	286,421	275,828,291
Banking Credits (Deposits) in Q1 2023	-	544	-	544
Unrealized Forex gains		1,892,564	4,837	1,897,401
Bank balances as at 31 March 2023	163,474,294	113,960,683	291,258	277,726,235

The closing balances as of 31 March 2023 are approximately USD 278 million. The Clearing Account balance mainly represents AFN-denominated balances held in clearing accounts for the following:

- Citizens' Charter Afghanistan Project (CCAP)
- COVID-19 Relief Effort for Afghan Communities and Households (REACH)
- Emergency Agriculture and Food Supply (EATS)
- Education Quality Reform in Afghanistan (EQRA)

We converted the AFN-denominated balances as at 31 December 2022 and 31 March 2023 to USD using the rates quoted by the Da Afghanistan Bank of AFN 89.19/USD and AFN 87.7088/USD, respectively, on those dates. We estimate that the bank balances at the end of Q1 2023 amounted to approximately USD 278 million. We estimate that there were unrealized Forex gains in the quarter amounting to USD 1,897,401 as the AFN strengthened, from AFN 89.19/USD on 31 December 2022 to AFN 87.7088/USD on 31 March 2023.

## Ad hoc activities

During the quarter, as requested by the World Bank, we commenced a review of SoEs submitted by the Afghanistan Credit Guarantee Fund and the Ministry of Finance, under the Strengthening Afghanistan's Financial Intermediation (SAFI) project. We completed transaction testing and will report on the results of our review in the next quarter.

<sup>2</sup> A significant amount of funds were advances from clearing accounts to the CDC accounts, which were unspent as of 15 Aug 2021. The ARTF MA does not review the CDC bank accounts.

# Physical monitoring

## Our integrated monitoring toolkit

In addition to monthly economic sector monitoring, we commenced physical monitoring visits and in-person and remote interviews for two UN-implemented projects. We also undertook tool development for one further project and an education task, with an expectation of mobilizing data collection in May 2023.



In Q1 2023, alongside our regular financial and monthly economic sector monitoring, we commenced location visits, in-person and remote interviews for CRLP and EFSP. In total, we visited 167 locations and interviewed 12,709 respondents, 9% of whom (1,083) were women. We also completed and submitted findings report for RHQA, assessing the effectiveness of the Afghanistan health sector and identifying areas for improvement.

**Figure 2: Overall summary of activities**



We also to engage with the World Bank and UN agencies to finalize monitoring protocols and data collection tools, and to prepare mobilization for project and sector monitoring. This included seeking ways to obtain formal permission for data collection.

In Q2 2023, we plan to continue monitoring of the economic sector and for CRLP and EFSP and to commence data collection for HER. At the World Bank's request, we will conduct ad hoc monitoring to verify invoices submitted and materials and equipment supplied as part of the CASA-1000 project. We will continue to engage with the World Bank and UN implementing agencies to finalize monitoring protocols and data collection tools.





## Sub-projects monitored

In collaboration with the UNOPS urban team, we sampled and assessed 27 sub-projects. Our engineers rated the overall quality of sub-project outputs as **Good**, meaning that the sub-projects met most requirements, with minor issues affecting their functionality.

All but one of the 27 sub-projects were for road/street upgrades and drainage improvements in urban areas. One sub-project involved the construction of a road median.

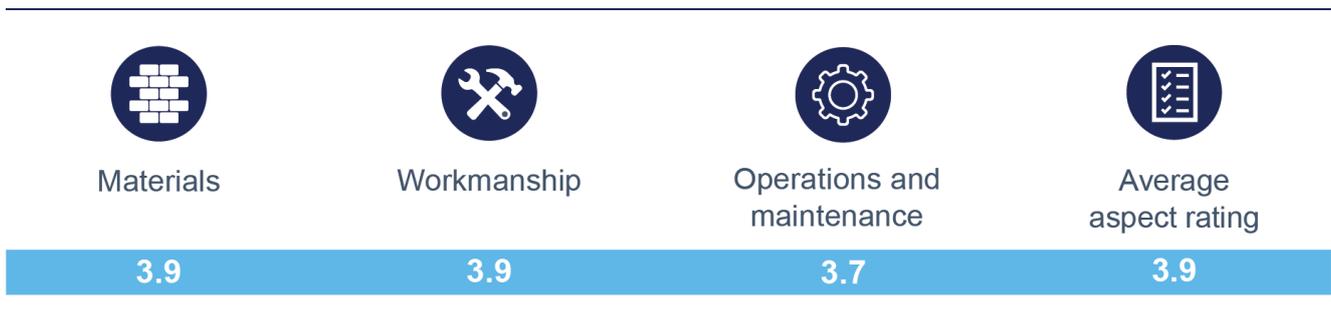
## Labor costs

Most sub-project budgets had been used for labor (58%, USD 1,337,271), followed by materials, equipment, and other related activities (USD 960,481). Five sub-projects had more budget allocated to non-labor costs than labor costs.

## Rating of sub-projects

The overall rating for sub-projects monitored in March was **Good**, with 24 sub-projects (89%) rated **Good** and three (11%) rated **Average**. The scores shown below are out of a maximum of five.

Figure 4: Overall average aspect scores



## Sub-project documentation

All required sub-project documents were available for verification, including Environmental and Social Screening Forms (ESSFs), Sub-project Simplified Environmental and Social Management Plans (ESMPs), and sub-project design drawings. Of 27 sub-projects, 25 had additional documents available in the form of bills of quantities, as-built drawings, and, in some cases, construction test results.

Initially, contractors and supervision teams gave less emphasis to ensuring sub-project documentation was complete and available. Supported by UNOPS supervision teams, this issue was addressed as monitoring progressed. This will be kept under review in later monitoring.

## Good Practice and Extra Works

Our engineers sought to identify evidence of Good Practice, where work was done over and above technical specifications, or of Extra Works, where additional elements had been constructed at no cost to the sub-project. We found 15 examples of Extra Works across six sub-projects, principally in the form of trees planted by the

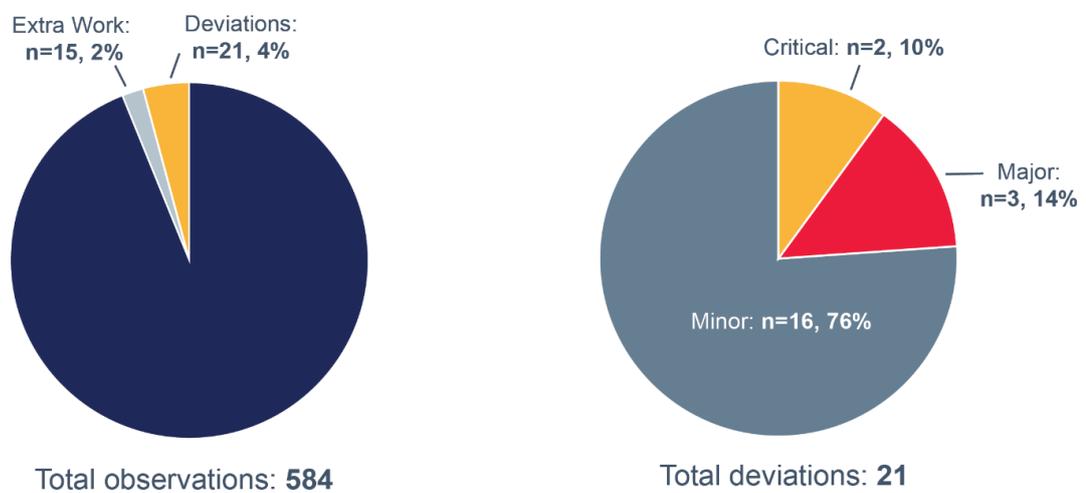
community, footpaths constructed, or shoulders constructed. Most examples were found in Balkh (n=7), but also in Kandahar and Nangarhar (n=3 each), and in Kunduz (n=2).

