

# Third Party Monitoring Agent 2021 Annual Report

August 2022



This document is prepared solely for  
the use and benefit of the World Bank.

Neither the authors nor BDO LLP accept or assume  
any responsibility or duty of care to any third party.

# KEY MESSAGES

Financial and physical monitoring continued as usual throughout the first seven months of 2021. We were still able to access communities in Taliban-controlled and contested districts during that period.

Following the fall of the Afghan government, we worked with the World Bank's project and sector teams to identify areas where monitoring support was needed to verify completed work or fill information gaps on key sectors. As a result, we continued to provide information on paused and later suspended projects' assets, status of implementation and regular economic monitoring, offering assurances to the World Bank and donors when they may not currently have a physical presence in the country.

We supported the World Bank in validating invoices for payment to Service Providers and Facilitating Partners for Sehatmandi and COVID-19 projects that could not be processed through relevant ministries after 15 August 2021. We also assisted the World Bank in the documentation of expenditure.

We remain a flexible resource to respond to rapidly shifting information needs and priorities and can help consolidate learning on project implementation over the past 20 years to inform decisions on next steps to support the Afghan people.

# TABLE OF CONTENTS

Acronyms and Abbreviations .....	v
Executive Summary.....	1
<b>1. INTRODUCTION .....</b>	<b>7</b>
1.1 Scope of our Monitoring.....	7
1.2 Our Added Value.....	7
1.3 Adapting to Challenges.....	8
1.3.1 General Operational Challenges .....	8
1.3.2 COVID-19 .....	9
1.3.3 The Fall of the Government and the Interim Taliban Administration .....	9
1.4 Using This Report .....	10
<b>2 FINANCIAL MONITORING FINDINGS.....</b>	<b>11</b>
2.1 Recurrent Cost Monitoring: Assurance on Compliance of Government Expenditure .....	11
2.1.1 Personnel Verification .....	11
2.1.2 Civil Servants Hiring Process Review .....	11
2.1.3 ARTF Operational Manual on Eligibility.....	12
2.2 Investment Project Monitoring: Verifying Expenditure, Implementation Progress, and Project Assets .....	12
2.2.1 Internal Control Assessments.....	14
2.2.2 Statement of Expenditure Reviews.....	15
2.2.3 Validation of Service Provider Invoices .....	15
<b>3 INTEGRATED MONITORING.....</b>	<b>16</b>
3.1 Comparison of Project Expenditure and Project Progress .....	18
3.2 Scoring Project Infrastructure .....	19
3.2.1 Good Practice and Extra Work .....	19
3.2.2 Deviations .....	21
3.2.3 Rectifying Deviations .....	22

3.3	Compliance with Environmental and Social Standards.....	24
3.3.1	Environmental Standards .....	24
3.3.2	Social Standards.....	25
3.4	Gender Inclusion .....	27
3.5	Impact of Insecurity .....	28
<b>4</b>	<b>ECONOMIC SECTOR MONITORING.....</b>	<b>31</b>
4.1	Prices and Availability of Goods .....	33
4.2	Labor Market .....	34
4.3	Exchange Rates.....	35
4.4	Banking.....	37
4.5	Hawala Operations .....	38
<b>5</b>	<b>CONCLUSION: CONSOLIDATING EXPERIENCE TO MEET NEW CHALLENGES .....</b>	<b>40</b>
5.1	Delivering through Unprecedented Change.....	40
5.2	How We Adapted .....	40
5.3	Looking Forward to 2022 .....	41
Annex 1:	Investment Window TPMA Scope and Methodology.....	42
Annex 2:	Internal Control Assessments Completed in 2021.....	53
Annex 3:	Statements of Expenditure Issued in 2021 .....	57
Annex 4:	Service Provider Invoice Review.....	62
Annex 5:	Central Asia-South Asia - Community Support Program (CASA-CSP) .....	64
Annex 6:	Citizens' Charter Afghanistan Project (CCAP).....	84
Annex 7:	Cities Investment Program (CIP) .....	115
Annex 8:	EQRA.....	123
Annex 9:	Irrigation Rehabilitation and Development Project (IRDP).....	139
Annex 10:	Trans-Hindukush Road Connectivity Project (THRCP) .....	147
Annex 11:	COVID-19 Response (CCAP/REACH/Kabul Municipality) (REACH).....	158

# TABLES

Table 1: Report Sections and Annexes Descriptions.....	10
Table 2: Summary of 2021 Investment Project Monitoring Activities .....	13
Table 3: Status of ICAs Started or Completed in 2021.....	14
Table 4: Instances of Misalignment between Financial and Physical Progress .....	18
Table 5: TPMA 2021 Project Infrastructure Ratings .....	19
Table 6: Summary of Instances of Good Practice and Extra Work Identified in 2021 .....	20
Table 7: Deviations Identified in 2021 .....	21
Table 8: Estimated Costs of Rectification of Deviations Identified in 2021.....	22
Table 9: Deviations Rectified in 2021 .....	23
Table 10: Deviations Identified as ‘Non-Rectifiable’ in 2021.....	23
Table 11: Open Deviations by End of 2021.....	24
Table 12: TPMA Activities Planned in 2022 .....	33

# FIGURES

Figure 1: 2021 At a Glance.....	1
Figure 2: TPMA Impact at a Glance.....	2
Figure 3: TPMA 2021 Project and Sector Monitoring Site Visits .....	6
Figure 4: Investment Projects with TPMA Integrated Monitoring in 2021.....	16
Figure 5: TPMA Site Visits by District Level Control.....	18
Figure 6: Compliance with Environmental Standards.....	25
Figure 7: Compliance with Worker’s Safety Requirements .....	25
Figure 8: Compliance with Social Standards .....	26
Figure 9: References to Taliban and Insecurity .....	29
Figure 10: Site Visits for Economic Sector Monitoring in 2021.....	31
Figure 11: Economic Sector Monitoring Interviews in 2021 .....	32
Figure 12: CPI Afghanistan 2021.....	33
Figure 13: Prices for Key Commodities in 2021 .....	33
Figure 14: Availability of Food and Non-Food Items in 2021 .....	34
Figure 15: Changes in Wages in 2021 .....	34
Figure 16: Demand for Skilled and Unskilled Daily Labourers .....	35
Figure 17: Exchange Rates - Index July 2021.....	35
Figure 18: Informal Buying/Selling Exchange Rates in 2021 .....	36
Figure 19: Availability of Foreign Currency.....	37
Figure 20: Banking Operationality and Withdrawals .....	37
Figure 21: Monthly Withdrawals.....	38
Figure 22: Changes in Hawala Transactions.....	39
Figure 23: Top Destinations for Hawala Transactions .....	39

# ACRONYMS AND ABBREVIATIONS

A2F	Access to Finance
AFN	Afghani(s) (currency)
AGASP	Afghanistan Gas Project
AGO	Attorney General's Office
ALASP	Afghanistan Land Administration Project
ARTF	Afghanistan Reconstruction Trust Fund
CASA-1000	Central Asia-South Asia Electricity Transmission and Trade Project
CASA-CSP	Central Asia-South Asia 1000 Community Support Program
CCAP	Citizens' Charter Afghanistan Project
CDC(s)	Community Development Council(s)
CDP	Community Development Plan
CIP	Cities Investment Program
COVID-19 Response	Dastarkhan-E-Milli Program
CPI	Consumer Price Index
CPM/GHM	Community Participatory Monitoring/Grievance Handling Mechanism
DAB	Da Afghanistan Bank
EATS	Emergency Agriculture and Food Supply
EQRA	Education Quality Reform in Afghanistan
ERHSPP	Emergency Response Health Systems Preparedness Project (ERHSPP)
ESF	Environmental and Social Framework
ESS	Environmental and Social Standards
EZ-Kar	Eshteghal Zaiee - Karmondena
GHC	Grievance Handling Committee
GRM	Grievance Redress Mechanism
HEP	Herat Electrification Project
HRM	Human Resource Management
IARCSC	Independent Administrative Reform and Civil Service Commission
ICA	Internal Control Assessment
IDA	International Development Association



IDLG	Independent Directorate of Local Governance
IRDP	Irrigation Rehabilitation and Development Project
MIS	Management Information System
MMO	Mobile Money Operators
MoF	Ministry of Finance
MoHE	Ministry of Higher Education
MoLSA	Ministry of Labor and Social Affairs
MoPH	Ministry of Public Health
MoPW	Ministry of Public Works
MoRR	Ministry of Refugees and Repatriations
MRRD	Ministry of Rural Rehabilitation and Development
NHRP	Naghlu Hydropower Rehabilitation Project
NSIA	National Statistic and Information Authority
O&M	Operations and Maintenance
P4P	Payment for Performance
PIU(s)	Project Implementation Unit(s)
PMU(s)	Project Management Unit(s)
PPE	Personal Protective Equipment
RCW	Recurrent Cost Window
REACH	Relief Activities for Afghan Communities and Households Project
SAO	Supreme Audit Office
SC	Supreme Court
SMS	School Management Shura
SoE(s)	Statement(s) of Expenditure
TAGHIR	Tackling Afghanistan's Government HRM and Institutional Reforms
THRCP	Trans-Hindukush Road Connectivity Project
TPMA	Third Party Monitoring Agent
TVETA	Technical and Vocational Education & Training Authority
USD	United States Dollar(s) (currency)
WBA	Well-Being Analysis
WEE-RDP	Women's Economic Empowerment Rural Development Project
WFP	World Food Programme

# Executive Summary

2021 began with a continuing COVID-19 pandemic which had severely constricted Afghanistan’s economy in the previous year. Ongoing and intensifying conflict in the first half of the year culminated in the fall of the government to the new interim Taliban administration in August.<sup>1</sup> The combined effects of a loss of international aid flows and access to overseas foreign exchange reserves, as well as isolation from the international financial system coupled with the impact of the ongoing pandemic and drought, precipitated dramatic shocks to the Afghan economy and financial systems. The collapse of the economy intensified the existing humanitarian crisis, resulting in widespread food insecurity and shortages.

Against this backdrop, as the World Bank’s Third Party Monitoring Agent (TPMA) we continued to conduct financial and physical monitoring in Afghanistan. This report presents an overview of the monitoring activities we undertook in 2021 and highlights key findings.

## Our Activities in 2021

2021 was the second year of implementing a contract combining physical monitoring of investment projects and financial monitoring of both recurrent costs and investment projects to enhance the World Bank’s supervision and oversight. Throughout the year, we adapted our activities to support the World Bank and other stakeholders as they navigated extraordinary contextual changes. This report will detail our activities before the fall of the government and will describe how, in consultation with the World Bank, we shifted our focus after 15 August 2021 to address information gaps that exist following the fall of the Afghan government and the lack of institutional presence in the country. While the substance of our data-gathering focus shifted in the latter part of the year, our commitment to our mission remains unchanged. We continue to provide timely and accurate information to help guide decisions in support of the millions of Afghans suffering severe hardship.

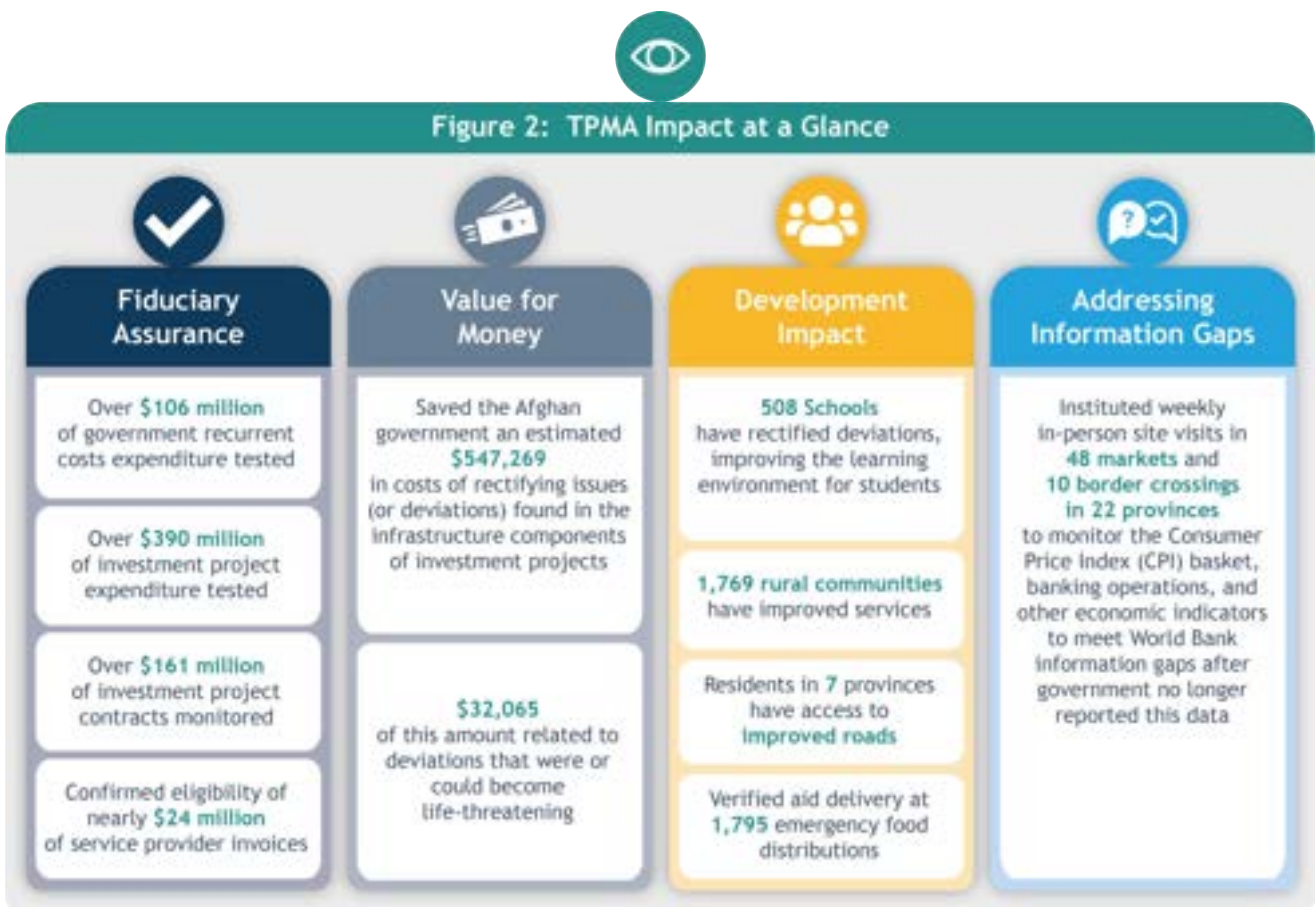
In 2021, our team of over 1,000 Afghan and international technical experts, researchers, and management staff, with other Afghan staff engaged on a part-time basis, employed a range of monitoring approaches to strengthen accountability for recurrent costs and investment projects funded through the Afghan Reconstruction Trust Fund (ARTF) and the International Development Association (IDA). These included reviews of financial documentation to determine eligibility of government and project expenditure and in-person site visits to verify the existence of government staff or assess project infrastructure components and compliance with World Bank Economic and Social Standards (ESS) and project specifications. In late 2020, our contract was expanded to include monitoring for emergency COVID-19 response programs, with monitoring starting in early January 2021. From August 2021 to the end of the year, our flexible approach to teaming enabled us to shift the focus of our monitoring to address information gaps in the economic sector and scale up to review supporting financial documentation requirements that followed the post-15 August pause in disbursements.

<sup>1</sup> Unless the report specifies the interim Taliban administration, all references to ‘government’ refer to the former government of the Islamic Republic of Afghanistan.



## Our Added Value

In 2021 we continued to find ways to synthesize financial and physical monitoring activities to strengthen our added value to the World Bank and ARTF donors. Our teams of accountants and researchers worked together to provide **fiscal assurance** of the former government’s core funding, investment project expenditure, and Service Provider invoices up to August 2021, with in-person monitoring visits intended to provide value for money and strengthen development impact for the Afghan people. Between October and December 2021, we undertook phone-based data collection covering employment and work earnings, food security and access to safety nets, school attendance by boys and girls, and access to health services, used to inform the first round of the World Bank’s [Afghanistan Welfare Monitoring Survey](#). Our new sectoral monitoring activity, which we began to design with various World Bank Practice Groups in September 2021, represented significant added value by addressing information gaps in key sectors.



## Adapting to Circumstances

Our accountants, engineers, and researchers had to react to multiple and wide-ranging challenges throughout the year. COVID-19 continued to impact our ability to engage directly with community members, requiring us to maintain the methodology adopted in 2020 to limit exposure and risk. As a result, we continued to rely heavily on telephone interviews conducted by our call center staff.

Local weather affected accessibility in some rural areas, while security risks increased from April 2021, with intensified conflict between the Taliban and government forces across the country. Districts changed hands throughout the summer, some remaining contested until shortly before the government fell. Where staff were unable to complete visits as a result, other sites were selected.

When the former government collapsed in mid-August, we suspended data collection activities for a few weeks, partly due to the security risks to our staff, while continuing desk-based monitoring activities and

reporting. At that point, reprisals against individuals who had worked for and with the government, donors, and international organizations emerged as a major threat. To minimize their profile and mitigate risks, most of our Afghanistan-based staff began working from home. However, by October, we were able to restart in-person site visits, even in high-risk and rapidly changing circumstances. To do this, we adjusted our site access strategy, adapted existing data collection tools, and developed new methodological frameworks to conform to Afghanistan's new conditions.

## Key Findings

As in 2020, we identified good practice in project administration, financial processes, and implementation, as well as areas for improvement. Up to August 2021 we worked closely with government staff to address deficiencies and build capacity to prevent reoccurrence.

### Personnel Verification

Up to August 2021, we were able to verify 68% of sampled government employees. At the beginning of the year, we aimed to extend personnel verification to include more government entities and a higher number of employees. By August 2021, we had met and verified just over two-thirds (8,086) of our selected sample of employees across all 34 provinces. Although we were on track to complete the sample by the end of the year, this work ended with the Taliban takeover.

### Internal Control Assessments

In 2021, we completed six Internal Control Assessments (ICAs) of Project Implementation Units (PIUs), the project-funded teams established within government entities to implement investment projects (for four of these we started work in 2020). **Although many findings were positive, with moderately effective controls in place, we typically found that procurement and contract management were common areas of weakness.** We also found evidence of unqualified candidates being appointed and qualified candidates not being shortlisted for interview. We started five further ICAs in 2021 and completed reporting on four of them in the first half of 2022. We were unable to complete the fifth ICA due to insufficient data following the Taliban takeover.