## Deviations

We found no significant negative engineering issues, save at a sub-project in Kandahar, where the provincial municipality had placed a slab above the protection wall.

Out of 584 observations made by our engineers, we found 21 (4%) deviations across 14 sub-projects: two Critical, three Major, and 16 Minor. Almost half of the 27 sub-projects (n=13) did not have any identified deviations. The most common cause of deviations was attributed by our engineers to poor supervision by project contractors or supervision teams (49%, n=22), followed by poor workmanship (11%, n=5).

**Figure 5: Observations by type and deviations by classification**



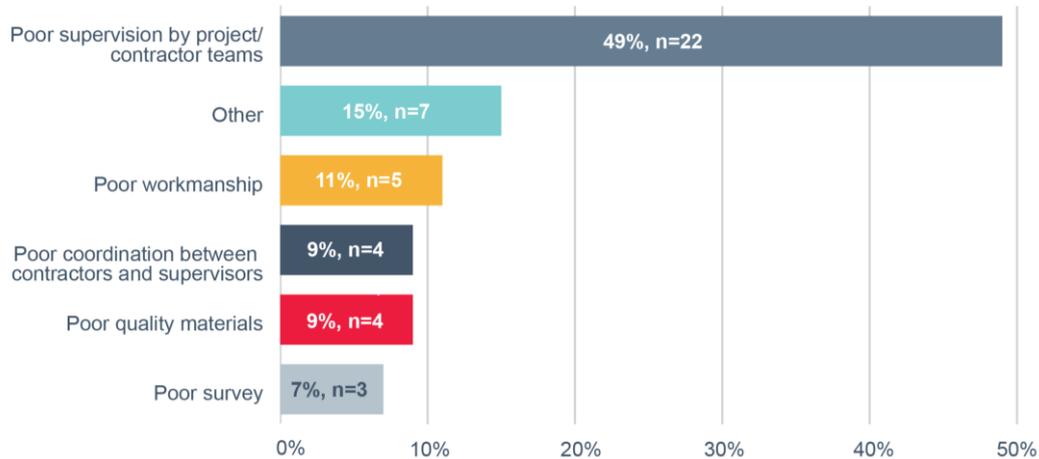
**Figure 6: Sub-projects deviation findings**



The two Critical deviations were attributed to insufficient project management, specifically in a lack of coordination between design and site implementation teams resulting in risks to pedestrians and vehicles. Both were subsequently rectified. Two of the three Major deviations were attributed to insufficient project management in the form of a lack of awareness of technical requirements; one was attributed to use of low-quality materials. Most Minor deviations (56%, n=9) were attributed to project management issues arising from a lack of supervision by contractor engineers; the rest were attributed to issues involving materials, workmanship, and the application of Social Safeguards.

There can be multiple reasons for deviations (e.g., in some cases, deviations were reported due to a combination of poor supervision and poor workmanship). As a result, a total of 45 causes were reported across the 21 deviations.

**Figure 7: Probable causes of deviations**



## Rectifications and open deviations

Most reported deviations (67%, n=14) had been rectified by the end of April 2023. This included both Critical deviations, whose rectification was verified by our engineers. Rectifications of the remaining deviations were in progress at the time of reporting.

## Environmental and Social Safeguards

We did not find evidence of any negative environmental impacts caused by sub-project implementation and all sub-projects had available documentation on environmental requirements. All sub-projects required a quarry area; none were observed as negatively affecting the environment. At two sites in Mazar-e-Sharif, Balkh province, the transportation of construction materials caused dust and air pollution. In mitigation, the contractor had sprayed water on the roads, covered materials being transported, and reported using a wet subbase in the materials being transported to the sub-project sites.

None of the sub-projects showed evidence of having negatively affected people or having caused security incidents affecting the sub-project, workers, or community members.

## Safety management

Sub-project staff and workers on all sub-projects, whether ongoing or complete, had received environmental health and safety and First Aid training. At the four sub-projects where work was ongoing, workers were observed wearing personal protective equipment in the form of safety boots, hard hats, reflective vests, and safety gloves. All sites had First Aid kits available.

A system for reporting incidents or physical injuries was in place at 23 sites (85%). Of the four sub-projects with no incident reporting system in place, three were ongoing. At one of these, a worker had suffered a minor injury, received First Aid, and returned to work the same day.

## Emergency Education Response in Afghanistan (EERA)



In Q1 2023, we continued to engage with the World Bank and UNICEF to finalize monitoring planning. We submitted the latest version of the monitoring protocol on 14 March, to be updated after project restructuring is agreed between the World Bank and UNICEF. We will develop tools and field planning to commence monitoring of community-based education (CBE) and in-person ECA verification, subject to finalization of tool review and to obtaining an access letter for data collection.

## Health Emergency Response (HER)



We were assigned by the World Bank to monitor two key aspects of HER, being implemented by UNICEF:

- Environmental and Social Safeguards (ESS);
- Validation of 10% of UNICEF Third Party Monitoring (TPM) findings on service volume and quality.

To address the first aspect, we worked with teams within the World Bank and UNICEF, developing four ESS tools to monitor the operational status of the Grievance Redress Mechanism, interventions relating to Gender-Based Violence, the inclusion of marginalized groups, community engagement in health service delivery, ESMF implementation, medical waste disposal practices, infection prevention measures, and construction material storage and disposal. Subject to data collection tools being finalized in April, we plan to commence data collection in June 2023.

For the second aspect, we were introduced to UNICEF's Third Party Monitoring Agent (TPMA) to align our approaches to data collection and since January have met with them to harmonize our methodology for validating 10% of UNICEF TPMA findings on service volume and quality. To ensure consistency, we will use the same four data collection tools, to include Health Management Information System (HMIS) and community verification, and assessments of functionality, drug quality and quality of care, and management and supervision. We plan to conduct the first round of validation data collection in June 2023.



## Access to seed, fertilizers, and wheat cultivation training

We found that 44% (n=339) of households reported access to fertilizer, slightly more than reported by the FAO TPMA (38%, n=289). Similarly, slightly more than half of beneficiary households (58%) surveyed reported they had participated in wheat cultivation training, an increase from 36% in FAO TPMA findings from November 2022, indicative of more households receiving training over the past six months. The differences with the FAO TPMA findings might be explained by the fact that the FAO TPMA interviewed people before or as households received production packages, while we interviewed them afterwards. However, we did not find a significant difference for households reporting access to certified wheat seed (37% for us, and 36% for the FAO TPMA.)

## Beneficiary satisfaction

Out of 763 beneficiary households interviewed, 26 (3%) reported that they were unhappy with the beneficiary selection process.

## Grievance mechanisms

Nearly three-quarters of beneficiary households reported that they were unaware of a mechanism to report grievances.



# Sector monitoring

## Economic Sector Monitoring (ESM)



Figure 9: Economic sector monitoring overview

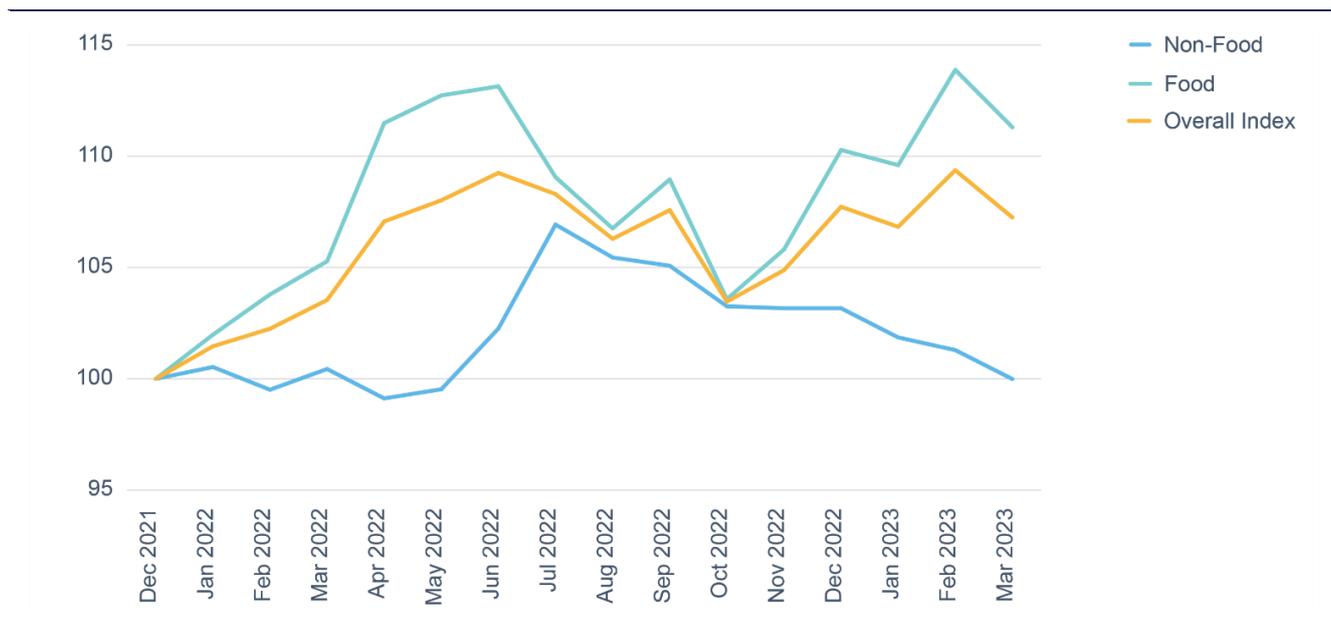


In February 2023, we submitted our second biannual report covering the period January to December 2022.

### Food and non-food prices and availability

Food prices reached a new high in February 2023 before dropping slightly but remaining 10% higher by the end of Q4 2022 than they were a year before. Prices of non-food items returned to their previous levels. Essential food items and non-food items are readily available in shops.

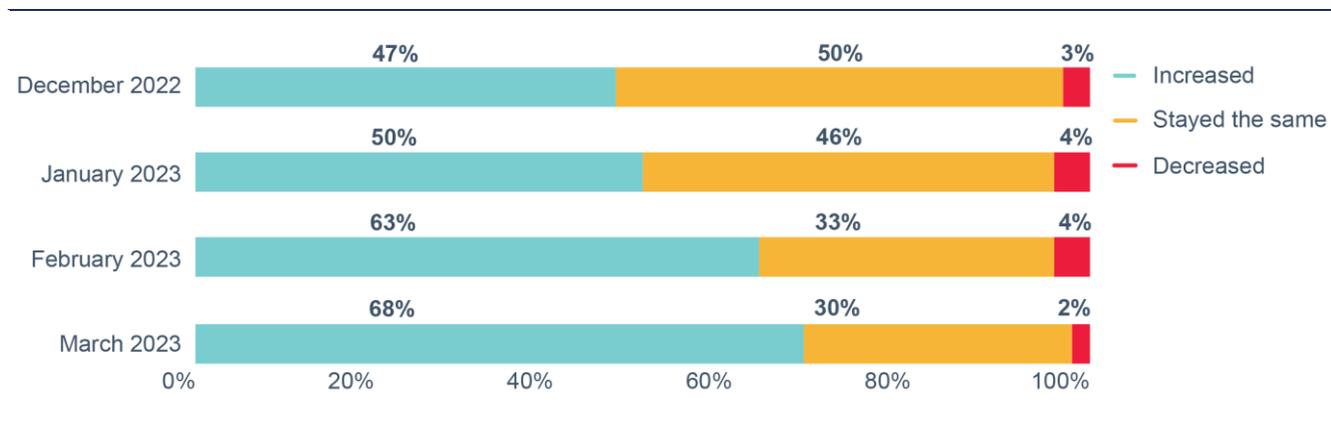
Figure 10: Consumer Price Index (CPI) to end Q1 2023



## Taxes

By the end of Q1 2023, the proportion of shopkeepers reporting paying more in tax increased to 68% compared to 47% at the end of Q1 2022.

Figure 11: Changes in tax payments between December 2022 and March 2023



## Day laborers

The reported availability of work for day laborers fell in February 2023, as at the same time last year, rebounding to an average of two days per week by the end of the quarter. This fluctuation is likely a result of construction and agriculture work being halted during winter. Salaries increased marginally in Q1 2023, with a 4% increase for skilled laborers and 5% for unskilled laborers compared to December 2022.

## Banking

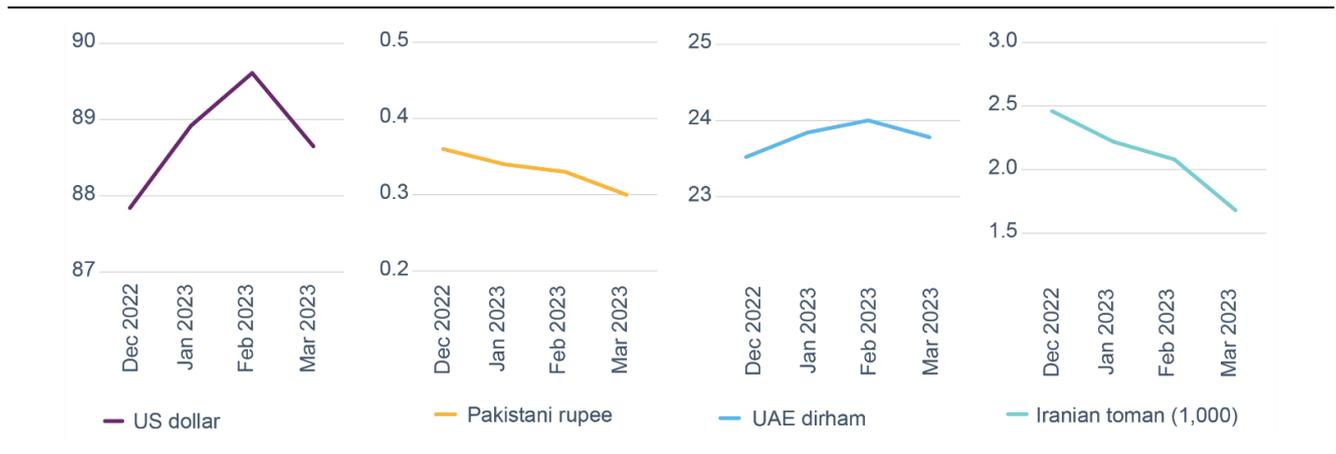
Most bank branches visited in Q1 2023 were providing full domestic services (89%). Approximately half of bank branch managers reported an increase in withdrawals against the previous month. Based on interviews with bank

branch managers, most banks were able to adhere to the DAB individual withdrawal limits, but none of were able to adhere to the DAB corporate withdrawal limits.