### Statements of Expenditure

Nearly all the project expenditure we reviewed in 2021 met the World Bank's criteria for reimbursement. Throughout the year, we reviewed over \$390 million<sup>2</sup> of expenditure to offer assurance about appropriate project spending. We issued 119 Cover Letters for 35 projects and their Project Management Units (PMUs). Our reviews identified that 1.6 % (\$6.3 million) of transactions that did not meet the eligibility criteria for reimbursement.

### Validation of Service Provider Invoices

At the request of the Bank, we reviewed invoices totaling slightly more than \$23 million for pre-15 August services provided by non-governmental Service Providers to the Sehatmandi project, verifying that two-thirds of this expenditure was eligible for repayment. Although these invoices were liabilities of the previous government, the World Bank elected exceptionally to make direct payments to these providers to limit the financial pressure on providers who remained key in the continued provision of health services. Our review of these invoices identified \$15 million of eligible expenditure.

### Integrated Monitoring

We conducted integrated physical and financial monitoring activities for six investment projects, focusing on the alignment between reported financial expenditure and physical progress, the quality of infrastructure components, and compliance with World Bank Environmental and Social Standards.

<sup>2</sup> Throughout this report, USD figures reflect original AFN values which we converted using the exchange rate published by Da Afghanistan Bank on 30 December 2021 (AFN 103.7795/USD 1). Note that 31 December 2021 fell on a Friday and was not a working day in Afghanistan.

- Overall, project expenditure broadly aligned with project implementation. Only two of the six projects showed instances where financial expenditure exceeded physical progress by more than the amount agreed with project teams. In both cases, this represented less than 0.5% of total contract value monitored, indicating that overall project expenditure broadly aligned with the rate of implementation.
- **In 2021, five of the six projects achieved a score of ‘Good’.** We rated the performance of the six projects’ infrastructure components, weighting the total average score with the number and type of deviations recorded.<sup>3</sup> We rated performance of the Trans-Hindukush Road Connectivity Project (THRCP) as ‘Average’.
- **We identified instances of Good Practice and Extra Work in half of the projects we monitored.** In comparison with findings from 2020, engineers identified more examples of Good Practice and Extra Work in the Citizens’ Charter Afghanistan Project (CCAP) and the Irrigation Rehabilitation and Development Project (IRDP), but fewer in Education Quality Reform in Afghanistan (EQRA) and THRCP.
- Deviations comprised only 3.5% of all observations made by our engineers. At each construction site they visited, our engineers assessed infrastructure progress and quality of work, making nearly 70,000 observations. From these, they identified 2,433 deviations, usually in the form of unauthorized changes from the design or technical specifications, the use of low-quality materials, or poor workmanship.
- **As in 2020, the estimated cost of rectifying deviations identified in 2021 comprised less than 1% of the total budget for the sites visited by our engineers.** In all, our engineers estimated that it would cost nearly \$840,000 to rectify these deviations.
- By the time the process was suspended in early September 2021, government engineers **had rectified just under half of open deviations during 2021** (2,305 deviations or 41% of rectifiable deviations.) This figure included deviations from the previous Supervisory Agent prior to 2020, as well as deviations we identified in 2020 and 2021. When the process was suspended, 3,265 open deviations remained, of which 96 were critical.
- **As in 2020, we did not find wide-spread or large-scale negative environmental impact from project construction activities.**
- There were no common trends in women’s representation on community consultative bodies and their participation in project activities across CCAP and EQRA, the two projects where we monitored these social inclusion elements. EQRA respondents in 2021 reported slightly lower levels in women’s participation in sub-project activities compared to 2020 and attributed the decline to COVID-19 and the deteriorating security situation. In contrast, in CCAP, reports of women’s participation in the CDC and CDP design increased in 2021 compared to 2020.
- **Insecurity slowed project completion and, in some cases, harmed site workers.** Both our engineers and respondents often referenced the Taliban and insecurity as the reason why infrastructure projects remained incomplete or prescribed administrative processes were not followed. Respondents from 25 communities reported that conflict between government forces and the Taliban had caused injuries to site workers and community members. However, most of these injuries were minor and our engineers heard that all those injured had recovered.

<sup>3</sup> As per text box 1 on page 21, ‘deviations’ are typically instances of shortcomings in design, workmanship, or materials used in construction works. They are classified as ‘Critical’ (that is, life-threatening to workers, current or future users, or to overall sustainability and viability), ‘Major’ or ‘Minor’.

### COVID-19 Response Monitoring

The *Dastarkhan-E-Milli (COVID-19 Response)* program implemented an effective and community-led beneficiary listing process that ensured the inclusion of vulnerable households. In conducting door-to-door household visits in 1,707 communities in 62 districts across 20 provinces, we established that 97% of the nearly 133,000 community members had been included in a beneficiary list. The household selection process outlined in the Operations Manual was followed reasonably well, with most of the communities monitored updating their community profiles to include newly arrived households in the beneficiary lists.

The program succeeded in delivering assistance to almost all female-headed households by implementing door-to-door distribution. A significant majority of other vulnerable households also received assistance. Almost all beneficiaries received the same quality of goods throughout the project, and about 77% of the packages were delivered without visible defects.

Most post-distribution respondents reported that they had received assistance and almost all respondents who received assistance did so without making any payment. The contents of the packages received were broadly consistent with distribution requirements. Overall, respondents had a positive assessment of the distribution process: almost all reported that they were either very satisfied or satisfied with the distribution, with only 2% dissatisfied.

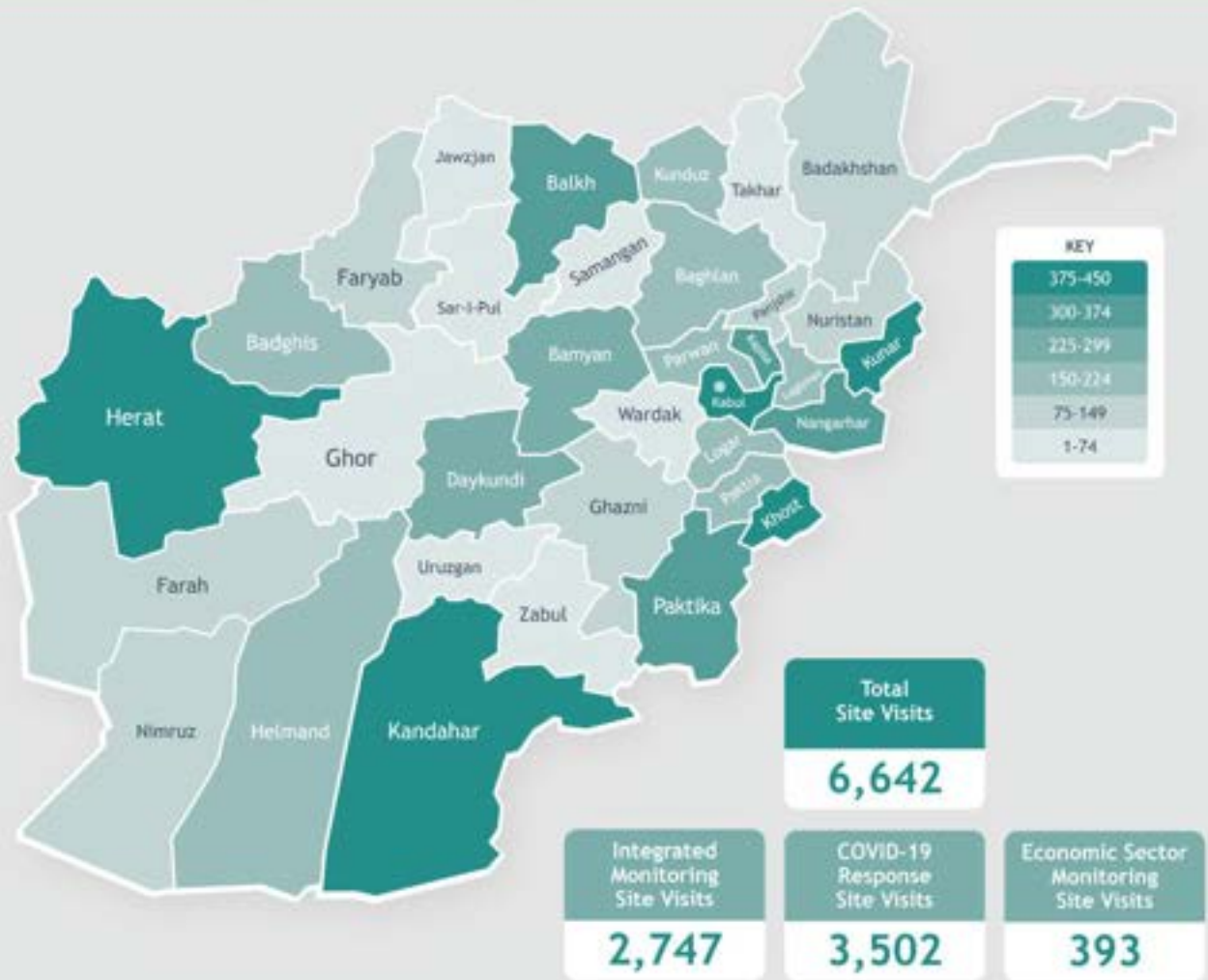
### Economic Sector Monitoring

After August 2021, we worked with the World Bank to develop a new type of monitoring activity in response to information gaps arising from the lack of economic data previously reported by the government. From mid-November 2021, we began collecting weekly data in 22 provinces for a basket of food and non-food items, services, banking operations, trade, and informal currency exchange. Early findings indicated a deterioration in economic conditions with inflation driven by increasing food prices. Prices of non-food items appeared to stabilize slightly in December. Wages and demand for labor declined throughout this period and exchange rates depreciated as well. Money changers reported frequent shortages of foreign currency, reflecting the country's widespread issues with liquidity. Most *hawala* operators interviewed reported that transactions had decreased. Although most banks we visited were open, hardly any had a functional ATM. Bank branch managers reported that bank withdrawals increased towards the end of the year, but most households and companies were unable to withdraw bank deposits, even up to the limited amounts imposed by the Taliban administration.

### Looking Ahead

We were able to undertake monitoring throughout the year, despite facing a variety of continuing and new challenges, by successfully adapting our activities and methodology in the face of often rapidly changing circumstances. In 2022, we will continue to work closely with the World Bank to advance the variety of activities for which we initiated planning in the final quarter of 2021.

Figure 3: TPMA 2021 Project and Sector Monitoring Site Visits



Site Visits by Province

117	Badakhshan	115	Faryab	375	Kandahar	357	Nangarhar	21	Samangan
168	Badghis	129	Ghazni	343	Kapisa	100	Nimruz	69	Sar-I-Pul
189	Baghlan	56	Ghor	379	Khost	102	Nuristan	67	Takhar
340	Balkh	194	Helmand	431	Kunar	172	Paktia	76	Uruzgan
298	Bamyan	377	Herat	157	Kunduz	361	Paktika	89	Wardak
242	Daykundi	63	Jawzjan	177	Laghman	110	Panjshir	86	Zabul
104	Farah	401	Kabul	159	Logar	218	Parwan		

# 1. INTRODUCTION

2021 was a year of sudden and unprecedented change for the Afghan people. The COVID-19 pandemic and ongoing conflict had severely constricted the economy in 2020, and the projected recovery in 2021 was slow to materialize amid waves of new COVID variants and intense fighting throughout the summer. At the time of the government's collapse in August 2021, 11 million Afghans were facing food insecurity. The impact of the new interim Taliban administration, the freezing of Central Bank assets, and the suspension of international payments to Taliban-controlled ministries precipitated dramatic shocks to the Afghan economy and financial systems. By the end of the year, the World Food Programme (WFP) estimated that 97% of Afghanistan's estimated population of 37 million did not have enough to eat and 23 million faced severe hunger, with UNICEF warning that a million Afghan children might die of starvation during the winter months.

Throughout a challenging year, as the Third Party Monitoring Agent (TPMA) for the World Bank in Afghanistan, we worked to support the Bank and other stakeholders as they navigated rapidly changing and increasingly challenging circumstances across the country. Since August 2021, we have continued to support accounting for funding expended before the Taliban takeover and verifying investment project implementation and assets. We undertook new activities to fill information gaps following the fall of the government, as part of a commitment to providing timely and accurate information to help guide decisions in support of the Afghan people. This report presents an overview of the monitoring activities undertaken in 2021 and highlights key findings.

## 1.1 Scope of our Monitoring

This is the second year of the TPMA contract, combining physical monitoring of investment projects and financial monitoring for both recurrent costs and investment projects to enhance the World Bank's supervision and oversight. In late 2020, we expanded our activities to include monitoring for a number of emergency COVID-19 Response programs, with monitoring undertaken from January 2021. In 2021 we also began to draw on lessons learned from the previous year to refine the integration of financial and physical monitoring activities and findings. From August 2021, we shifted the focus of our monitoring from strengthening the government's internal processes and project implementation to address current information gaps to help ensure that the gains made by Afghan Reconstruction Trust Fund (ARTF) investment since 2002 continued to benefit the Afghan people.

## 1.2 Our Added Value

During 2021, the TPMA team comprised over 1,000 Afghan and international technical experts, researchers, and management staff, supplemented by around 500 part-time Afghan staff. The team employed a range of monitoring approaches designed to strengthen accountability for recurrent costs and investment projects funded through the ARTF and the International Development Association (IDA).

In 2021, our accountants provided **fiscal assurance** for over \$106 million of the former government's core funding and over \$390 million of investment project expenditure. Our integration of assessments of financial and physical progress provided additional oversight of another \$161 million of project contracts, identifying any instances where financial payments made were significantly higher than identified implementation progress. Our accountants worked to strengthen the government's internal controls for recurrent costs, while both accountants and researchers verified 68% of 8,086 sampled government staff. After August 2021, we also reviewed nearly \$24 million of non-governmental Service Provider invoices for services provided before the collapse of the former government on 15 August to confirm eligibility for exceptional direct payments made by the World Bank.



Our in-person monitoring visits provided value for money in several ways. The infrastructure assessments conducted by our engineers, together with COVID-19 emergency food aid distribution verification by our researchers, were the first step in a process that identified deviations (for infrastructure projects) or areas of concern (COVID-19 Response). In both cases, our staff shared findings with government partners to address problems found. For the infrastructure component, this process saved the Afghan government an estimated \$547,000, of which \$32,000 related to deviations that were or could become life-threatening. Our monitoring also helped strengthen the former government's service delivery to 1,769 rural communities. Some 506 EQRA-funded schools were made safer as deviations identified by our engineers were rectified during 2021, while residents in seven provinces gained access to improved roads.

Our COVID-19 Response monitoring identified over 900 potential irregularities, shared in the form of Red Flag and Alert Notices to the World Bank and the government's implementing agencies. Red Flag Notices were used to report evidence of cash or goods diversion (principally in the form of additional payments requested from beneficiaries), local unrest during distribution of goods, shortcomings in the use of COVID-19 protective measures or procurement, and the inclusion of unverifiable households in beneficiary lists. Alert Notices were issued where we found cases of exclusion of potentially eligible households or inclusion of ineligible ones. These investigations allowed for immediate response and rectification of important issues, particularly in relation to the exclusion of vulnerable households from the beneficiary lists, which were followed up by implementing agencies. By August 2021, we had received 172 responses from implementing agencies where they had either taken action to mitigate the issues found or carried out investigations and found explanations for the issues. In many other instances, such as the lack of COVID-19 protective measures at distribution points, government bodies issued guidance to communities to prevent further occurrences.

From September 2021 we began to work with various World Bank practice groups to design new sector monitoring activity, providing significant added value by addressing information gaps in key sectors. By the end of the year, we had begun implementing weekly economic surveys in 22 provinces, providing World Bank economists and other staff with regular updates on prices and availability, banking sector services, and cross-border trade. Between October and December 2021, we also undertook phone-based data collection covering employment and work earnings, food security and access to safety nets, school attendance by boys and girls, and access to health services. This was used to provide early information to the World Bank on conditions on the ground in the immediate aftermath of the Taliban takeover, reported in the first round of the World Bank's [Afghanistan Welfare Monitoring Survey](#).

We also pivoted to provide information to aid future decision-making by the World Bank and donors and sustain ARTF gains. Our reviews of non-governmental Service Provider invoices for Sehatmandi services provided before 15 August aided the approval of much-needed payments to support a healthcare system on the verge of collapse. Our verification of completed sub-projects and the status of assets provided a level of assurance that these could be used to benefit the communities as intended, even in the absence of international recognition of the Taliban administration.

## 1.3 Adapting to Challenges

### 1.3.1 General Operational Challenges

Afghanistan has been and remains a challenging place for program implementation and monitoring. Difficult terrain and poor roads, combined with inclement weather, limit accessibility to project sites and communities, while limited mobile phone ownership and internet connectivity, along with a lack of regular electricity supply, particularly in rural areas, make it difficult to connect with community members for interviews or to upload data collected. Until August, long-running conflict and the presence of different insurgent groups in the communities where we worked posed security and kidnapping threats to projects, community members, and our staff.

In 2021 we continued to employ different strategies to mitigate the impact of these limitations. First, by recruiting monitors from the districts where we worked, we mitigated many accessibility issues. We invested considerable effort in building local networks to provide us with a strong understanding of changing dynamics and risks. We trained monitors to share the challenges they faced during data collection with our coordinators rather than making on-the-spot decisions which might lead to increased risk. Where communities were inaccessible due to insecurity or severe weather, we selected a similar community from a back-up list, with inaccessible communities logged for a visit as circumstances allowed. Similarly, we ensured that our samples of telephone interview respondents were large enough to account for those whose phone might be turned off. Throughout the year, we sought to offset any data quality risks with a multi-layered data control and assurance process, and we continue to do so.

### 1.3.2 COVID-19

The COVID-19 pandemic continued to impact in-person engagement during 2021, limiting our ability to conduct capacity building with government staff or in-person interviews. We maintained the methodology adopted in 2020, including using solo engineers for site visits to limit exposure to community members, and conducting telephone interviews from our call center instead of in-person interviews.

During monitoring of the COVID-19 Response, however, we were able to visit distribution sites and conduct in-person interviews by ensuring that field officers adopted COVID-19 protection measures such as practicing social distancing and wearing masks.

The use of telephone interviews continued to affect our ability to interview women. Social norms require that most interviews with Afghan women be conducted in their homes. Telephone interviews also require a family to own or have access to a mobile phone, which many poorer families cannot afford. Where families do have access to a phone, women must agree or be permitted by male family members to be interviewed. While we mitigated this as much as possible by employing only women in our call center, the number of women we were able to interview remained low, accounting for 15% of our respondents in 2021, down from 24% in 2020.