## Currency

The afghani appreciated starkly against the Iranian toman (32%) and Pakistani rupee (17%), while depreciating by 1% against the United Arab Emirates dirham and United States dollar.

**Figure 12: Currency exchange rates of the afghani against the Iranian toman, Pakistani rupee, United Arab Emirates dirham, and United States dollar**



## Civil servants' salaries

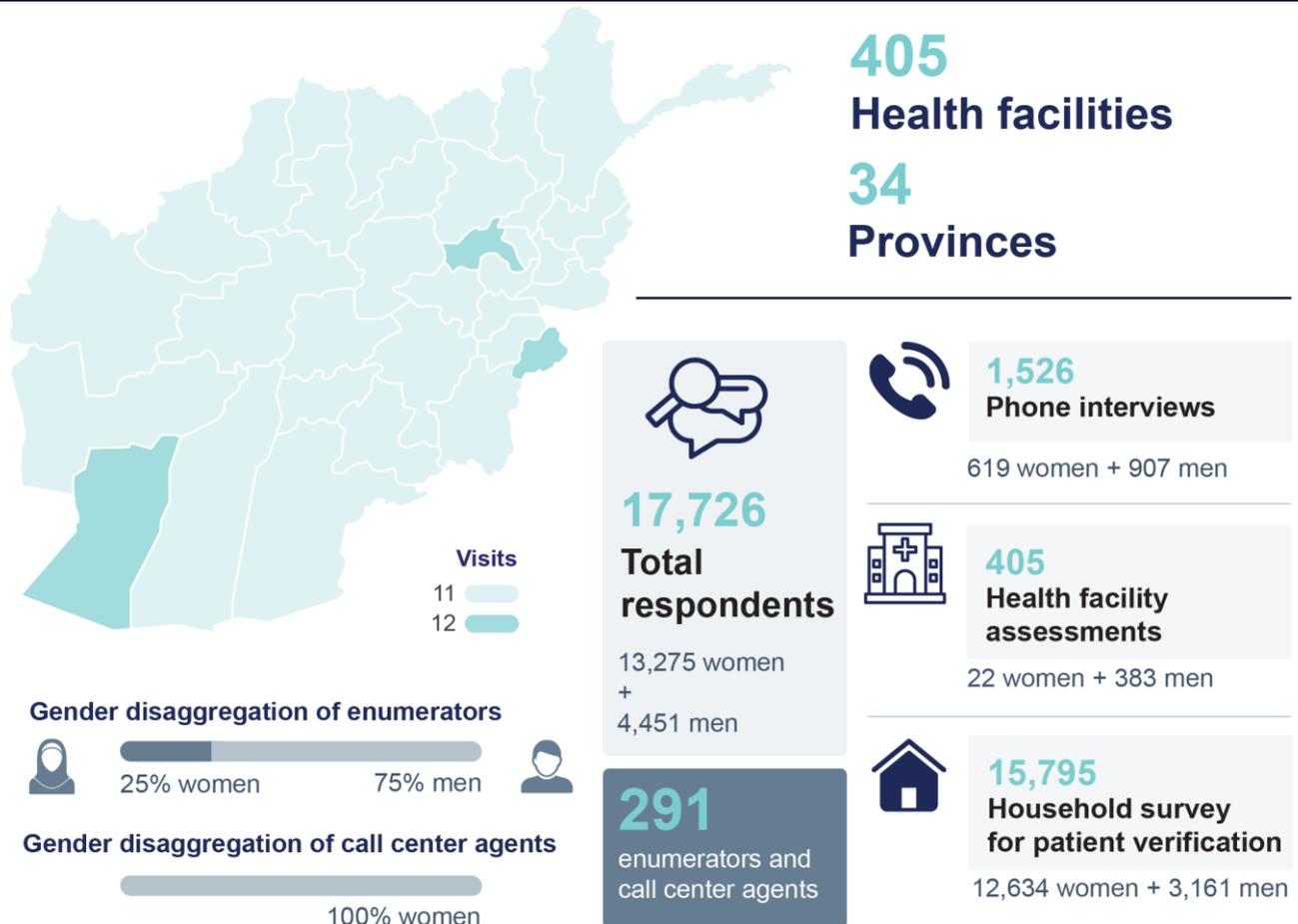
Nearly all (97%) of civil servants interviewed confirmed that they had been paid in the previous three months, mostly by bank transfer (92%). On average, 39% said that they faced challenges when withdrawing salaries at the bank, largely due to crowds at the bank (66%) or receiving old or damaged banknotes (22%).

## Rapid Health Quality Assessment (RHQA)



Between September and October 2022, we conducted an assessment to evaluate healthcare facilities following BPHS guidelines (excluding provincial hospitals), to provide a reference point for assessing the quality of care.

Figure 13: RHQA monitoring overview<sup>3</sup>



In visits to 405 health facilities, our enumerators assessed personnel status, medicine availability, infrastructure conditions, waste management practices, and HMIS record accuracy. In addition, call center agents conducted remote key informant interviews with 1,526 of 1,678 facility staff to understand challenges affecting their ability to perform duties, with women comprising 41% of those interviewed. We also conducted a household survey involving 15,795 patients for 11 services. For patient household surveys, we used a blended random and multi-stage systematic sampling technique, selecting five patients per facility for each of eleven health services based on March 2022 HMIS figures. When unable to locate a household, we interviewed community members for additional information. This comprehensive approach provided valuable insights into Afghanistan's healthcare challenges, laying the foundation for improving healthcare services and enhancing health outcomes for the Afghan population.

<sup>3</sup> 377 site visits





I am satisfied with my job for several reasons. Firstly, we are able to serve our community by addressing their issues and providing them with the necessary services. Secondly, the office responsible for the clinic ensures a timely and adequate supply of medicines, eliminating any related problems. Additionally, they value our concerns, provide support, and organize training programs for our professional development.”