### 1.3.3 The Fall of the Government and the Interim Taliban Administration

From April 2021, conflict intensified between the Taliban and government forces across the country, with some districts changing hands throughout the summer and others remaining contested until shortly before the government fell. Where staff were unable to complete visits because of insecurity, we selected other sites and re-scheduled visits to the original sites where possible. We also monitored and reported to the World Bank on instances where the Taliban interfered in project delivery over the course of the year.

From August 2021, while conflict was no longer widespread, reprisals against individuals who had worked for and with the government, donors, or international organizations, emerged as a major threat. To minimize their profile and mitigate risks, most of our Afghanistan-based team shifted to working from home, although some members of the Physical Monitoring Team continued to work from the office as needed.

Partly in response to the heightened security risks to our staff, we suspended data collection activities for a few weeks from mid-August, while continuing desk-based monitoring activities and reporting. At that time, we were on track to complete planned financial review activities and exceed our planned number of site visits. By October, we were able to restart in-person site visits, initially to visit previously inaccessible sites to monitor completed school construction for EQRA and shortly afterwards to begin economic sector monitoring. To do this, we adjusted our site access strategy, adapted existing data collection tools, and created new methodological frameworks.

### 1.3.4 Using This Report

As in 2020, this report synthesizes results of financial and physical monitoring to provide a more comprehensive view of investment project performance. Our findings draw on an evidence base that includes thousands of financial and project documents and the hundreds of thousands of data points from in-person monitoring site visits, as well as in-person and remote interviews.

This report also captures the monumental change in the country from August 2021, as our focus shifted to providing assurance on funds spent, verifying physical assets, and broader sectoral reporting to fill information gaps to support decision-making around future programming in Afghanistan. We present aggregate findings in the main body of the report, with more detailed findings by activity and project in the annexes.

Table 1: Report Sections and Annexes Descriptions

Report Section	Description
Section 1	Overview of our activities, adaptation to new operating challenges, and a guide to using this report.
Section 2	A synopsis of financial monitoring activities and findings for recurrent costs and investment project organized by activity: Internal Control Assessments, Statement of Expenditure Reviews, and Service Provider Invoice Review. For each activity, a short statement summarizes the general finding, followed by a brief explanation of our approach and supporting evidence.
Section 3	Findings for the six investment projects that received both financial and physical monitoring, <sup>4</sup> including financial reviews, infrastructure ratings, Good Practice and Extra Work, deviations and rectifications, the application of Environmental and Social Standards, gender, and security. Since differences between projects make it difficult to aggregate findings, we summarize findings by project, highlighting commonalities where possible. Detailed findings for each of these areas by project can be found in Annexes 5-10.
Section 4	Early findings of the economic sector monitoring activity that started in late 2021 across 22 provinces, including the prices and availability of a basket of goods and services, as well as the operationality of the banks.
Section 5	Summary of our adaptation to the emerging political and security context, new information needs and monitoring activities. Overview of planned monitoring activities for 2022.
Annex 1	Overview of the structure of the TPMA team and our objectives together with a detailed explanation of the methodologies employed across our monitoring activities, highlighting changes made in 2021.
Annex 2	Findings from Internal Control Assessments completed in 2021.
Annex 3	Findings from Statement of Expenditure Reviews conducted in 2021.
Annex 4	Service Provider Invoice Validation Summaries for Sehatmandi.
Annexes 5-10	Individual findings for the six investment projects for which we conducted integrating monitoring for in 2021: CASA-CSP, CCAP, CIP, EQRA, IRDP, and THRCF.
Annex 11	Detailed findings from COVID-19 Relief monitoring, covering pre-distribution, distribution, and post-distribution monitoring as well as Red Flag Notices.

<sup>4</sup> Referred to in this report as 'Integrated Monitoring'.

## 2. FINANCIAL MONITORING FINDINGS

Even in the absence of a government partner, our financial monitoring services continued to provide assurance of government and project spending beyond August 2021. We pivoted our financial component activities to support the World Bank through verification of invoicing and expenditure, as well as planning for support to the Bank's internal project closure process. This chapter presents the findings from that work, organized by financial monitoring activity and with a brief description followed by key findings.

### 2.1 Recurrent Cost Monitoring: Assurance on Compliance of Government Expenditure

Up to mid-August 2021, our team of accountants continued their reviews of sampled government expenditure to assess fiduciary compliance with Afghan legislation and regulations and ARTF Fiduciary Standards. We supplemented reviews of sampled recurrent expenditure and other documentation with physical verification of government staff across the country. We had also begun to work more closely with government entities to strengthen staff capacity, an activity that had been largely on hold since early 2020 due to COVID-19. These activities stopped in mid-August 2021, but until then we reported to the World Bank the findings of recurrent cost monitoring activities in quarterly and annual reports. We did not make these reports available to the public because they contained interim financial information from the government. We include some key activities and findings here for transparency.

#### 2.1.1 Personnel Verification

In 2020, our Financial and Physical Monitoring staff conducted in-person visits in Kabul and 15 provinces to confirm the existence of 4,128 staff from 20 government entities. At the beginning of 2021, we set a goal to expand the verifications to more government entities and a sample of 11,800 employees. By mid-August, we had verified 68% of the sample – 8,086 employees from nine ministries and 19 provinces – and were on track to complete verification of the entire sample from 34 provinces by the end of the year. This work was suspended after the Taliban takeover.

#### 2.1.2 Civil Servants Hiring Process Review

The review aimed to verify whether hiring processes have followed applicable government laws and regulations and have been properly authorized and documented. This involved in-depth reviews of recruitment documents for a selected number of employees deemed critical from the risk perspective. We selected 222 civil servants hired over a one-year period using lists obtained from the Independent Administrative Reform and Civil Service Commission (IARCSC) and sampled staff based in Kabul and the provinces, drawn from different civil service grades. Our initial results found 144 (65%) exceptions – circumstances where IARCSC practice did not adhere to required procedure associated with the hiring process. The Recurrent Cost Window (RCW) Annual Report provides more detailed information.

### 2.1.3 ARTF Operational Manual on Eligibility

Our revision of the ARTF Operational Manual on Eligibility was intended to help strengthen expenditure and reimbursement processes by identifying the principal reasons why expenditure would be considered ineligible for reimbursement. Launched in 2010, it was revised by our team in 2020. The principal changes between 2010 and 2020 were to:

- Exclude procurement issues where, by 2020, Afghan procurement legislation aligned with World Bank guidelines, and expand analysis on financial and operational risks associated with Afghan procurement legislation and regulations.
- Include references to the National Procurement Agency (NPA) established by the Afghan Government, including thresholds for procurement to be referred to the NPA.
- Include criteria required under the 2018 Incentive Program Development Policy Grant Agreement identifying ‘excluded expenditure’ for goods and services supplied under contracts which themselves were not considered eligible for financing.
- Update Fiduciary Standards agreed between the ARTF Management Committee and the Afghan Government regarding payroll and non-payroll expenditure, and cash management, including in relation to exceptions for delayed recording of expenditure and the criteria for advance payments.

Having been reviewed by the World Bank and Government partners and translated into Dari and Pashto, by August 2021, the manual awaited sign-off from the Ministry of Finance before being printed and distributed to staff. Sign-off did not occur prior to the fall of the Government and the manual remains a pending item.

## 2.2 Investment Project Monitoring: Verifying Expenditure, Implementation Progress, and Project Assets

Up to mid-August 2021, our monitoring of investment projects comprised the activities conducted in the previous year: Internal Control Assessments (ICAs), Statement of Expenditure (SoE) Reviews, and Integrated Monitoring<sup>5</sup> which synthesized reviews of project expenditure and in-person monitoring visits to assess project implementation and compliance with World Bank Environmental and Social Standards. Our monitoring highlighted examples of good practice and made recommendations to address deficiencies

After mid-August 2021, we expanded our activities and shifted focus to support World Bank teams by verifying project assets and invoices for payment in response to project suspension in advance of potential closure. Our work monitoring how much investment project money had been spent and how it had been used provided the World Bank and donors with a deeper understanding of progress made in support of Afghanistan’s development needs.

A body of work was in the planning stage by the end of 2021 but did not start until 2022. This included ICAs (see below), validation of service provider invoices for the COVID-19 Emergency Response Health Systems Preparedness Project (ERHSPP), and further work on completing SoE Cover Letters.

<sup>5</sup> Findings for the six investment projects for which we conducted both financial and physical monitoring are presented in Section 3.

Table 2: Summary of 2021 Investment Project Monitoring Activities

Project Name	Internal Control Assessment	Statement of Expenditure Review	Service Provider Invoice Validation	Integrated Monitoring <sup>6</sup>
Access to Finance (A2F)	✓	✓		
Afghanistan Gas Project (AGASP)	✓	✓		
Afghanistan Land Administration Project (ALASP)	✓	✓		
Central Asia-South Asia 1000 - Community Support Program (CASA-CSP)	✓	✓		✓
Citizens' Charter Afghanistan Project (CCAP)		✓		✓
Cities Investment Project (CIP)	✓	✓		✓
Emergency Agriculture and Food Supply (EATS) (Recruitment)	✓	✓		
Eshteghal Zaiee - Karmondena: Independent Directorate of Local Governance (EZ-Kar - IDLG)	✓	✓		
Eshteghal Zaiee - Karmondena: Kabul Municipality (EZ-Kar - KM)	✓	✓		
Education Quality Reform in Afghanistan (EQRA)		✓		✓
Irrigation Rehabilitation and Development Project (IRDP)		✓		✓
COVID-19 Response		✓		✓
Sehatmandi		✓	✓	
Tackling Afghanistan's Government HRM and Institutional Reforms (TAGHIR)	✓	✓		
Trans-Hindukush Road Connectivity Project (THRCP)		✓		✓
Women's Economic Empowerment Rural Development Project (WEE-RDP)	✓	✓		

<sup>6</sup> Section 3 presents findings from this work.

### 2.2.1 Internal Control Assessments

ICAs evaluate the adequacy and effectiveness of investment projects’ governance, risk management, and control processes intended to ensure the effective management of ARTF and IDA project funds. They include, but are not limited to, review of significant processes related to financial management, procurement, recruitment, human resource management (HRM), governance, and control environment. ICAs are used to identify gaps rather than good practice, as part of risk identification and management for government and Bank project teams and to inform key points for dialogue. Under normal operating conditions, a summary of ICA findings would be included in annual Country Portfolio Performance Review discussions. The ICAs are not a retrospective review of fiduciary concerns, but a forward-looking tool that aims to support project supervision activities to help prevent fiduciary lapses.

The Taliban takeover affected the number of ICAs that we were able to undertake in 2021. By the end of 2021, we had completed and reported on six. We had completed fieldwork for another four, for reporting in early 2022, and had insufficient information to produce a meaningful report for the one remaining ICA.

Table 3: Status of ICAs Started or Completed in 2021.

PROJECT	STATUS
Access to Finance (A2F)	Completed in Q2 2021 and shared with the World Bank and government.
Afghanistan Gas Project (AGASP)	Completed in Q1 2022 based on data gathered by mid-August 2021 and shared with the World Bank, but without any management response to findings or action plan.
Afghanistan Land Administration Project (ALASP)	Our assessment had not been completed by mid-August 2021, as there were insufficient data to be able to report on the findings. We will retain our working papers and if the situation changes we can complete the assessment.
Central Asia-South Asia 1000 Community Support Program (CASA-CSP)	Both assessments were carried out by August 2021, but reporting was delayed while working papers were recovered. Both assessments were ultimately completed in Q1 2022 and shared with the World Bank, but without any management response to findings or action plans.
Cities Investment Program (CIP)	
Emergency Agriculture and Food Supply (EATS) (Recruitment)	Completed in Q2 2021 and shared with the World Bank and government.
Eshteghal Zaiee - Karmondena: Independent Directorate of Local Governance (EZ-Kar - IDLG)	Completed in Q2 2021 and shared with the World Bank and government.
Eshteghal Zaiee - Karmondena: Kabul Municipality (EZ-Kar - KM)	Completed in Q4 2021 and shared with the World Bank.
Tackling Afghanistan’s Government HRM and Institutional Reforms (TAGHIR)	Completed in Q3 2021 and shared with the World Bank.
Women’s Economic Empowerment Rural Development Project (WEE-RDP)	Completed in Q2 2021 and shared with the World Bank.

**Our ICAs identified that the strength of financial and procurement management processes varied by project.** We found moderately effective controls over financial and procurement management, with payments generally adequately documented, properly approved, and processed in accordance with project Finance Manuals. Interim Unaudited Financial Reports were submitted on a timely basis. However, some formal financial processes were not performed regularly, such as bank reconciliations, inventory checks, and cash counts. In some cases, advances paid out were not accounted for within the three-month period required. Internal audits were also not conducted every six months. In procurement, while projects complied with key requirements in most cases, procurement panel members did not always complete Conflict of Interest declarations.

Recruitment and Human Resource Management was a common area of weakness, however. In recruitment, we found examples where unqualified candidates were appointed and qualified candidates were not shortlisted. Again, Conflict of Interest declarations were not always completed by recruitment panel members and decisions on appointments made were not signed off by all panel members.

**Our ICA work afforded opportunities to build staff capacity and embed good practice.** Until August 2021, when we reported shortcomings, we were able to work with PIU staff to agree a corrective action plan. We had 23 action plans in place as of August 2021. Because of disruptions caused by COVID-19, followed by the change in government regime, we have not been able to effectively monitor implementation since September 2020. We estimate, from experience gained during the SoE Reviews, that a significant portion of the action plans have been implemented.

### 2.2.2 Statement of Expenditure Reviews

SoE Reviews are regular reviews of project spending to identify whether expenses incurred by projects over a quarter meet the criteria for reimbursement. Before August 2021, where we identified transactions that had not been properly documented, or were otherwise ineligible, we issued Cover Letters with recommendations to adjust the amount the project received in reimbursement from the Ministry of Finance until the project provided the necessary supporting evidence. After 15 August, the Ministry of Finance no longer made payments, but since the verification of expenditure was still important for internal World Bank reporting, we continued to conduct these reviews until the end of the year for spending up to 15 August 2021.

In 2021, we issued a total of 119 Cover Letters for 35 projects and their PMUs, covering expenditure totaling approximately \$390.17 million. Our review identified errors and adjustments amounting to approximately 2.36% (\$9.21 million) of this expenditure, mostly for breaches in applicable World Bank procurement regulations (such as security-related spending) and inability to provide adequate documentation to support the expenditure. We worked closely with projects to resolve the issues, resulting in the reversal and subsequent recognition of \$2.85 million of the adjustments as expenditure. The expenditure we recommended for documentation therefore amounted to \$383.81 million after these adjustments.

### 2.2.3 Validation of Service Provider Invoices

In the last quarter of 2021, we reviewed and validated invoices from Service Providers of the Sehatmandi project, for the provision of Basic Packages of Health Services and Essential Packages of Hospital Services in the 34 provinces. Our objective was to check whether the amounts invoiced by the Service Providers were in accordance with contractual terms and conditions.

The review primarily involved checking that the Service Providers had invoiced for the correct unit prices and verified number of cases/indicators under the Payment for Performance (P4P) component, and that contractual deliverables had been submitted. The Service Providers invoiced approximately AFN 2 billion (\$23.21 million) for the 34 provinces, and we recommended approximately 67% (\$15.6 million) of the invoiced amount for payment. The Service Providers had therefore over-invoiced by approximately \$7.67 million, which demonstrated the value of TPMA services.



# 3. INTEGRATED MONITORING

Our standard monitoring for investment projects combines financial and physical monitoring activities to provide the World Bank and other stakeholders with an understanding of overall investment project performance. Our accountants reviewed project financial documentation to calculate financial progress, while our engineers conducted engineering assessments to determine physical progress of implementation. The engineers also rated elements of construction at each site, identifying instances of Good Practice, Extra Work carried out, and deviations in the form of unauthorized changes from the design or technical specifications, low-quality materials used, or poor workmanship. Follow-up visits identified whether deviations had been rectified. Additionally, our staff assessed compliance with World Bank Environmental and Social Standards. This work was supplemented by in-person and remote interviews with project staff and community members, used to help identify sub-projects that were working well or where additional oversight was needed.

Although the six projects monitored in 2021 were in different sectors, all involved infrastructure assessments undertaken by engineers and comparisons of their estimates of on-site physical progress with project expenditure. In all, our teams visited 2,747 locations in 211 districts covering all 34 provinces. Although this varied by project, government staff or project team members accompanied our teams on most of our site visits before 15 August.

**Figure 4: Investment Projects with TPMA Integrated Monitoring in 2021**

Our standard project monitoring consists of three main components:

1. Our accountants undertake financial reviews of sub-project expenditure.
2. Engineers assess infrastructure projects to determine physical progress, compliance with design, engineering best practice, project management, and Environmental and Social Standards.
3. Social researchers and call centre agents conduct in-person and telephone interviews to better understand project implementation, particularly Environmental and Social Standards.

We also collect monitoring data on additional project elements, depending on World Bank requirements. Supplementary monitoring topics are detailed in the project information boxes, as relevant.