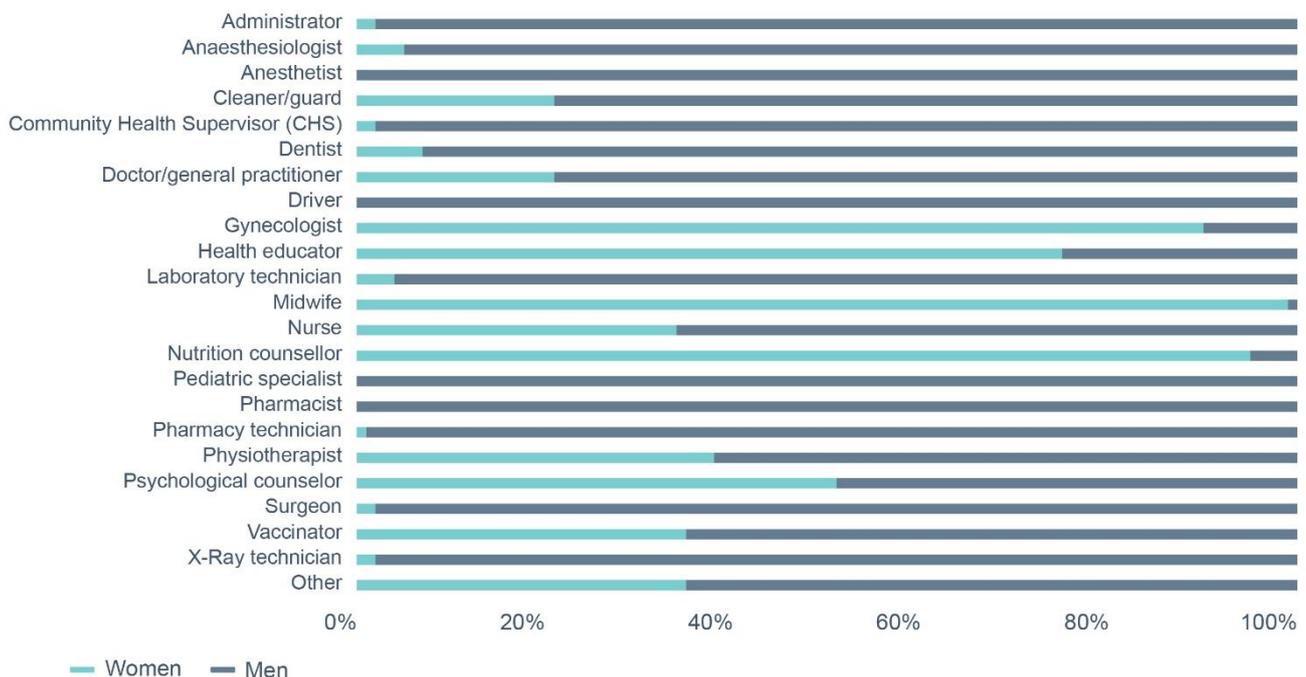
Sub-health center in Jawzjan

HEALTH FACILITY ASSESSMENT

Personnel assessment

Health facility staffing levels have remained stable since August 2021, with varying levels of compliance to BPHS staffing requirements. There are shortages in some specialized positions and among female healthcare workers, but staff retention rates are high, and most departing staff are replaced. Job satisfaction is generally high, the primary factor being staff commitment to serving the community. Other contributing factors include improved facilities, regular salary payments, and enhanced security.

Figure 14: Female and male workers for each position

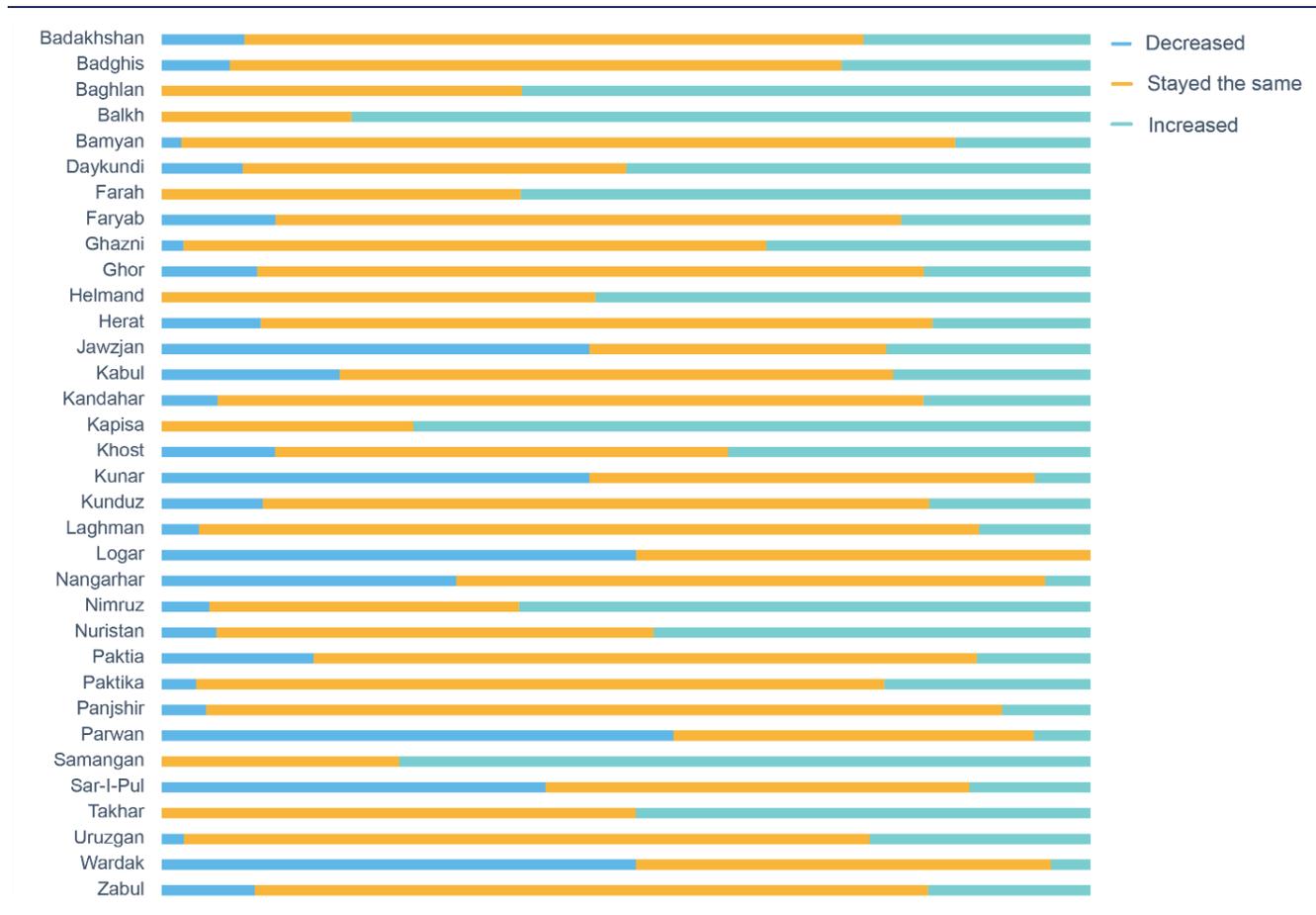


Only 65% of health facilities met the BPHS staffing threshold. The presence dropped even further for Anesthetists (12%), Health Educators (21%), Gynecologists (41%), and Physiotherapists (42%) in District Hospitals.