### Central Asia-South Asia - Community Support Program (CASA-CSP)

<b>Project Summary</b>	Assisted communities within a 4 km corridor along the transmission line being constructed as part of the Central Asia-South Asia Electricity Transmission and Trade Project (CASA-1000) in alignment with the Citizens' Charter Afghanistan Project (CCAP).		
<b>Monitoring Activities</b>	Standard project monitoring. Environmental and Social Standard monitoring included workers' safety, grievances, and women's inclusion, in addition to the level of community engagement.		
<b>Implementer</b>	MRRD	<b>Status</b>	Active on 15 August 2021
<b>CDCs Visited</b>	<b>Sub-Projects Visited</b>	<b>CDCs Monitored by FMT</b>	<b>Sub-Projects Monitored by FMT</b>
67	67	67	67

### Citizens' Charter Afghanistan Project (CCAP)

<b>Project Summary</b>	A community-led development project that mobilized communities around Afghanistan to identify development priorities in their communities and implement them through small grants.		
<b>Monitoring Activities</b>	Standard project monitoring. Environmental and Social Standard monitoring included workers' safety, grievances, and women's inclusion, in addition to the level of community engagement.		
<b>Implementer</b>	MRRD IDLG	<b>Status</b>	Active on 15 August 2021
<b>CDCs Visited</b>	<b>Sub-Projects Visited</b>	<b>CDCs Monitored by FMT</b>	<b>Sub-Projects Monitored by FMT</b>
1,702	1,929	1,701	1,929

Figure 4: Investment Projects with TPMA Integrated Monitoring in 2021 (continued)

Cities Investment Project (CIP)				Education Quality and Reform Afghanistan (EQRA)			
Project Summary	Invested in development and livelihoods in the cities of Herat, Jalalabad, Kandahar, Khost, and Mazar-i-Sharif.			Project Summary	Built and rehabilitated primary and secondary schools, primarily in rural communities.		
Monitoring Activities	Standard project monitoring. Environmental and Social Standard monitoring included workers' safety, grievances, and women's inclusion, in addition to the level of community engagement.			Monitoring Activities	Standard project monitoring. Our engineers also assessed other factors such as boundary walls, separate latrines for girls, and community inclusion in the sub-project planning and implementation stages.		
Implementer	IDLG	Status	Active on 15 August 2021	Implementer	MRRD MoE	Status	Active on 15 August 2021
Sub-Projects Visited	21	Sub-Projects Monitored by FMT	21	CDCs Visited	Sub-Projects Visited	CDCs Monitored by FMT	Sub-Projects Monitored by FMT
				593	600	593	600
Irrigation Rehabilitation and Development Project (IRDP)				Trans-Hindukush Road Connectivity Project (THRCP)			
Project Summary	Built and rehabilitated irrigation canals throughout the country.			Project Summary	Funded upgrades and improvements to the Bamyan to Baghlan Road (B2B), as well as rehabilitation and maintenance for the Salang Highway.		
Monitoring Activities	Standard project monitoring. Our engineers assessed sub-projects in relation to riverbank protection schemes, irrigation rehabilitation schemes, and supply/installation equipment.			Monitoring Activities	Standard project monitoring. Our engineers monitored construction progress at three segments of the Baghlan-Bamyan highway through repeated site visits.		
Implementer	NWARA	Status	Closed in 2020	Implementer	MoPW	Status	Active on 15 August 2021
Sub-Projects Visited	8	Sub-Projects Monitored by FMT	8	Road Segments Visited	3	Road Segments Monitored by FMT	3

This year we also monitored the \$224 million COVID-19 Response program being implemented by the Ministry for Rural Rehabilitation and Development (MRRD), the Independent Directorate for Local Governance (IDLG), and Kabul Municipality. Here, our monitoring activities focused on providing assurance regarding the recipient selection process and verification of aid delivery. See Annex 11 for findings from this program.

As fighting between government forces and the Taliban intensified over the course of the summer, the World Bank asked us to identify site visits to districts under government or Taliban control, as well as those that remained contested. Overall, our engineers were unable to conduct planned monitoring visits to 437 sites due to insecurity risks or threats from the Taliban but were able to visit 74 of these (17%) at a second attempt. EQRA had a slightly higher proportion of sub-projects inaccessible due to insecurity (19%) compared to CCAP (16%). Throughout 2021, there were 52 instances when the Taliban attempted to halt elements of our site visits such as taking photographs and/or recording GPS coordinates for construction sites, including two instances as late as November 2021.

Of the site visits made between April and August 2021, during which we tracked district-level control, 73% were to sites located in either Taliban-controlled or contested districts. Even while intense fighting continued between the Taliban and Afghan government security forces during August 2021, we successfully conducted 148 visits in Taliban-controlled or actively contested areas.

### 3.1 Comparison of Project Expenditure and Project Progress



In 2020, we introduced a comparison between the percentage of the total budget that a project had recorded as spent and a project’s assessed physical progress. Our accountants assessed individual sub-project expenditure to coincide with the engineers’ site visits. They calculated a financial progress percentage based on how much of an individual contract’s value the project had paid, which was compared with our engineers’ estimates of physical progress, allowing us to identify sub-projects that might have received funds but were lagging in implementation. Ideally, these two figures would be within a close range.

In 2020, we used 15% as a standard benchmark of alignment between financial and physical progress. During the year, feedback from the World Bank and PIUs indicated that this figure did not necessarily reflect the payment structure for different projects. After discussion with project teams, we set aside this approach for THRCP (for which the contract required significant advance funds to be paid to contractors) and adjusted the percentage figure to 35% for other projects while retaining 15% for EQRA, to reflect the use of tranche payment or purchases of materials not yet used for construction.

Overall, project expenditure broadly aligned with project implementation. Only two of the six projects monitored in 2021 had instances where financial progress exceeded physical progress by more than the margin agreed with project teams (see Table 3). In both cases, this represented less than 0.5% of the total contract value monitored, indicating that overall project expenditure broadly aligned with the rate of implementation.

Table 4: Instances of Misalignment between Financial and Physical Progress

Project	Total Contract Value Monitored	Instances of Progress Misalignment	Total Amount of Misalignment	% of Total Contract Value Monitored
CASA-CSP	\$2,351,073	0	-	-
CCAP	\$46,175,045	7	\$17,897	0.04%
CIP	\$4,395,466	0	-	-
EQRA	\$34,906,153	11	\$78,096	0.22%
IRDP	\$3,315,122	0	-	-
THRCP	\$70,158,098	0	-	-

<sup>7</sup>We only began tracking district level controls from April 2021 onwards, which is why we have this information available for only 3,001 site visits. Although we did more than 3,001 site visits. In addition, out of the 1,249 site visits in contested or Taliban-Controlled districts, information about whether government personnel had accompanied our engineers and/or social researchers was only available for 813 site visits.

by the previous Supervisory Agent before 2020. We subsequently expanded it to account for the number and range of deviations identified at each sub-project, and applied scores for different elements of infrastructure, such as design, materials used, workmanship, and Operations and Maintenance (O&M). We then aggregated the ratings for individual sub-projects that we visited to produce a rating for the project.

Based on feedback received in 2020 from the World Bank and government teams, we adjusted our approach to calculating scores and overall project ratings in 2021, using a 70% benchmark as the baseline for a rating of ‘Good’ (against 80% previously) and adding references to examples of Good Practice and Extra Work. These aspects were then reflected in sub-project scoring. The effect of this was to improve the final score and rating for several individual sub-projects, contributing to an overall improvement in the project rating. Annex 1 details our scoring methodology and provides descriptions of deviation classifications.

**In 2021, five out of six projects achieved a ‘Good’ score.** We rated the performance of the six projects’ infrastructure components, weighting the total average score with the number and type of deviations recorded, and scoring all but one of the projects as ‘Good’. We rated THRCP as ‘Average’.

Table 5: TPMA 2021 Project Infrastructure Ratings

PROJECT	RATING
CASA-CSP	Good
CCAP	Good
CIP	Good
EQRA	Good
IRDP	Good
THRCP	Average

### 3.2.1 Good Practice and Extra Work

During each site visit, our engineers identified instances where the implementer had exceeded contract specifications, resulting in improved standards and functionality without additional time or budget requirements. We initially classified these cases as ‘Good Practice’, but following feedback from World Bank project teams, we amended our approach in Q3 2021 to differentiate between ‘Good Practice’, where elements of planned work were done to a very high standard, and ‘Extra Work’, where communities had supported additional features, such as the use of solar panels. This reflected the fact that some communities were able to mobilize resources for work beyond the original scope of the contract or design. Both Good Practice and Extra Work were scored as part of the overall scoring and rating process.

**We identified instances of Good Practice and Extra Work in half of the projects we monitored.**

Compared with findings from 2020, engineers identified more examples in CCAP and IRDP, but fewer in EQRA and THRCP. Two projects, CASA-CSP and CIP, involved only one round of site visits at a small number of locations, therefore comparison with projects with larger volumes of data is not a useful indicator of overall project performance and 2021.

Table 6: Summary of Instances of Good Practice and Extra Work Identified in 2021

PROJECT	INSTANCES OF GOOD PRACTICE	INSTANCES OF EXTRA WORK	TOTAL (2021)	TOTAL (2020)	DETAILS
CASA-CSP	0	0	0	N/A	We identified no instances of either Good Practice or Extra Work in 2021.
CCAP	94	18	112	89	In most cases, these examples involved adding value by including safety features or using higher-quality materials than those specified. Almost all examples of Good Practice were found in MRRD-managed sub-projects, with most (72%) found in Daykundi, Bamiyan and Khost.  18 MRRD-managed sub-projects built larger water reservoirs or longer canals than planned. Most of these examples were identified in Bamiyan, Kabul and Khost.
CIP	0	0	0	0	We identified no instances of either Good Practice or Extra Work in 2021, as with our findings in 2020.
EQRA	33	27	60	164	Most examples of Good Practice and Extra Work were recorded in sub-projects where Community Development Councils (CDCs) implemented construction. Some notable examples included extending water facilities and electrical systems and upgrading local toilets to flush toilets for the latrine block. Other examples included tiling on stairs, mosaic flooring instead of plain cement concrete, LED lights, planting of trees and flowers, and increasing the depth of water wells or the height of boundary walls.
IRD P	5	0	5	1	Our engineers identified five examples of Good Practice, all in the same sub-project in Parwan province. Each involved the contractor exceeding the design specifications. The contractor installed two basins, one for handwashing and one for washing dishes. They also constructed a sidewalk, planted 12 trees, and constructed a guardrail for the stairs, none of which were in the sub-project contract.
THRCP	0	0	0	5	We identified no instances of either Good Practice or Extra Work in 2021.
<b>Total</b>	<b>132</b>	<b>45</b>	<b>177</b>	<b>259</b>	

### 3.2.2 Deviations

Deviations from technical specifications comprised 3.48% of all observations made by our engineers. At each construction site they visited, our engineers assessed infrastructure progress and quality of work, making nearly 70,000 observations from a checklist typically (as with EQRA) extending to some 250 infrastructure questions for each site, backed up by photographic evidence of site conditions, works undertaken and documentation. From these observations, they identified 2,433 deviations, usually in the form of unauthorized changes from the design or technical specifications, the use of low-quality materials, or poor workmanship. We classified these deviations by the level of severity and impact (see Text Box 1) and categorized them in terms of Design, Materials, and Workmanship. For completed projects, we also included observations relating to the quality or application of any O&M Plan.

#### Text Box 1: How we classify deviations

**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 affects the structural integrity or overall sustainability of the sub-project.

**MINOR:** Often cosmetic, this type of deviation does not affect a sub-project’s structural integrity, usability, or sustainability. Minor deviations can often be corrected with little effort and at limited cost.

**NOTIFICATION:** A new category introduced in late 2020 to help PIUs prioritize resources towards rectifying the most serious deviations. These are Minor deviations that cost \$50 or less to rectify.

Annex 1 provides further information about how we classify deviations in relation to infrastructure and compliance issues.

Table 7: Deviations Identified in 2021

PROJECT	NUMBER OF SITE VISITS	OBSERVATIONS	CRITICAL	MAJOR	MINOR	TOTAL DEVIATIONS	DEVIATIONS AS % OF TOTAL OBSERVATIONS
CASA-CSP	67	959	1	6	1	8	0.83%
CCAP	1,929	48,464	35	779	552	1,366	2.82%
CIP	21	663	1	2	6	9	1.36%
EQRA	691	17,449	30	291	569	890	5.10%
IRDP	18	538	0	10	5	15	2.79%
THRCP	112	1,786	3	91	51	145	8.12%
Total	2,838	69,859	70	1,179	1,184	2,433	3.48%

### 3.2.3 Rectifying Deviations

As in 2020, the total estimated cost of rectifying deviations in 2021 comprised less than 1% of the total budget for the sub-projects visited by our engineers. As part of the site visit process, engineers made on-site estimates of the cost of rectifying each deviation. These estimates were not market surveys of labor and materials but were based on the engineers’ professional expertise and knowledge of the Afghan market.

#### Text Box 2: The rectification process

Before the Taliban took control, we worked closely with PIUs at various ministries to rectify deviations identified during site visits. We uploaded deviations identified by our engineers to a Digital Platform and conducted quality assurance checks. We then assigned each deviation to nominated Points of Contact from engineering teams at the respective PIUs.

These Points of Contact reviewed each deviation and assigned them to district engineers, who reviewed them and worked to rectify the deviation at the sub-project site.

Each step was reflected in status changes on the Digital Platform so both Points of Contact and our own staff could track progress and verify rectifications made.

We suspended the rectification process in September 2021, although the deviation and rectification data remain available on the Digital Platform and the process can be resumed as and when needed.

Table 8: Estimated Costs of Rectification of Deviations Identified in 2021

PROJECT	TOTAL CONTRACT VALUE MONITORED (USD)	TOTAL AMOUNT OF ESTIMATED COSTS OF RECTIFICATION (USD)	% OF TOTAL CONTRACT VALUE MONITORED
CASA-CSP	\$2,351,073	\$1,982	0.08%
CCAP	\$46,175,045	\$398,190	0.86%
CIP	\$4,395,466	\$2,246	0.05%
EQRA	\$34,906,153	\$344,535	0.99%
IRDP	\$3,315,122	\$30,378	0.92%
THRCP	\$70,158,098	\$62,675	0.09%
Total	\$161,303,293	\$840,006	0.52%

**Slightly under half of all active deviations had been rectified by September 2021.** From the start of 2020, we introduced a rectification reporting process. This was operating effectively and speedily throughout 2021, with government engineers having rectified 2,305 of the deviations (41% of open deviations) our engineers had identified by the time the process was suspended in September 2021. At that point, the different government entities were on track to rectify around 3,450 deviations, including deviations from the previous Supervisory Agent, as well as deviations we identified in 2020 (in all, slightly more than the 3,211 rectified in 2020).

Table 9: Deviations Rectified in 2021

PROJECT	CRITICAL	MAJOR	MINOR	TOTAL
CASA-CSP	0	0	0	0
CCAP	14	415	680	1,109
CIP	0	5	9	14
EQRA	23	284	816	1,123
IRDP	0	16	7	23
THRCP	0	18	18	36
<b>Total</b>	<b>37</b>	<b>738</b>	<b>1,530</b>	<b>2,305</b>

We estimate that the rectifications made in 2021 saved the Afghan government nearly \$548,000, of which just over \$32,000 related to deviations that were or could become life-threatening. For those projects where the government worked with contractors responsible for bearing the cost of rectification, this represents real cost savings. Where direct government implementation was involved, the benefit of rectification came in the form of improved functionality and development impact for communities.

In 2021, we classified 330 deviations as ‘non-rectifiable’ because the project had already been closed and/or there were no funds available to pay for the rectifications.

Table 10: Deviations Identified as ‘Non-Rectifiable’ in 2021

PROJECT	CRITICAL	MAJOR	MINOR	TOTAL
CASA-CSP	0	0	0	0
CCAP	0	56	63	119
CIP	0	2	2	4
EQRA	11	106	59	176
IRDP	0	18	9	27
THRCP	0	2	2	4
<b>Total</b>	<b>11</b>	<b>184</b>	<b>135</b>	<b>330</b>

By the time we closed the rectification process in September 2021, 3,265 open deviations were at various stages of rectification. These included deviations from the previous Supervisory Agent and deviations our engineers identified in 2020 and 2021.



Table 11: Open Deviations by End of 2021

PROJECT	CRITICAL	MAJOR	MINOR	TOTAL	% OF ALL OPEN DEVIATIONS
CASA-CSP	1	6	1	8	0%
CCAP	38	1,090	917	2,045	63%
CIP	1	0	1	2	0%
EQRA	48	275	487	810	25%
IRDP	0	14	2	16	0%
THRCP	8	228	148	384	12%
Total	96	1,613	1,556	3,265	

### 3.3 Compliance with Environmental and Social Standards

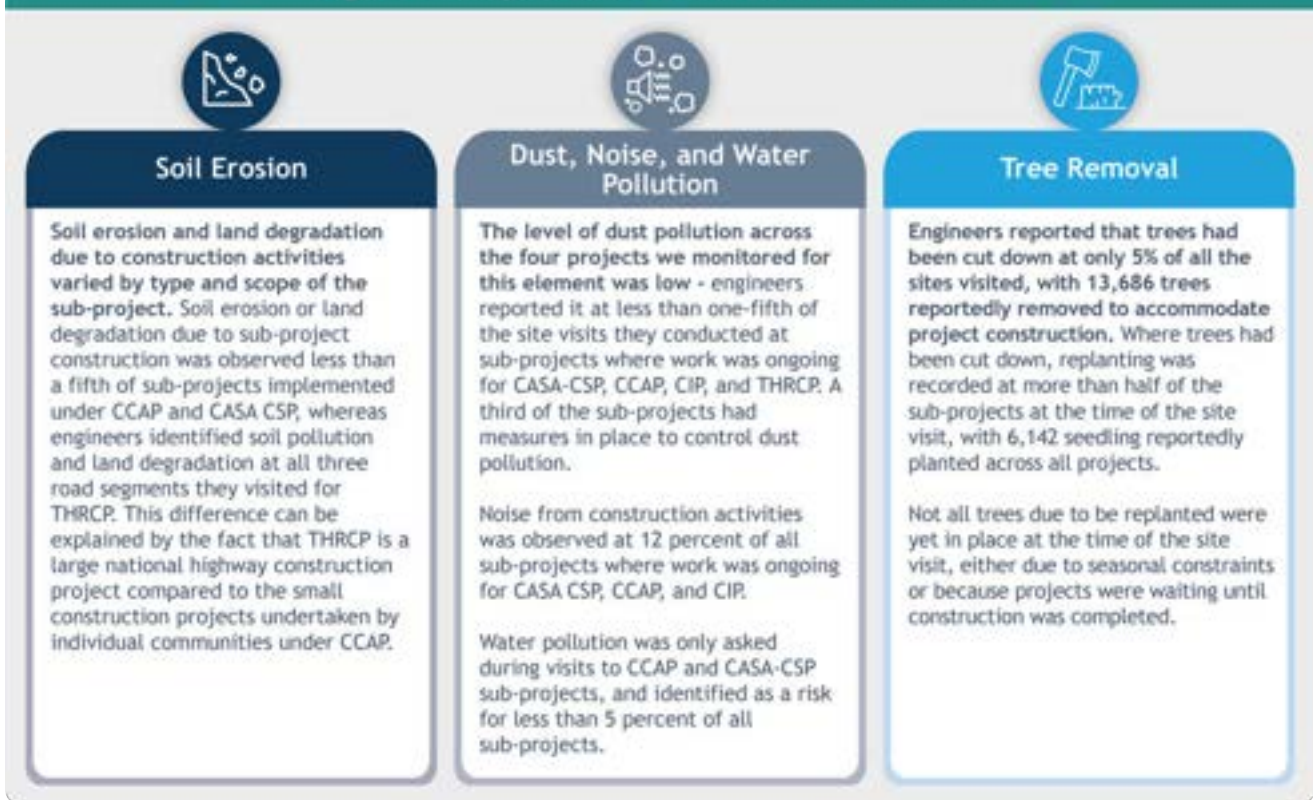
Our engineers monitored compliance with the World Bank’s Environmental and Social Standards, which aims to reduce project risks and strengthen development outcomes. Our assessments involved observation and verification of required documentation in a range of categories, including, but not limited to, land acquisition, Resettlement Action Plans, and Environmental and Social Impact Assessments. Since the projects we monitored in 2021 involved different requirements, as well as varying by sector, size, activities, and phase of implementation, we developed project-specific data collection tools in coordination with World Bank project teams. Our findings on environmental and social compliance are therefore reflective of each project, rather than the ARTF portfolio. In this section we present a few trends that were common across similar projects. Additional findings by project can be found in the project annexes (Annexes 5-10).