Despite some negative factors such as shortages of specialist personnel, staff reported improved perceptions of the health sector, mainly due to improved security, better medicine supply, and enhanced service delivery. Recommendations for improving access to quality health services mainly focused on ensuring a steady supply

of medicine and equipment. Salary payments have been consistent, with most respondents receiving salaries in the three months prior to data collection and reporting no change in salary levels.

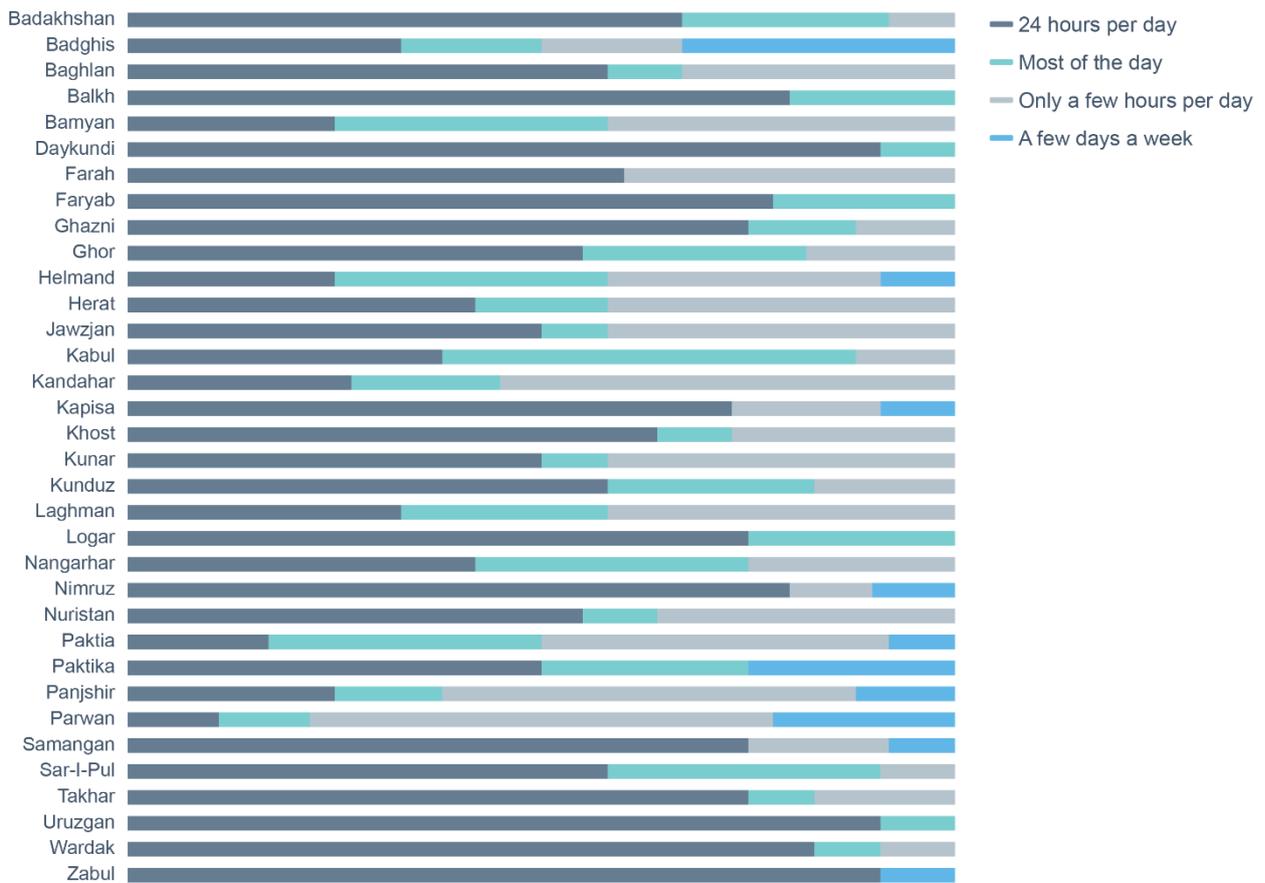
**Figure 15: Reported changes in salaries since August 2021, by province**



## Infrastructure

The majority of health facilities have operational sources of water and electricity, with around 60% of facilities having a functional water supply, and 81% an electricity supply, the latter mostly derived from solar power. However, around 21% of facilities have no water source, and about 23% have electricity available for only a few hours a day. Among sub-health centers, around 37% have a functional source of water supply.

Figure 16: Reliability of electricity at health facilities, by province



## Availability of medicine

The availability of medicine is consistent, but shortages of some medicines remain a challenge. On average, 89% of medicines on the BPHS list were in stock during visits. However, respondents reported 1,472 instances of shortages of any given medicine since August 2021, affecting two-thirds of facilities. Shortages of dexamethasone, erythromycin, multi-micronutrient, acetyl salicylic acid, and zinc tablets were most frequently reported.

## Equipment

An average of 96% of equipment from the BPHS list was available in the facilities surveyed, almost all of it functional. However, equipment availability varied by type of facility, with sub-health centers being the least likely to have all the BPHS-specified equipment in place.

## VERIFICATION OF SERVICE PROVISION

### HMIS verification

We verified data available on HMIS and information available in health facility registers against eleven indicators. For each indicator, we checked health facility registers and HMIS records, recording the number of visits for a full reporting period (August 2022). Our analysis showed a median consistency score of 98%, indicating a high degree of alignment between HMIS data and the registers.

### Service assessment

Most facilities visited reported having essential services available. Some basic health centers provided tuberculosis examinations, even though it was not a requirement, to meet community needs. However, two-thirds of facilities did not have Covid-19 vaccinations available, including several sub-health centers and basic health centers, as well as four district hospitals. While most facilities provided mental health services, a few sub-health centers did not offer tetanus vaccinations, and a small number of sub-health centers and one comprehensive health center did not provide the pentavalent vaccine, which is required by BPHS guidelines.

### Patient verification

During the process of verifying patients against HMIS data, we found that most households had received at least one of eleven specified services, or a family member had done so. Almost all respondents confirmed receiving the specified service and expressed a high level of satisfaction with the service received. Moreover, only a negligible number of patients paid for the services provided.

### Environmental and Social Safeguards

Most facilities assessed had disinfection measures and waste management procedures in place, although some had issues related to waste management and preventing infection. Almost all facilities practiced infection prevention measures, but hazardous medical waste minimization measures were only applied in a limited number of facilities. Measures for disinfecting sharps were also limited in several facilities. Most facilities reported using incineration for waste disposal, with a small percentage using open burning. Over two-thirds of facilities reported that recommended on-site primary and secondary wastewater treatment methods were used for fluid waste disposal.

# ARTF MA Digital Platform

In Q1 2023, we engaged with the World Bank in co-design sessions around a planned iOS mobile application and planned and initiated a dedicated space for ARTF partners. We also began development of a Red Flags reporting feature. To confirm site safety and security, we completed a Digital Platform penetration test and rolled out Multi-Factor Authentication. We introduced a new user role to improve user control and management of the Platform by UN agencies.