#### 3.3.1 Environmental Standards

Our engineers looked for evidence that projects had taken steps to identify and manage environmental risks associated with project-related activities with potential short- or long-term negative impact on communities. Areas monitored across most projects included soil erosion, dust and noise pollution, and tree removal. As in 2020, we did not find wide-spread or large-scale negative environmental impact from project construction activities.

In addition to environmental risks, we also monitored for safe labor practices, which included whether workers had received appropriate health and safety training, had been provided with the required personal protective equipment (PPE) and were using it while working, and whether reporting mechanisms for security or health and safety incidents were in place. In some cases, while reporting the limited use of PPE, we included in our reporting feedback from government ministries which indicated that the Taliban were using workers’ PPE as a way of identifying and targeting them. Overall, we found limited compliance with workplace safety measures at all six of the projects we monitored in 2021.

Figure 6: Compliance with Environmental Standards



### 3.3.2 Social Standards

The Environmental and Social Framework (ESF) requires elements of social protection and engagement with communities where projects are active, such as community consultations during the design phase, and the establishment of a mechanism to manage and resolve community grievances related to the project. Some projects, like CASA-CSP, CCAP, and EQRA, were community-focused by design and involved the creation of councils and shuras to support project implementation. Our engineers helped verify documentation relating to these aspects of implementation, but most of the findings relating to compliance with social protection standards came from interviews with community members.

Figure 7: Compliance with Workers' Safety Requirements



Figure 8: Compliance with Social Standards

### Community Engagement in Sub-Project Design



Although community engagement activities can vary by project, we found that communities were involved at the sub-project planning stage for the three projects where we monitored this aspect. At 86% of EQRA sub-projects, all types of respondents reported that they were consulted. At 77% of CCAP and CASA-CSP sub-projects, CDC and Sub-Committee members all agreed that they were consulted on the Community Development Plans (CDPs).

### Community Concerns While Sub-Projects' Planning



Community members were invested in successful completion of EQRA's school construction and rehabilitation work and raised their concerns in consultation sessions. Their major concern related to construction delays because of poor quality construction materials (42%). Other concerns related to land acquisition and school location (22%), as well as threats from the Taliban or general insecurity (15%). Fear of corruption, poor performance by the CDC, and lack of necessary facilities at schools were raised less frequently.

### School Management Shuras



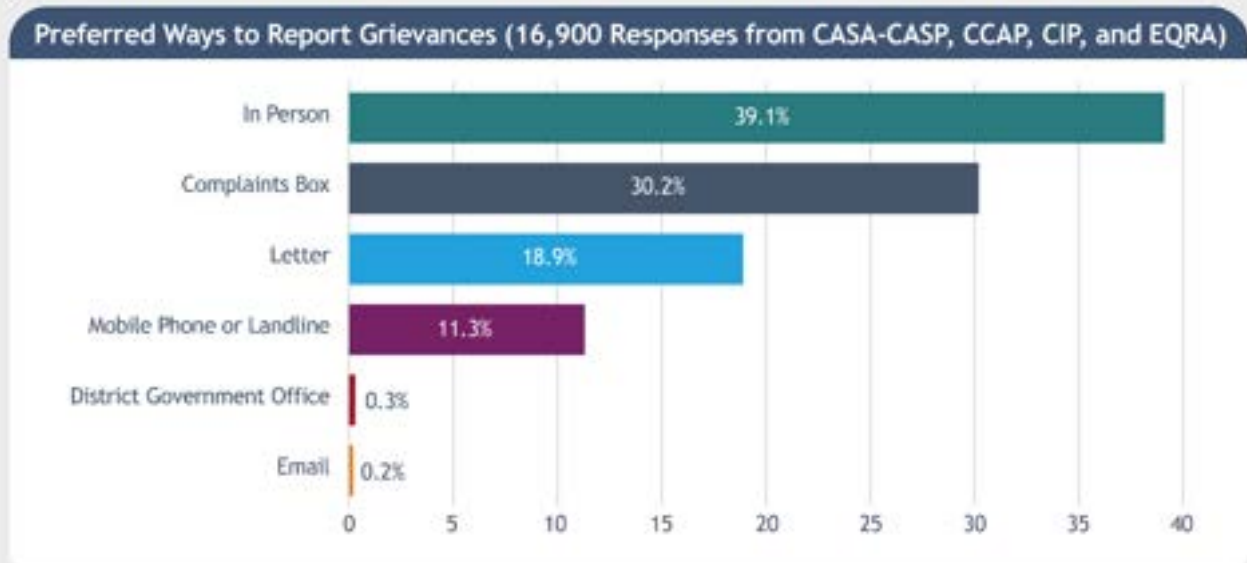
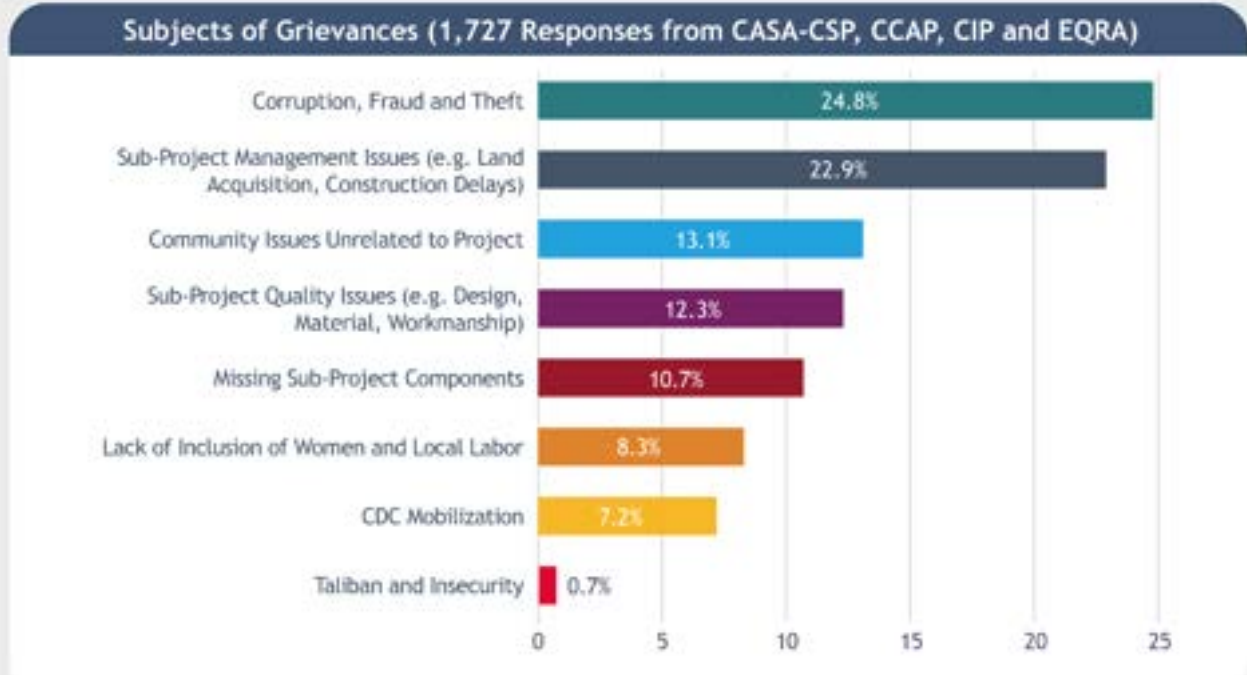
The percentage of schools with established School Management Shuras (SMS) increased slightly from 70% to 77% since 2020.

### Community Concerns While Sub-Projects' Planning



Grievance mechanisms were in place at 79% of communities we visited for CASA-CSP, CCAP, CIP, and EQRA. Documents providing information about the members of the Grievance Redress Committee/Mechanism (GRC/GRM) were available at nearly two-thirds (61%) of the communities with established GRC/GRMs.

Figure 8: Compliance with Social Standards (continued)



## Gender Inclusion

Gender inclusion is an integral element of the Environmental and Social Framework. In the late 1990s, the Taliban instituted policies that prevented girls from attending school and women from leaving their homes without a *mahram* (a male relative), and women were prevented from working or playing a role in public life. The past 20 years brought dramatic changes for Afghan women and girls, including representation in both houses of the National Assembly, at ministerial, deputy ministerial and director level in government, and in the media. Girls’ school enrollment improved gradually, although disparities remained. As of 2020, girls comprised 36-40% of students in primary and secondary education and 28% of students in higher education but made up only 14% of teaching staff in higher education institutions.<sup>8</sup>

<sup>8</sup> Afghanistan National Statistic and Information Authority (NSIA), 2020 Afghanistan Statistical Yearbook.

ARTF projects played a role in supporting these changes. Education projects over the past 20 years supported access to education for girls and young women across the country at primary, secondary, and tertiary levels. Health facilities in rural areas made healthcare more accessible for women and girls in rural communities. Projects focusing on women's economic empowerment enabled women to gain skills to help support their families financially.

All investment projects were required to address gender in their design and implementation. Five of the six projects we monitored in 2021 were also monitored in 2020<sup>9</sup> and we found that many of our gender inclusion findings this year echoed those from 2020. Since each project used specific approaches to engage women and the level of engagement varied through the project cycle, comparison between projects is difficult. In both 2020 and 2021 our findings about gender inclusion were constrained by the relatively low proportion of women respondents, arising from our necessary reliance on telephone interviews due to the COVID-19 pandemic.

There were no common trends in women's representation on community consultative bodies and their participation in project activities across CCAP and EQRA, the two projects where we monitored these social inclusion elements. EQRA respondents in 2021 reported slightly lower levels in women's participation in sub-project activities compared to 2020 and attributed the decline to COVID-19 and the deteriorating security situation. For example, 67% of all respondents confirmed that women were consulted in the planning and implementation of EQRA sub-projects in 2021, a drop from approximately 75% in 2020. However, the proportion of female respondents reporting that women were consulted stayed roughly consistent over the past two years (76% in 2020 and 75% in 2021), although the proportion of male respondents reporting this fell from 73% to 66% in the same period. When we measured the consensus of EQRA respondents at individual sub-projects, all respondents at approximately a quarter of locations stated that their School Management Shura (SMS) had no female members in 2020. This figure rose slightly in 2021 to 29%.

In contrast, in CCAP, reports of women's participation in CDP design increased in 2021, with 91% of all CCAP respondents in 2021 reporting that women were consulted, compared with 82% in 2020. Although 69% of all CCAP respondents reported that priorities identified by women had been included in the CDP, when looking at respondent consensus at individual sub-projects, at only 43% of all CCAP sub-projects did all respondents agree that projects identified by women were included in the CDP. This still represents an increase compared to 2020 when this was 32% of all communities. Similarly, for only 48% of all CCAP communities did all respondents agree that the CDC had female members, an increase from 36% in 2020.

Schools were largely accessible to girls before August 2021, but co-education remained a key concern. Nearly all EQRA respondents (92%) agreed that their school was suitable for girls to attend. Of those who did not agree, most expressed concerns about co-education at the schools or were not in favor of girls' education at all. Others were worried about girls travelling long distances to school, and mentioned fear of the Taliban and general insecurity, especially after April 2021 as Taliban control expanded.

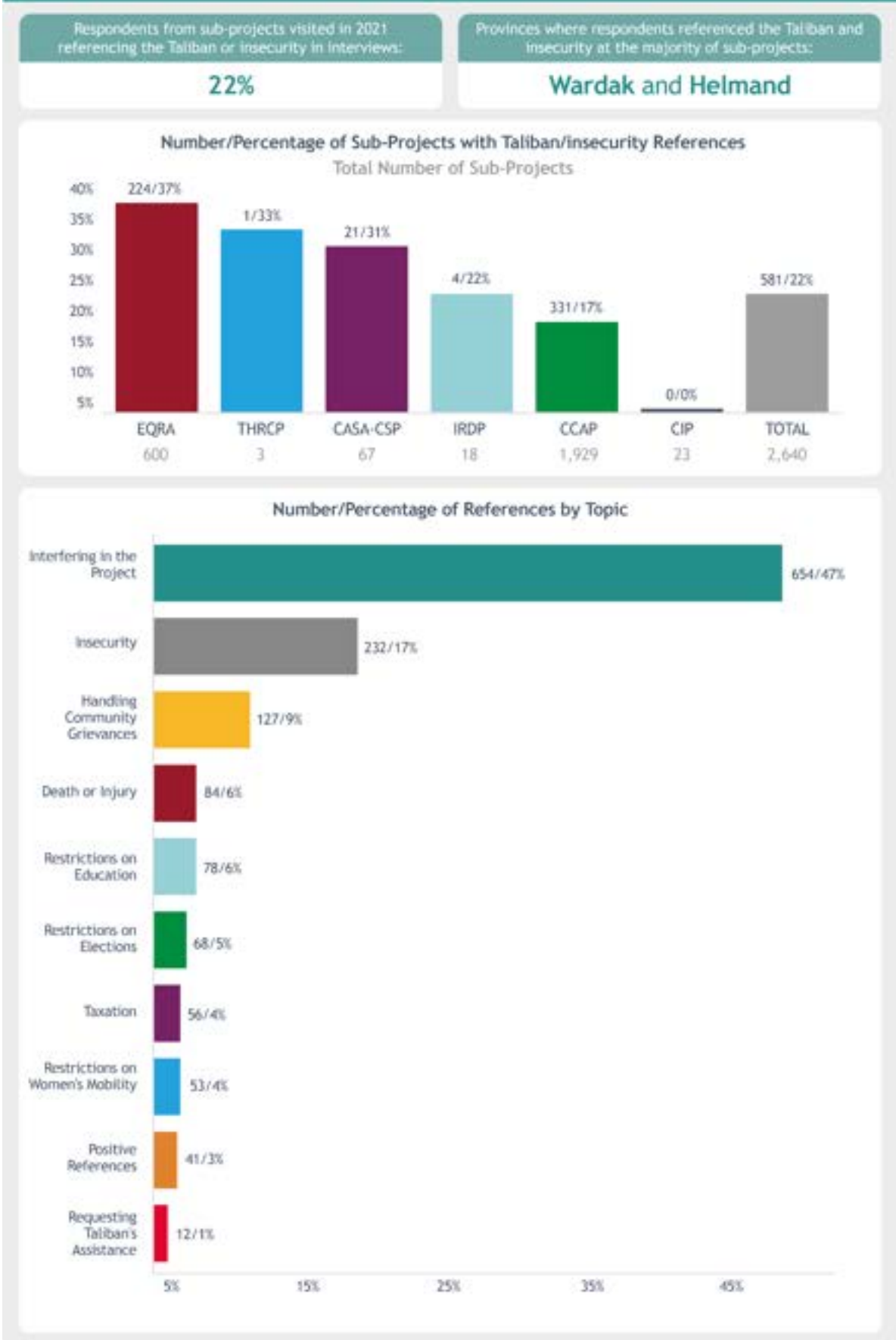
### 3.4 Impact of Insecurity

Insecurity impacted Afghans' participation in ARTF projects. Both our engineers and respondents often referenced the Taliban and insecurity as the reason why an activity remained incomplete, or required processes were not followed. During 2021, respondents in 558 communities in 31 provinces made 1,405 references to the Taliban and insecurity.

Respondents reported Taliban interference in sub-projects before August 2021. Respondents from some EQRA and CCAP sub-projects reported that works financed by the project had been damaged or destroyed as the result of the conflict. Respondents from CCAP and CASA-CSP sub-projects reported that the Taliban had interfered in CDC elections, including preventing women from participating. However, given the types of responses, it is clear that some respondents confused the CDC and national elections, which makes it challenging to distinguish between them.

<sup>9</sup> CASA-CSP was the only new project monitored in 2021.

Figure 9: References to Taliban and Insecurity



Respondents in 46 communities, mainly in Herat, also reported concerns about Taliban restrictions on women's mobility. In 44 communities, respondents reported Taliban restrictions on education, and respondents in 38 of these communities specifically referenced the Taliban preventing girls from attending school, particularly in Helmand province. The highest number of reports of these restrictions from Helmand came in July 2021. An earlier spike in reports of interference came in May, the month following the announcement of the US withdrawal.

By November 2021, nearly three months after the interim Taliban administration came to power, we visited 99 communities that we had been unable to access earlier in the year to verify the status of schools completed under EQRA. In nearly half of these communities, respondents reported that they were now consulting the Taliban about their grievances.