**Table 6: Digital Platform (Design and delivery)**

Activities	Description
Roll-out of Multi-Factor Authentication (MFA)	We adopted MFA for the Digital Platform in January 2023, adding a layer of protection to the Digital Platform sign-in process by verifying user identities for login.
Creation of an ARTF partner (donor) space	We soft-launched an ARTF partner space on the Digital Platform in March and presented a live demonstration to donors attending the Risk Management Workshop in Dubai later that month. The space was developed through co-design sessions with the World Bank Consortium Management Unit and used mock-up prototypes to inform development. It currently includes access to economic sector monitoring, financial monitoring dashboards up to December 2022, and the MA activities dashboard.
Development of an iOS mobile application	We received the World Bank’s sign-off on a prototype of a planned mobile app to access the Platform in February, followed by a functional requirements and specifications document in March. Further development will be contingent on confirmation of mobile app hosting and ownership by the World Bank during Q2 2023.
Improving Implementing Agency access	We introduced a new Implementing Agency administrator user role to better control user accounts and revised the current Implementing Agency user role matrix to improve user control, <a href="#">available</a> in the Digital Platform document library.
Expansion of Red Flag reporting to non-construction projects	We conducted several internal co-design sessions to gather and complete the requirements for reporting Red Flags to align with the needs of the World Bank and UN agencies. We commenced development of this feature in Q1 2023 with roll-out planned for Q2 2023.

Activities	Description
Penetration testing	<p>We completed a penetration testing of ARTF-TPM.com and its associated application programming interface to identify and mitigate vulnerabilities throughout 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.</p> <p>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. We identified one item as a high-priority issue of potential vulnerability affecting users, rectified within 24 hours, with other vulnerabilities requiring only quick amendments to mitigate risks, implemented within a week of receipt of findings.</p> <p>Our monthly user management, monitoring, and auditing of platform user groups confirmed that none of the vulnerabilities identified have been exploited.</p>
Engagement of UN agencies with the platform	<p>We completed the first training session with the UNOPS CRLP team in March 2023, with at least 25 participants from the provinces or districts in which the project is being implemented. The session focused on current data collection on construction works. We shared a recording of the training with the UNOPS CRLP team, along with on-screen and narrative user guides.</p>

## User Logins

**Table 7: User logins**

Entity	Logins by Unique Users	Total No. of User Logins
UNOPS CRLP	10	62
World Bank	24	69

Note: UNOPS users were added on 22 March 2023

# Cross-cutting analysis

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The authorities have ordered that male and female staff members should work in separate rooms. However, implementing this order is challenging, especially for hospitals with limited space. The order also requires male staff members to examine male patients and female staff members to examine female patients. However, separating male and female staff members is difficult, and following this order presents a significant challenge for the hospital."

## District hospital

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### Contextual changes

During Q1 2023, a mixed economic picture emerged for Afghanistan: inflation declined, the afghani appreciated in value, and tax revenue increased. However, Afghanistan's trade deficit widened. The de facto authorities issued numerous decrees and edicts further regulating public service delivery, public finance and expenditure management, and the rule of law<sup>4</sup>, further narrowing the access of women and girls to education, employment, and public life. Our monitoring staff reported eight instances in six provinces where women were not allowed to attend Community Development Council (CDC) meetings or work as CDC members: all were from rural areas, and three of them CDC vice-chairpersons<sup>5</sup>.

De facto authority entities, non-governmental organizations, humanitarian partners, and the United Nations have continued delivering public services, excepting secondary and higher education for women. The health sector is almost entirely funded through NGOs and the UN. The exemption for women working in the health sector remains, but bans and restrictions on female participation in higher education have potential implications for intending female doctors, in particular.

### Security incidents

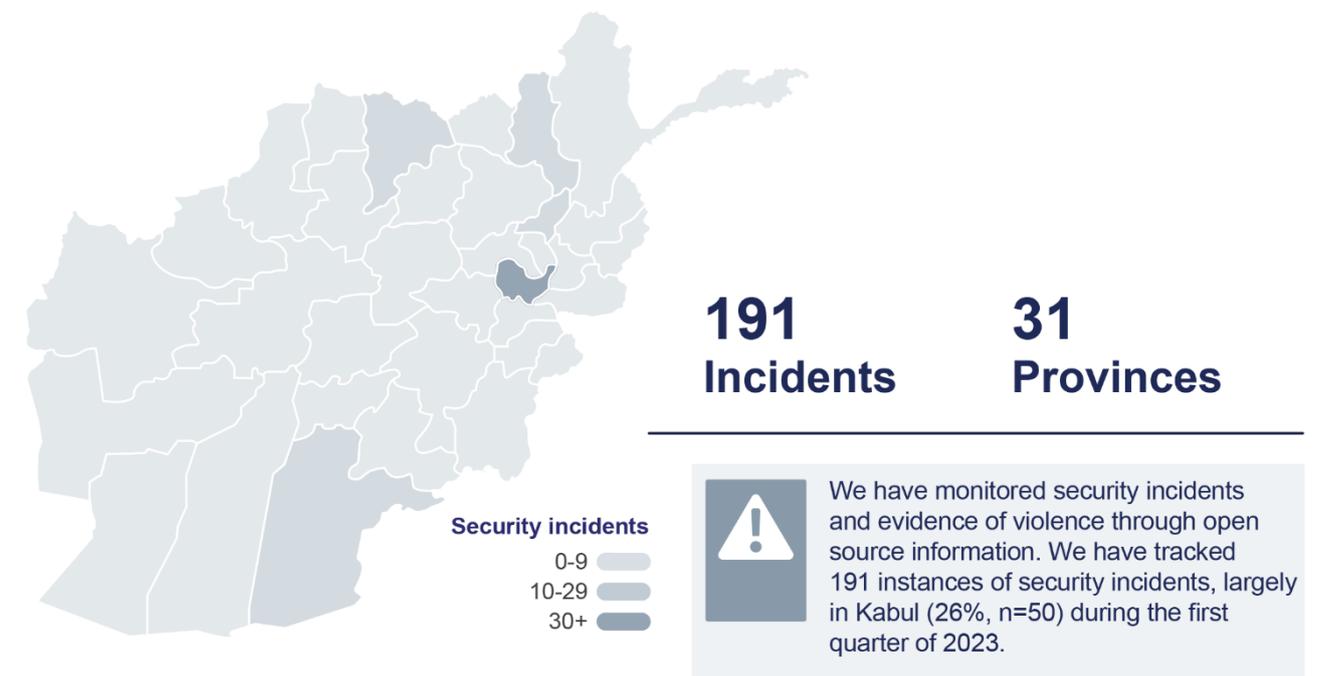
Our staff tracked 191 instances of security incidents, largely in Kabul (26%, n=50) during the first quarter of 2023, presented in Figure 19. This information comes from a mix of open source reporting, comprising one or more of official statements, media reports or online media sources. These represent a small proportion of total security incidents reported but not confirmed by more than one source and are not directly linked to the delivery of ARTF-funded projects.

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<sup>4</sup> ACAPS. (2023). Afghanistan: Taliban directives and decrees affecting human rights and humanitarian actors.

<sup>5</sup> Affecting three CDCs in Badakhshan, one each in Baghlan, Samangan, Sar-I-Pul, Takhar and Wardak

Figure 17: Q1 security incidents from open source<sup>6</sup> information



## Regulatory environment

The de facto authorities continued to implement restrictions imposed on NGOs and international organizations, including restricting female employment and employees and limiting their activities. NGOs reported that their activities had been limited as a result.