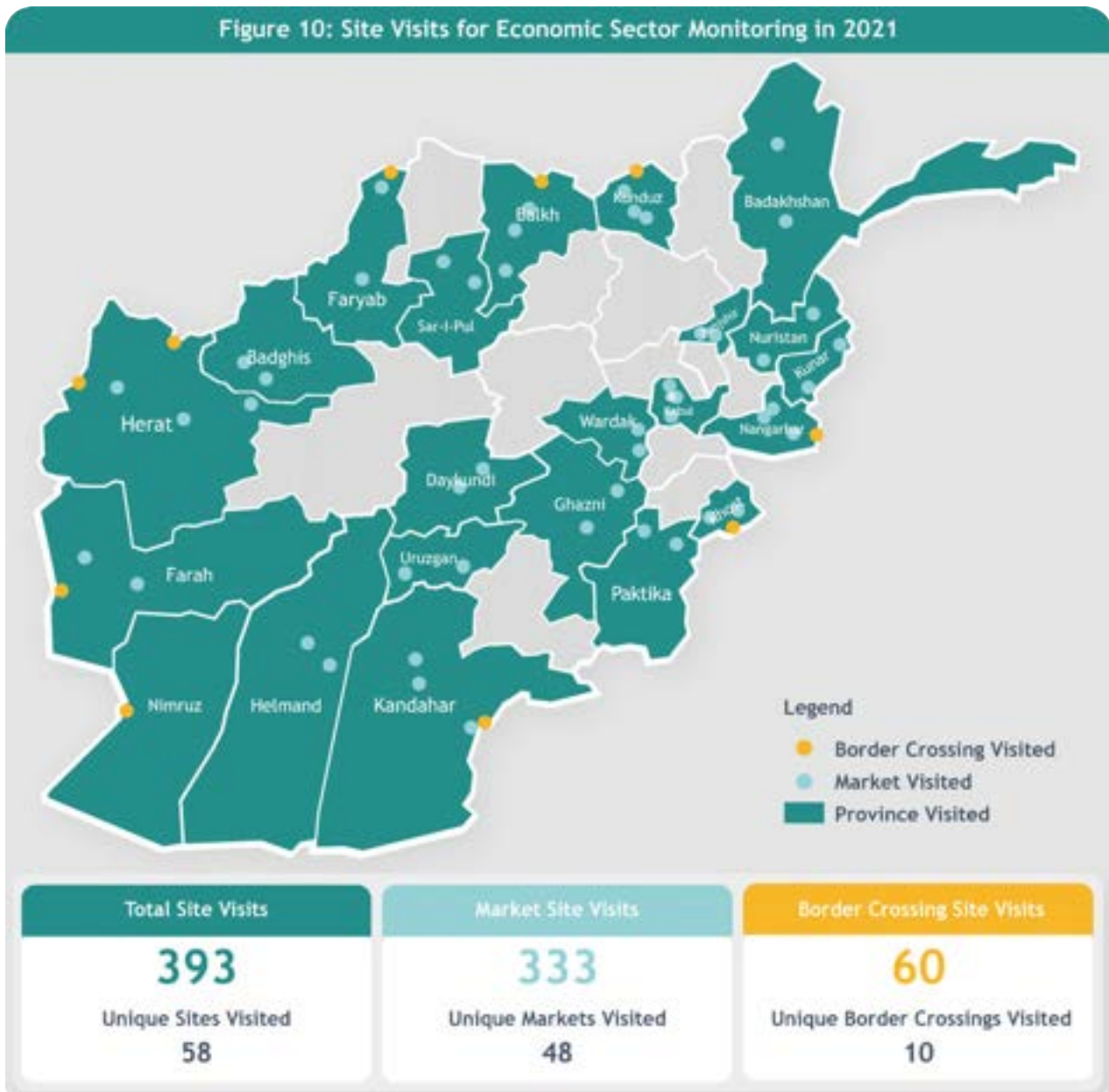
Insecurity caused injuries at sub-project sites. Respondents at 25 communities reported that conflict between government forces and the Taliban had caused injuries to workers and community members at sub-project sites. However, most of these injuries were classed as minor and the injured people had recovered. As late as November 2021, respondents at six of the seven communities we visited in Nangarhar reported injuries due to conflict, although it was not clear when these injuries occurred.

# 4. ECONOMIC SECTOR MONITORING

After August 2021, we were tasked by the World Bank to monitor economic indicators in the following key areas:

- Prices and availability of food and non-food items combined in a Consumer Price Index (CPI) basket defined by the World Bank, and the extent to which shopkeepers selling these items pay taxes and rely on cashless transactions.
- Banking sector activities, including both formal banking activities and activities of informal currency exchange traders and *hawala* operators.
- Transport flows at major border crossings.
- Labor market activities, including nominal wages and available work for casual workers.

Figure 10: Site Visits for Economic Sector Monitoring in 2021





We collected this information by conducting short surveys at markets and banks with shopkeepers, bank branch managers, bank clients, skilled and unskilled daily workers, and *hawala* operators. Physical data collection also took place at border crossings through observations and interviews with truck drivers, and we conducted phone interviews with telecom operators and civil servants.

Figure 11: Economic Sector Monitoring Interviews in 2021

Survey Type	Respondent Type	Male	Female	Gender Not Clear	Total Interviews per Respondent Type	Total Interviews per Survey Type
Bank	Bank Branch Manager	265	-	-	265	1,465
	Bank Customer	940	37	223	1,200	
Food	General/Grocery Store	970	-	-	970	5,348
	Shop/Cart/Stall with Vegetables	960	-	-	960	
	Shop/Cart/Stall with Fruits	943	1	-	944	
	Bakery	891	-	-	891	
	Butcher (Shop with Meat)	915	1	-	916	
	Dairy Shop	664	3	-	667	
Informal Currency Exchange	Informal Currency Exchangers and/or Hawala Operators	786	-	-	786	786
Market Service	Shared Taxi/Van/Rickshaw Driver	872	-	-	872	5,152
	Barber	885	-	-	885	
	Private Health Facility Staff	908	2	-	910	
	Real Estate Agent	543	-	-	543	
	Tailors for Men and Boys	939	3	-	942	
	Tailors for Women and Girls	610	69	-	679	
	Day Laborers	-	-	321	321	
Non-Food Item Vendors	Firewood Seller (Commonly Used)	531	-	-	531	3,649
	Petrol Pump/Gas Station Staff/Shopkeeper	624	-	-	624	
	Shopkeepers (Fabric) for Women and Girls	633	1	-	634	
	Shopkeepers (Fabric) for Men and Boys	623	1	-	624	
	Shopkeeper (Stationery)	599	-	-	599	
	Shopkeeper (Shoes)	637	-	-	637	
BTDS	Truck Drivers	850	-	-	850	850
MMD	MMD Operators	3	1	-	4	4
Telecom	Telecom Operator	95	18	-	113	113
Total Interviews Conducted		16,686	137	544	17,367	17,367

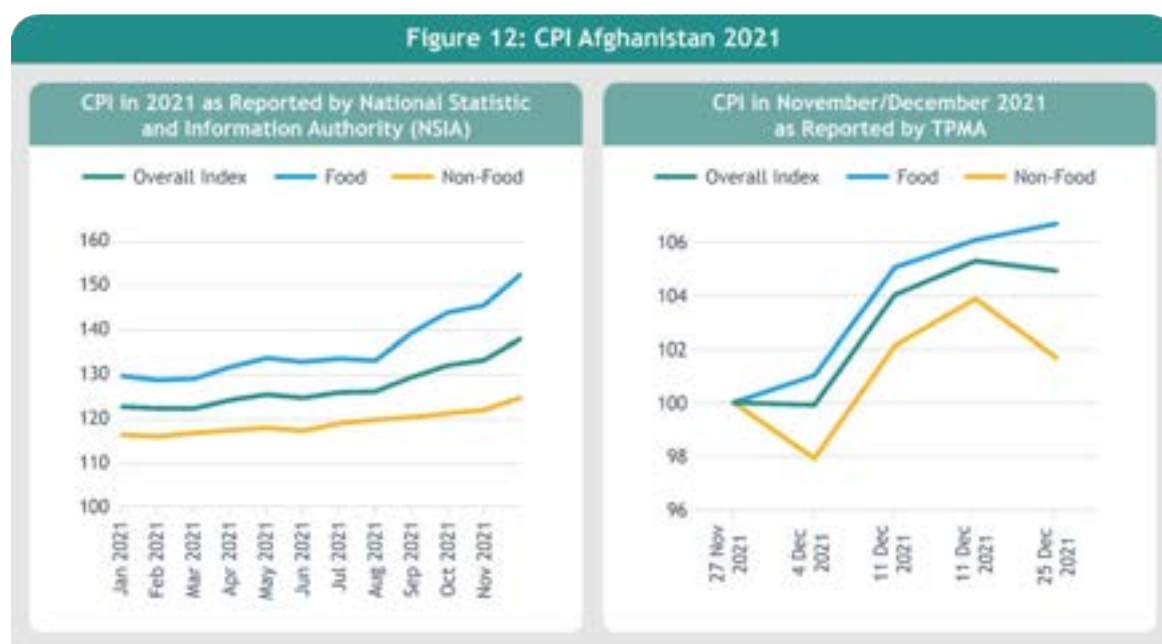
Our monitors started collecting data on a weekly basis in mid-November 2021 in 50 districts across 22 provinces, covering Afghanistan’s six largest urban centers and 16 smaller ones. We updated findings each week in a Power BI dashboard on our Digital Platform. We also provided the World Bank’s economics team with updates on conditions in the country in weekly meetings, covering topics such as exchange rate fluctuations and new directives from Da Afghanistan Bank (DAB). This data collection and reporting has continued in 2022.

Between mid-November and the end of December 2021, our monitors conducted more than 18,000 interviews. To ensure that we tracked change over time, some of the same respondents were interviewed each week, so that the numbers in Figure 11 reflect the number of interviews, not the number of respondents. Additionally, nearly all the respondents were men due to the restrictions on women’s ability to work and the nature of the professions interviewed. This is expected to remain the same during 2022. Additionally, no data were available for the gender of day laborers because interviews with day laborers are conducted through group interviews.

## 4.1 Prices and Availability of Goods

Figure 12a shows how CPI levels changed through 2021, highlighting a particularly dramatic increase starting in July 2021, which coincided with the confirmation of the US military departure from Bagram Airfield. We started collecting information in mid-November 2021, so the figure is based on information from the Afghanistan National Statistics and Information Authority (NSIA). Figure 12b provides a snapshot of the CPI for the weeks after TPMA started collecting data.<sup>10</sup>

The NSIA data indicates there was significant inflation in the second half of 2021. This is confirmed by price data collected by WFP and ourselves, which is reported in figure 13. The findings indicate a particularly strong price increase from July 2021 to October 2021, and another robust increase from October 2021 to December 2021.



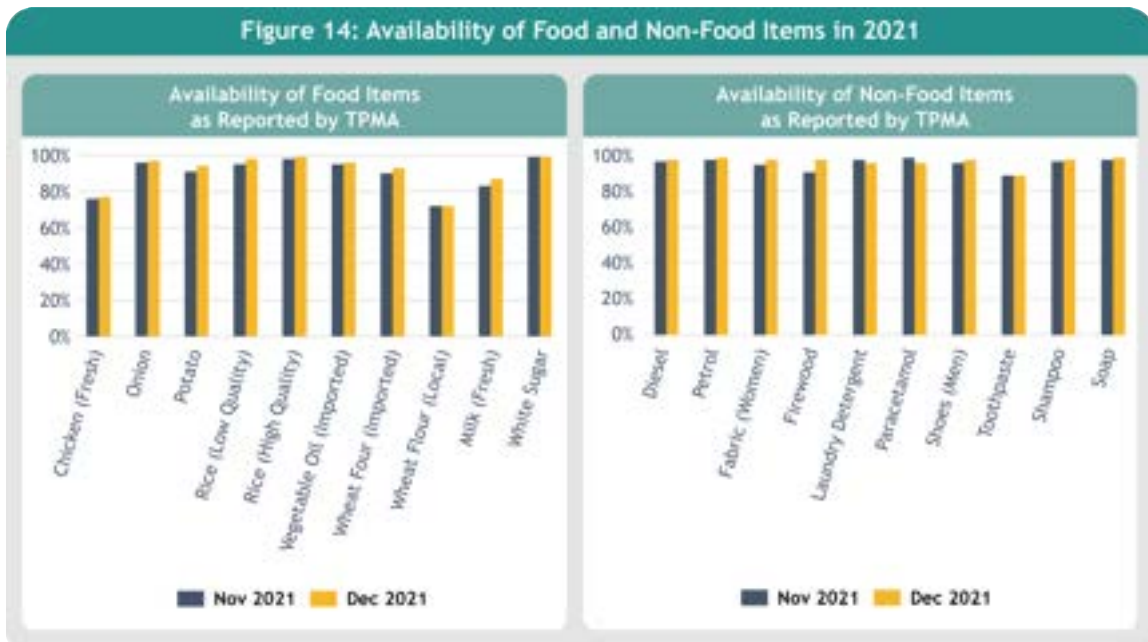
**Figure 13: Prices for Key Commodities in 2021**

Item	Jan 2021	Apr 2021	% Change Jan-Apr 2021	Jul 2021	% Change Apr-Jul 2021	Oct 2021	% Change Jul-Oct 2021	Dec 2021	% Change Oct-Dec 2021	% Change Jan-Dec 2021
Bread (Nan)	52.12	52.15	0.1%	53.79	3.1%	56.02	4.1%	56.36	0.6%	8.1%
Fuel (Diesel)	38.07	46.71	22.7%	57.01	22.1%	63.68	11.7%	74.42	16.9%	95.5%
Oil (Cooking)	112.56	124.18	10.3%	138.74	11.7%	164.88	18.8%	176.31	6.9%	56.6%
Pulses	90.00	91.46	1.6%	94.20	3.0%	99.12	5.2%	109.55	10.5%	21.7%
Rice (High Quality)	87.22	87.99	0.9%	89.74	2.0%	93.29	4.0%	96.69	3.6%	10.9%
Rice (Low Quality)	48.79	49.33	1.1%	51.43	4.2%	53.62	4.3%	58.75	9.6%	20.4%
Salt	13.07	13.50	3.3%	13.63	0.9%	14.10	3.5%	14.36	1.8%	9.8%
Sugar	50.49	50.21	-0.6%	51.99	3.6%	59.56	14.6%	67.33	13.0%	33.3%
Wheat Flour (High Quality)	35.43	34.26	-3.3%	35.48	3.6%	44.29	24.8%	47.68	7.7%	34.6%
Wheat Flour (Low Quality)	32.49	31.54	-2.9%	32.07	1.7%	40.08	25.0%	45.13	12.6%	38.9%
Average Change			3.3%		5.6%		11.6%		8.3%	33.0%

Source for January, April, July, and October: Price data from WFP weekly report. Source for December: Survey data collected by TPMA.

<sup>10</sup> Please note that information from the weeks commencing 13 and 20 November 2021 is not included because the TPMA was not yet monitoring the full sample of markets. As a result, we use the week commencing 27 November 2021 as a base period for the TPMA CPI calculations. NSIA uses a different base period, which explains the difference in y-axes in Figures 13a and 13b.

Although there were significant price increases, our findings indicate that key food and non-food items werestill available in sufficient quantities in local markets.

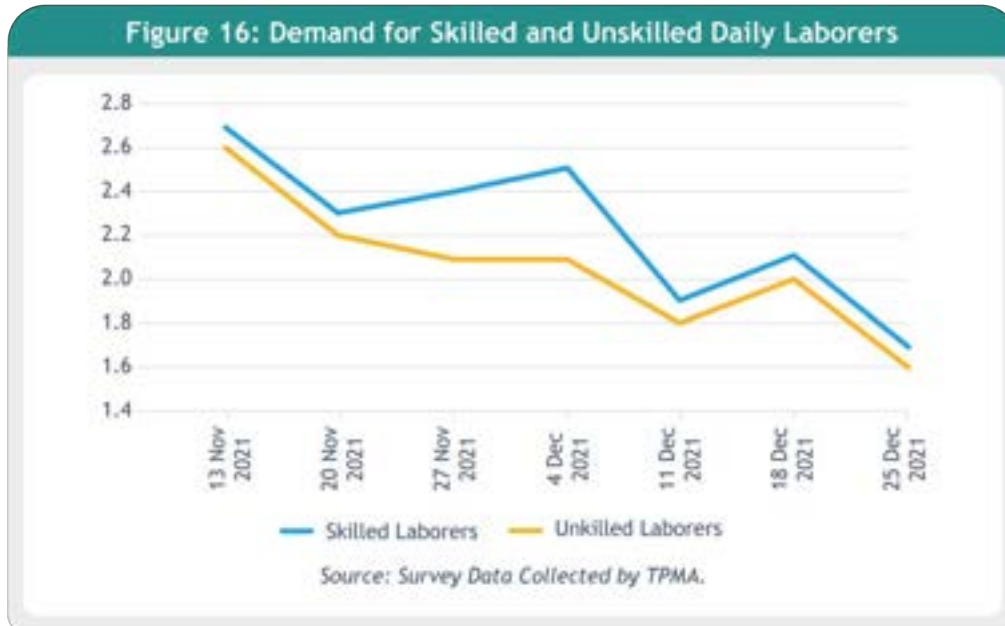


## 4.2 Labor Market

WFP and TPMA data for 2021 show that nominal wages declined significantly over the course of the year. Wages of skilled workers were in decline throughout the year, while those of unskilled workers declined only after April 2021. This was accompanied by a gradual decline in real wages as inflation rose.

For daily workers, we also found that available employment also decreased significantly over the last two months of 2021, although seasonality could also have played a part in this.





### 4.3 Exchange Rates

Exchange rate fluctuations highlight how the Afghani (AFN) depreciated significantly against multiple currencies in the second half of 2021, especially in December when market fears around the collapse of the country’s major banks were very high due to the severe restrictions placed by DAB on customer withdrawals.

The indices shown in Figure 17 are based on official exchange rates issued by DAB. Data from informal exchange traders, shown in Figure 18, indicate that the official rates are mostly above informal buying and selling rates.