The de facto authorities have continued to apply existing public service and expenditure management laws and regulations. One change has been the removal of penalties for paying tax late, citing that this was against Sharia law. The authorities have dismantled its informal court system, transitioning to judiciary and justice entities under the previous government.

The current number of civil servants remains unconfirmed, with government and independent organizations reporting different statistics. There were 5,208 National Technical Assistance positions in the FY 1400 budget, allowing the technical expertise to run key institutions to be retained while Taliban loyalists were recruited. The authorities have continued to process payroll payments to all civil servants on time, including paying all previously employed staff of now-dissolved government entities. Pension payments appear to have stalled, however. Signs of emerging competitive recruitment can be seen in Kabul on a very small scale.

The estimated budget for FY 1402 is AFN 248 billion compared to AFN 231.4 billion for FY 1401. The operating budget is AFN 210 billion compared to AFN 203.5 billion previously, but the development budget is AFN 38 billion compared to AFN 27.9 billion. While the de facto authorities are interested in development projects, there are few funded development projects. The largest of these is the Qush Tepa Canal in northern Afghanistan. Many of the projects involve finalizing infrastructure works that were already nearing completion before August 2021. In February 2023, the Ministry of Finance identified eleven large-scale development

<sup>6</sup> Official statements, media reports or online media sources

projects to be included in the development budget for FY 1402, all of which had been launched under the previous government.

## Gender and social inclusion

Since August 2021, the de facto authorities have issued numerous decrees severely curtailing girls' and women's access to programs and services, ranging from denying girls' access to secondary education, to restricting women's freedom of movement, civic space, and access to university education and to employment. According to UNESCO, 2.5 million primary, secondary, and tertiary school-aged Afghan girls and young women are out of school. Of these women and girls, 1.2 million were denied access to secondary schools and universities following decisions made by the de facto authorities.<sup>7</sup>

Restrictions on women's mobility impact their access to livelihoods and essential services, including life-saving health care services, such as reproductive health care. In 2022, only 10% of women reported they were able to cover basic health needs.<sup>8</sup> According to a survey of businesses, 17% report not being able to hire female candidates because of the requirements for gender segregation and restrictions on women's mobility, despite needing skilled women.<sup>9</sup> Post-distribution monitoring for emergency food and cash assistance shows that women experience disproportionate levels of vulnerability, with 33% of female-headed households relying on emergency coping strategies such as begging or borrowing.<sup>10</sup>

Bans on women's employment in NGOs, international NGOs, and the UN have further exacerbated women's vulnerability. By mid-January 2023, 83% of organizations surveyed reported fully or partially ceasing operations<sup>11</sup>, impacting over a million women beneficiaries across 17 provinces.<sup>12</sup>

Decisions affecting NGOs have forced a delay in implementing the planned ARTF-funded NGO / CSO Capacity Building Support Project (NCCSP), planned to begin in January 2023. They have also impacted monitoring of and women's participation in ARTF-funded projects.

As monitoring continues, more data will become available on women's and girls' access to and participation in programs and services, as well as on indicators such as gender inclusion, contributing over time to a clearer and more detailed understanding of the status of women and girls in Afghanistan today.

<sup>7</sup> UNESCO. (2023). Press release: UNESCO dedicates the 2023 International Day of Education to Afghan girls and women. 19 January 2023.

<sup>8</sup> UN Women. (2022). Women's rights in Afghanistan one year after the Taliban take-over. Gender Alert No.2. 15 August 2022. New York.

<sup>9</sup> UN Women. (2023). Back to the 1990s? Women's rights under the Taliban. Gender Alert No.4. 3 March 2023.

<sup>10</sup> World Food Programme. (2022). WFP Afghanistan Country Brief December 2022.

<sup>11</sup> UN Women. (2023). Back to the 1990s? Women's rights under the Taliban. Gender Alert No.4. 3 March 2023.

<sup>12</sup> UN Women. (2023). Out of jobs, into poverty – the impact of the ban on Afghan women working in NGOs. Gender Alert No.3. 13 January 2023.

# Looking ahead

This section highlights activities planned for Q2 2023 (precise activities, timelines and locations visited are subject to change).

## Financial monitoring



- Ongoing reviews of the HACT audits of 14 UNICEF implementing partners, to be reported in the second quarter of 2023
- Ongoing planning for the review of CRLP expenditure of the fourth quarter of 2022



- We will conduct ad hoc monitoring to verify invoices submitted as part of the CASA-1000 project



- Finalization of the results of the review of the SoEs submitted by Afghanistan Credit Guarantee Fund and the Ministry of Finance, under the SAFI project, is expected in the second quarter of 2023

## Project and sector monitoring

### Project monitoring



#### CASA-1000

- We aim to monitor the quality and quantity of the project supplies for the transmission towers that are stored in the contractors' warehouses.
- We will also verify the project's pending invoices.



#### CRLP

- We will produce our first CRLP report in May 2023.
- We plan to expand our current dashboards to include additional aspect of the project's monitoring.
- We plan to launch our distribution monitoring in May, while continuing with infrastructure monitoring.



### EERA

- We plan to finalize the development of data collection tools for the in-depth school visits and verification of ECAs.
- We will commence data collection upon the receipt of an access letter.
- We will also develop an analysis approach for extracting data from the national census for the verification of teachers' qualifications.



### EFSP

- We plan to conduct in-person data collection in Q2 2023 for the validation of baseline and beneficiary verification survey of the 2022 wheat seed distribution, together with the post-distribution monitoring survey for that same intervention.
- In June, we plan to collect data for the validation of the findings of the baseline survey of the kitchen gardening intervention.
- We will meet with the FAO's financial monitoring TPMA team to agree on deliverables.



### HER

- In Q2 2023, we aim to begin data collection for the ESS component of the HER project. We plan to submit quarterly reports.
- Additionally, we are in the final stages of harmonizing our approach with the UNICEF TPM to initiate our TPM verification data collection, planned for June 2023.



### NCCSP

- We plan to begin the development of data collection tools as we receive further clarity on project implementation.

## Sector monitoring



### Economic sector monitoring

- We plan to update our dashboards and follow up on ad hoc requests from the World Bank.
- We will begin a review of the different data collection tools to check the relevance of data to the World Bank's current needs.

## Digital Platform



### ● Creation of an ARTF partner (donor) space

We will confirm with the World Bank the path forward, including revisions required to the current presentation of the information in advance of providing ARTF partners with access to the Digital Platform.



### ● Development of an iOS mobile application

Hold a meeting with World Bank IT colleagues to confirm the mobile app hosting and ownership  
Commence development of the first version of an iOS mobile app.



### ● Expansion of 'red flag' reporting to non-infrastructure projects

Roll-out for this feature is planned for the second quarter of 2023. This feature will:

- implement new ways to report red flags and ensure there are user access limitations and protections on sensitive red flags (per UN agency requests)
- allow UN agencies to acknowledge red flags and agree with us on next steps.



### ● Updates to the Platform's branding

Digital Platform branding will be updated to include changes in its color palette and font to match updates to report branding for the ARTF TPMA.



### ● Further engagement of UN agencies with the platform

We will work closely with the UN agencies to coordinate training sessions for their staff and grant them access to the Digital Platform. This includes FAO-EFSP, UNICEF-HER, and UNICEF-EERA colleagues.

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