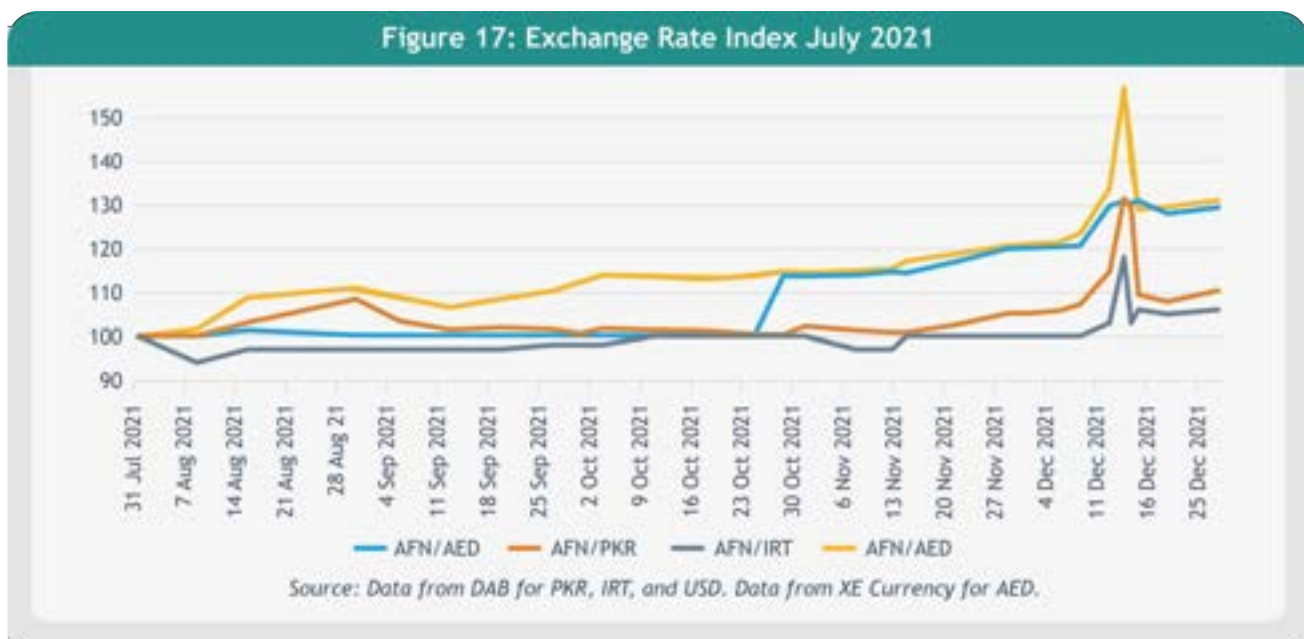
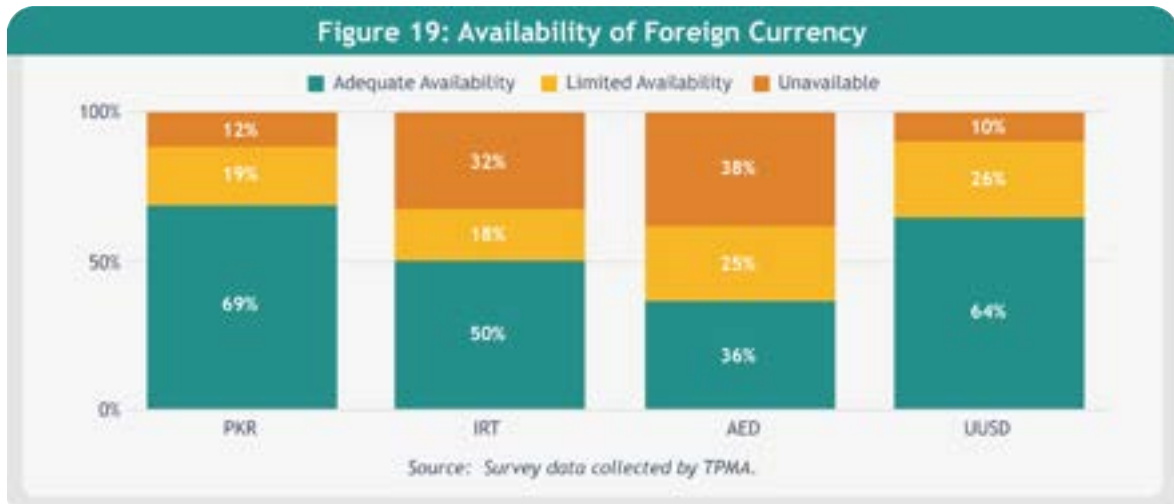


Figure 18: Informal Buying/Sell Rates

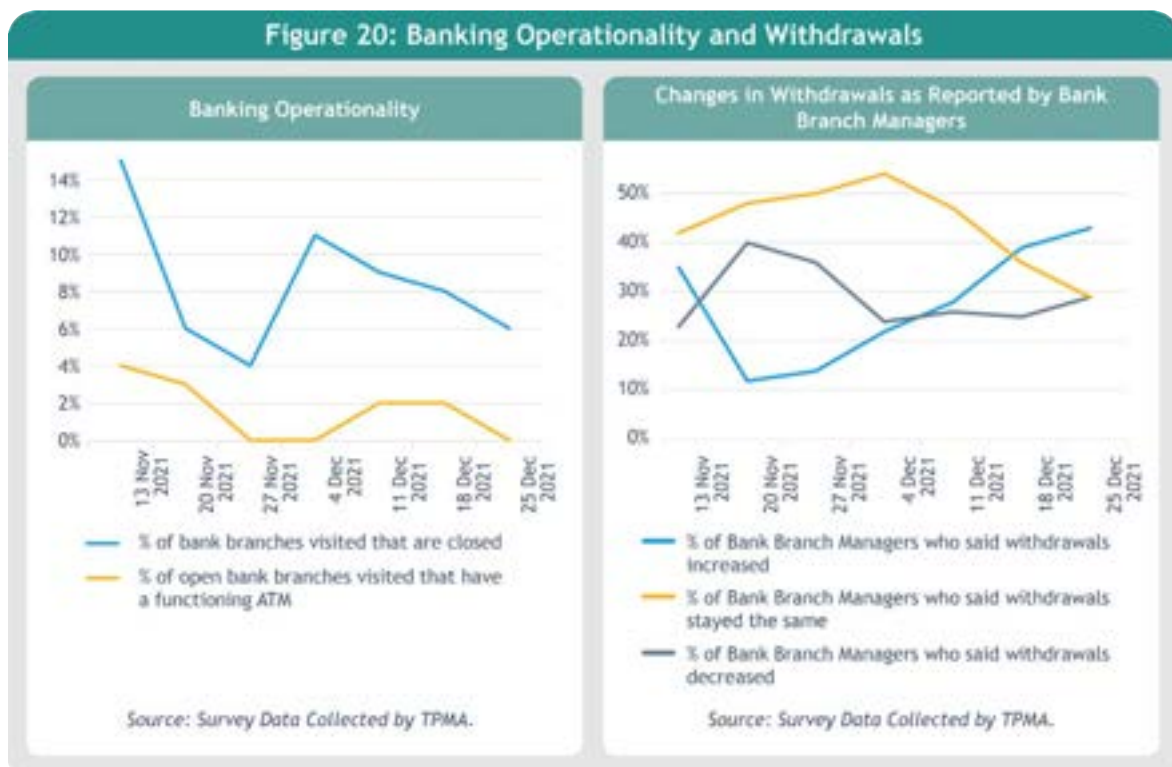


Two-thirds of traders of Pakistani Rupees (PKR) and US Dollars (USD) reported sufficient availability of these currencies in the market, compared with 50% of traders of Iranian Tomans.



## 4.4 Banking

In 2021, we visited 336 bank branches from 11 banks across the country.<sup>11</sup> Although most bank branches were open, almost none had a functioning ATM. Towards the end of 2021, an increasing number of bank branch managers reported that the number of withdrawals was increasing.



On average, the withdrawal limits reported by bank branch managers were lower than those set by DAB, affecting both individual and corporate accounts, regardless of whether withdrawals were requested in USD or AFN. The reason given for this was that many branch managers had to impose lower limits because of liquidity concerns in their branch. The difference between the limits set by bank branch managers and DAB increased from November to December for individual account holders but it decreased for corporate account holders.

<sup>11</sup> Islamic Bank of Afghanistan, Azizi Bank, Bank Millie Afghan, Ghazanfar Bank, Afghan United Bank, Bank Alfalah, The First Micro-Finance Bank, New Kabul Bank, Pashtany Bank, Afghanistan International Bank, and Maiwand Bank.

Figure 21: Monthly Withdrawals



## 4.5 Hawala Operations

The majority of *hawala* operators reported that the number of transactions they were asked to carry out decreased in late 2021. This did not change significantly between November and December and was the same for both domestic and international transactions.

According to *hawala* operators, the top three domestic destinations for sending money were Kabul, Herat, and Balkh, while Iran, Pakistan, and Turkey were the top three destinations when sending money abroad.

Figure 22: Changes in Hawala Transactions

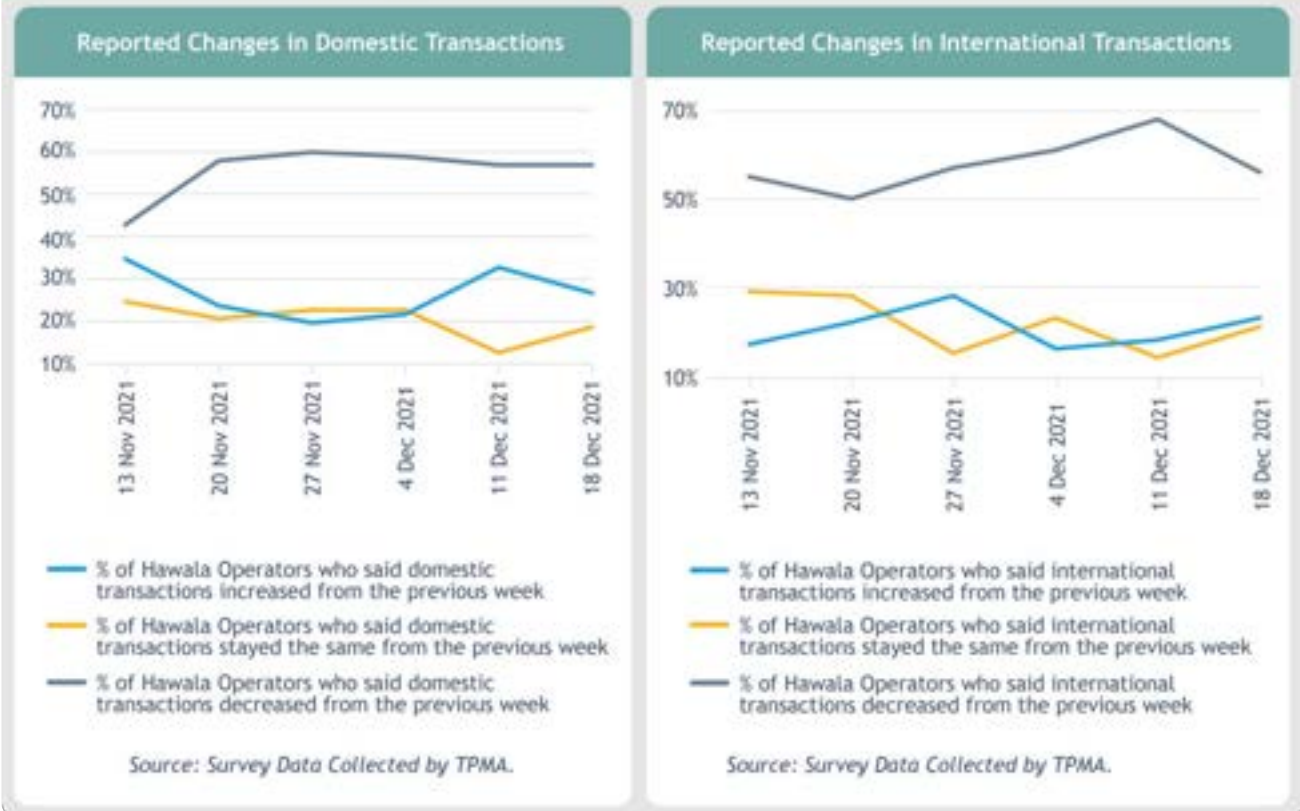
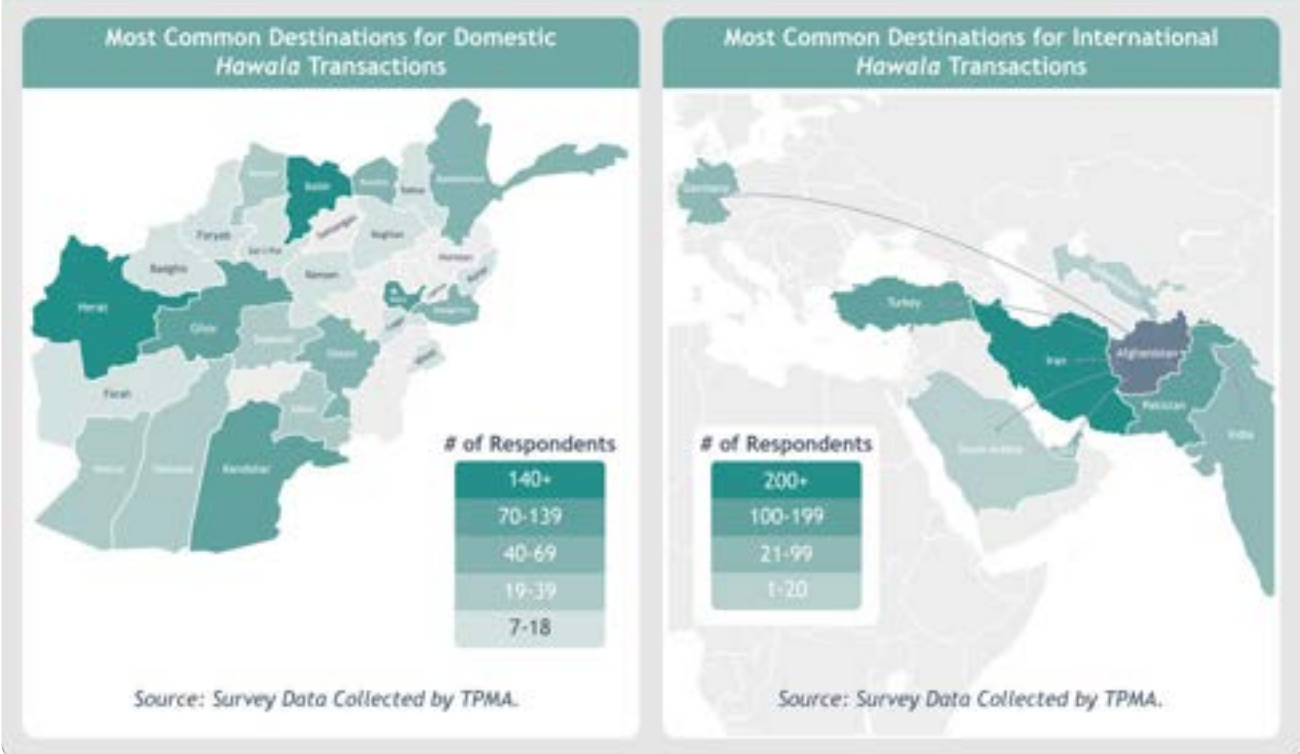


Figure 23: Top Destinations for Hawala Transactions





# 5. CONCLUSION: CONSOLIDATING EXPERIENCE TO MEET NEW CHALLENGES

## 5.1 Delivering through Unprecedented Change

Our response to the challenges of undertaking financial and physical monitoring in 2021 demonstrated our ability to remain flexible, and to continue to deliver against our objectives. We began the year with a clear plan to expand the scope and sampling for several of our monitoring activities to strengthen our ability to provide fiscal assurance and value for money and strengthen development impact. We tripled the sample used for personnel verification and expanded our planned work to cover staff from six additional ministries. We planned for 19 ICAs and 170 SoE Reviews covering 40 projects. Allowing for a gradual increase in in-person engagement possible under COVID-19, we sought to provide capacity building for government financial and procurement staff curtailed at the start of the pandemic. Also arising from the pandemic, we planned more in-person interviews with women so that we could offset some of the negative impact of the switch to telephone interviews.

While we were able to deliver significant parts of our objectives throughout the year, with the prospect of exceeding our targets in many areas, increasing insecurity nationwide, and the government's collapse in August 2021, prevented us from meeting all our objectives for financial and physical monitoring. However, following a short suspension of our work, we successfully integrated new monitoring activities into our standard toolkit, expanding our added value to the World Bank and its stakeholders.

## 5.2 How We Adapted

The lack of a government partner and the lack of a country presence for World Bank personnel created information gaps that we were well placed to address. From August 2021, we coordinated with a variety of World Bank stakeholders to identify monitoring needs, adapting our monitoring activities to meet them.

Between October and December 2021, we undertook phone-based data collection covering employment and work earnings, food security and access to safety nets, school attendance by boys and girls, and access to health services. This was used to provide early information to the World Bank on conditions on the ground in the immediate aftermath of the Taliban takeover and reported in the first round of the World Bank's Afghanistan Welfare Monitoring Survey.

In addition to the weekly economic sector monitoring described above, in October 2021 we adjusted existing EQRA data collection tools to conduct site visits to schools that we had not been able to access previously. Our financial staff also began a new activity, reviewing Service Provider invoices for Sehatmandi to verify their eligibility for reimbursement.

In late 2021 we also held discussions with projects that had not used our services before, including designing monitoring activities for the Herat Electrification Project (HEP) and the Naghlu Hydropower Rehabilitation Project (NHRP). We proceeded with planning for project monitoring for CASA-1000, with monitoring to begin in 2022. We also engaged in discussions with different World Bank practice groups to outline their requirements for monitoring key sectors, aimed at providing critical information previously obtained from the government.

## 5.3 Looking Forward to 2022

In 2022, we will continue to work closely with the World Bank to advance the activities which we started planning in the final quarter of 2021.

Table 12: TPMA Activities Planned in 2022

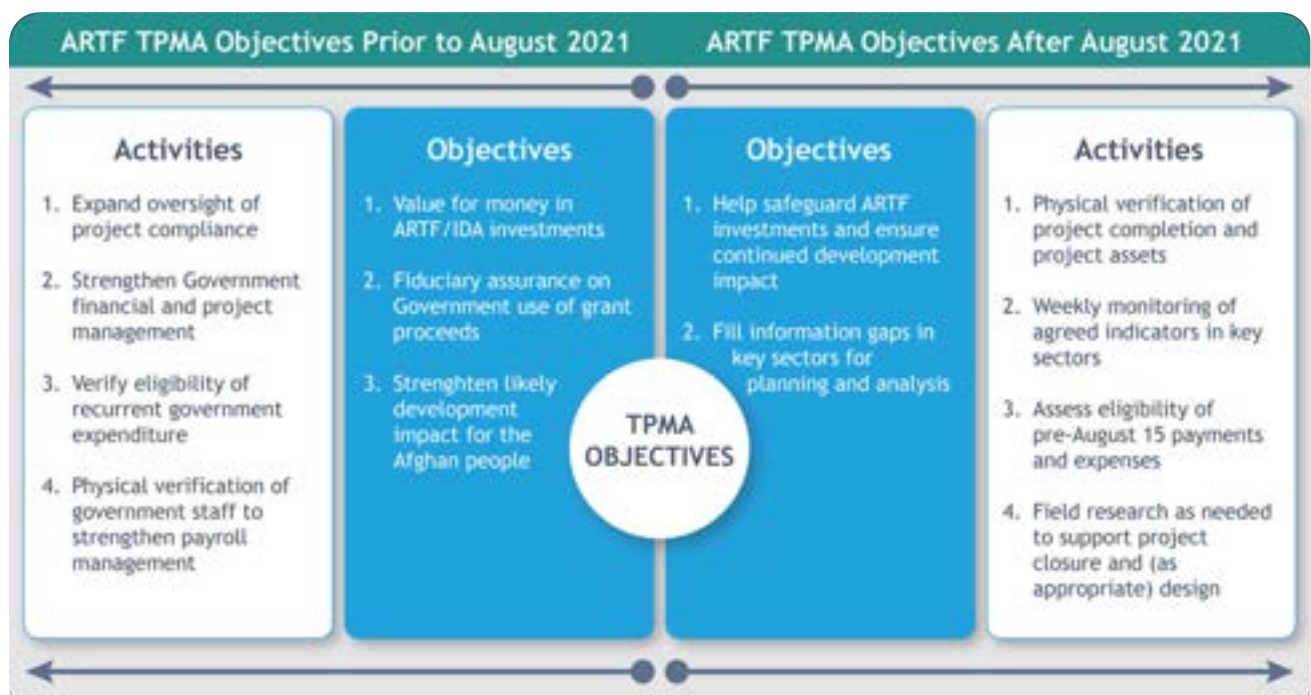
<p>INVESTMENT PROJECT MONITORING</p>	<ul style="list-style-type: none"> <li>• Completion of 46 remaining SoE Review Cover Letters for 28 projects covering up to 15 August 2021.</li> <li>• Review of unpaid government liabilities for 37 projects: review of project invoices and commitments that remained unpaid as of 15 August 2021, and determination of final cumulative expenditure, questionable transactions, and reconciliation of Designated Account to identify any unaccounted funds and unreconciled items.</li> <li>• Review of statements of cash receipts and payments (40 financial reports for 40 projects): conduct agreed procedure on cash receipts and payments with the objective of determining the completeness, accuracy, and validity of transactions in the absence of an external audit by the Supreme Audit Office (SAO).</li> <li>• Validation of Service Provider invoices: continue validation of invoices from 22 Service Providers across all 34 provinces for an estimated figure of over \$20 million.</li> <li>• Validation of Facilitating Partner invoices: review and certify the invoices validating payment for 23 Facilitating Partners for the CCAP, REACH, EZ-Kar and WEE-RDP projects estimated at over \$24 million.</li> <li>• Physical monitoring for CASA-1000 to verify assets and implementation. Potential for additional interviews with community members on some social framework topics.</li> <li>• Project Monitoring for HEP and NHRP.</li> </ul>
<p>PROJECT CLOSURE SUPPORT</p>	<ul style="list-style-type: none"> <li>• Financial reviews and in-person physical monitoring site visits to support internal World Bank project closure activities. The timing and scope of these activities are still under discussion.</li> </ul>
<p>SECTOR MONITORING</p>	<ul style="list-style-type: none"> <li>• Continued weekly economic sector monitoring surveys measuring prices and access to various food and non-food items, and services, as well as cross-border trade.</li> <li>• Surveys of health facilities to assess operations, staffing, and supplies.</li> <li>• Development of other sector monitoring as requested by the World Bank.</li> </ul>

# Annex 1: Investment Window TPMA Scope and Methodology

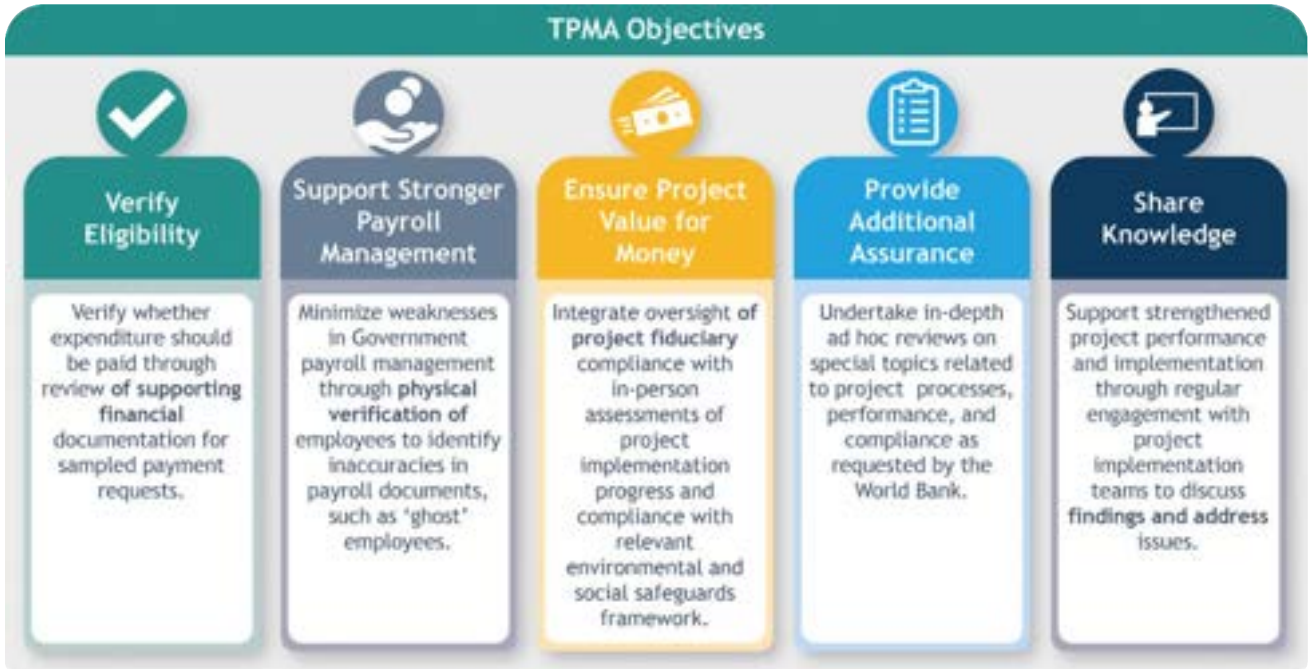
The TPMA contract that began in January 2020 is the first contract in the ARTF’s history to combine both financial and physical monitoring components, previously delivered separately. Bringing together reviews of internal financial processes with in-person monitoring visits that assess and verify project implementation, this contract is designed to provide the World Bank and other stakeholders with a more complete view of investment project performance. Reviews of government procurement and payment processes identify both good practice and areas where controls can be strengthened. Our regular engagement with government counterparts until August 2021 on both financial and physical monitoring findings helped reinforce good practice and collaboration when addressing issues identified in the monitoring. Although payments from the Fund to the government of Afghanistan were suspended after the interim Taliban administration assumed power, we continue both our financial reviews and our in-person physical monitoring to provide accountability over expenditure and to help strengthen the results of 20 years of investment in development for the Afghan people.

## Our Objectives

Our activities are guided by a framework of five objectives, which are centered around the overarching goal of strengthening systems and project performance. Before August 2021, our reviews of government and project expenditure confirmed that it was accurately documented and eligible for payment. Verification of government employees and review of payroll documentation minimized opportunities for ‘ghost employees’ and helped strengthen government payroll management. These types of financial monitoring, integrated with in-person assessments of project implementation and compliance with safeguarding frameworks, provided a snapshot of how well projects are achieving value for money and where efficiencies can be made. In instances where the World Bank required additional assurance, we conducted in-depth ad hoc reviews that could be used to triangulate existing information or identify areas for further inquiry.

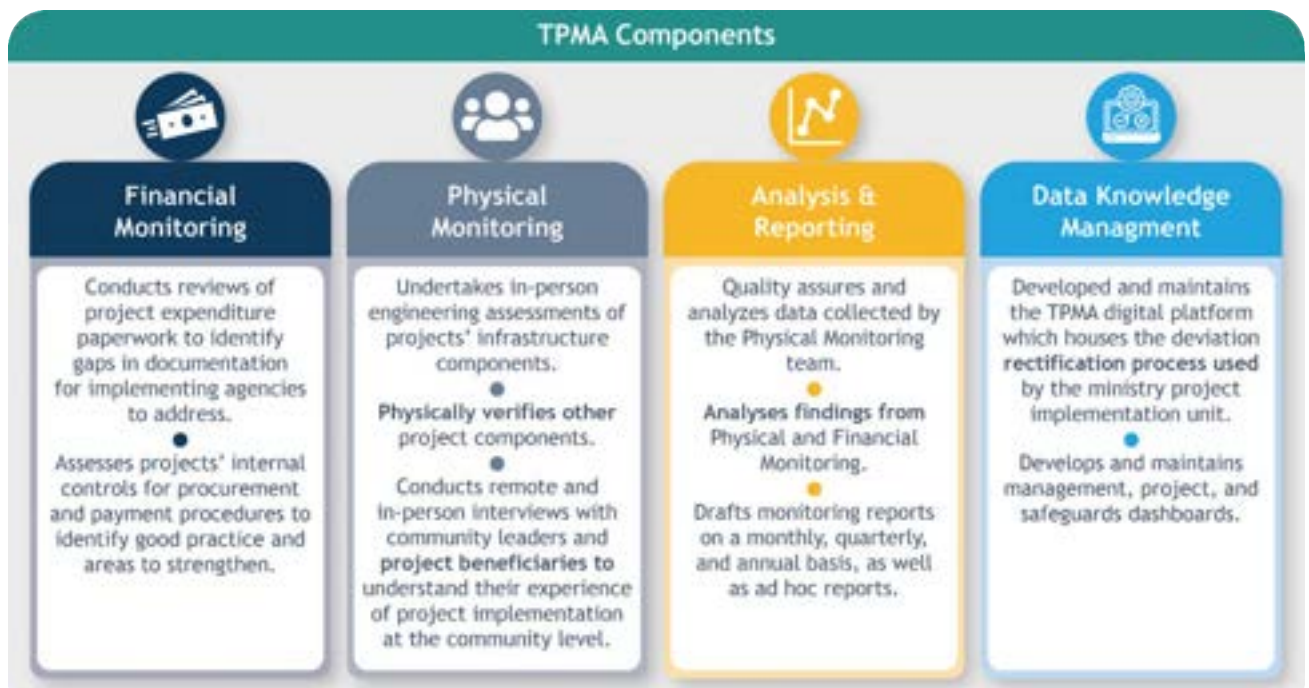


All these activities required strong engagement with World Bank and Afghan government stakeholders to share findings and collaboratively address issues. Our objectives remain focused on strengthening systems and project performance, but our work with the Afghan government is not currently an integral part of our approach while recurrent and project funding through government entities remain suspended. Instead, we work to provide assurance on how funding was used and the status of project assets while decisions are made on the shape of future activities to respond to the enormous needs of the Afghan people.



### Our Team

To deliver these objectives, our team is organized into four components that work together to provide a coordinated approach to analyzing and reporting findings.



Our Financial Monitoring team, made up of international and Afghan accountants, coordinates closely with the Ministry of Finance to identify the documents required to conduct and complete reviews of procurement and payment processes, as well as payments made. They also work with the Physical Monitoring team, which supports financial monitoring activities through site visits to collect and photograph documents needed for their reviews and conduct checks to verify the existence of government employees.

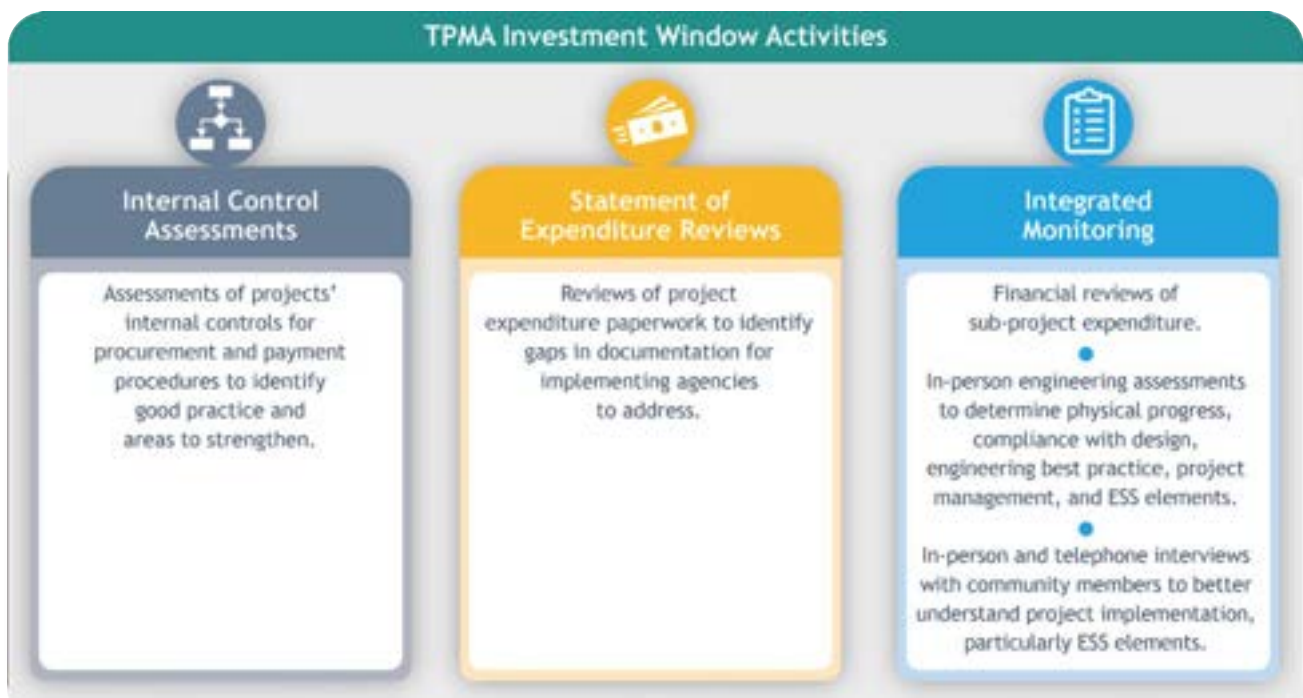
The Physical Monitoring team’s engineers also conduct in-person evaluations of engineering assessments, while social researchers conduct in-person interviews with project implementation staff, as well as local leaders and community members. Call center agents conduct telephone interviews when in-person interviews are not advised, such as during the COVID-19 pandemic or when access is limited due to weather or security risks.

Our Analysis and Reporting team cleans and quality-assures the data collected by the Physical Monitoring team before conducting analysis. Findings from the in-person site visits and financial monitoring activities are then compiled in monthly, quarterly, annual, and ad hoc reports. We also develop project and sector dashboards that allow the World Bank task teams to engage directly with monitoring data and findings. As needed, we also provide cleaned, anonymized data sets.

The Data Knowledge Management team provides support across the TPMA by developing and maintaining a digital monitoring platform that houses the data from physical monitoring site visits, as well as the online tool that ministry teams used to trace the rectification process for the infrastructure deviations that TPMA engineers identified in their site visits.

### Our Investment Window TPM Activities

The TPM services we provide for the Investment Window integrate oversight of project implementation with compliance with financial regulations and required safeguards. Since our contract began in January 2020, our services were available to active and pipeline projects funded through the Investment Window. By the end of 2021, we had monitored 36 different projects since the beginning of our contract and had added an additional financial monitoring activity, Service Provider Invoice Review.



## Internal Control Assessments

Our accountants assessed the government’s project implementation teams’ internal control and project management arrangements. These assessments identify whether project financial, operating, and compliance controls exist in seven areas.



We test how adequate existing controls are and whether they are operating effectively. Depending on the requirement, we can conduct assessments from the central to the community level.

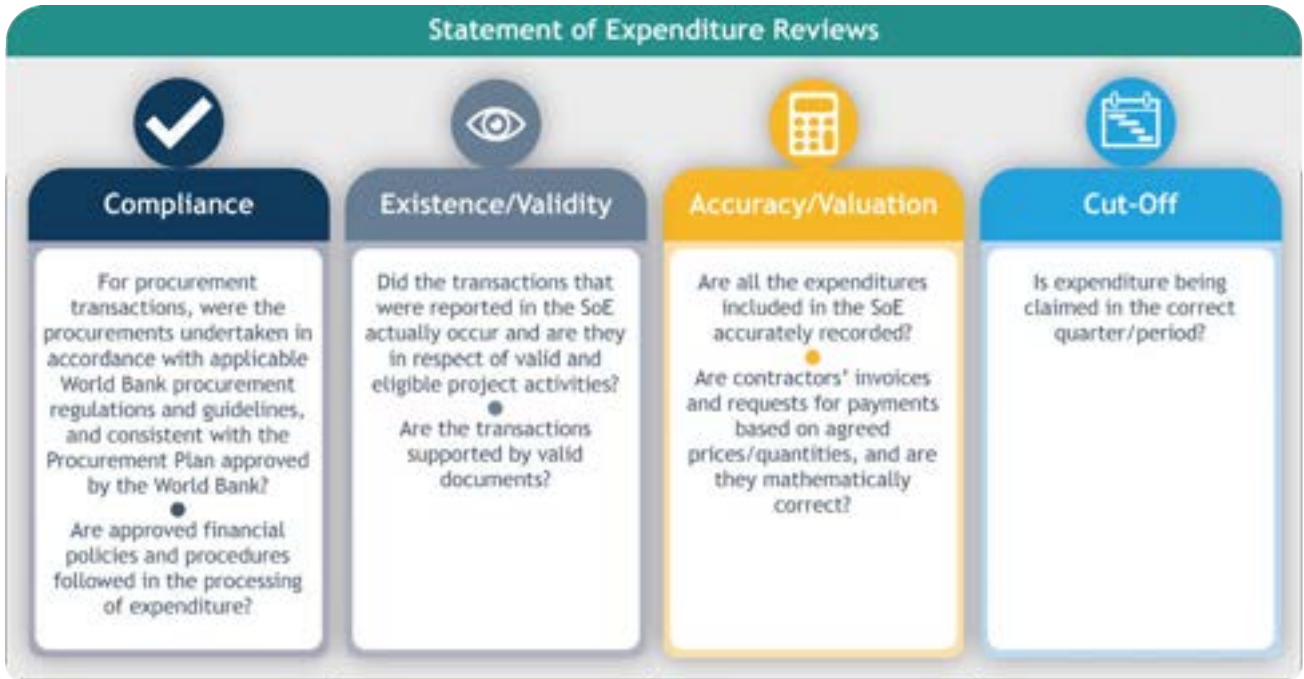
Following completion of the assessment, we interpret and evaluate the results. We classify any issues we identify as either (i) gaps and weaknesses in the adequacy of relevant systems, policies, and procedures or (ii) exceptions from our test of the effectiveness of the project’s policies, systems, and procedures.

For each issue identified, we provide evidence and confirm its factual accuracy with the relevant team before recording it in an Issues Log/Action Plan. We report the results from the ICAs on a quarterly basis.

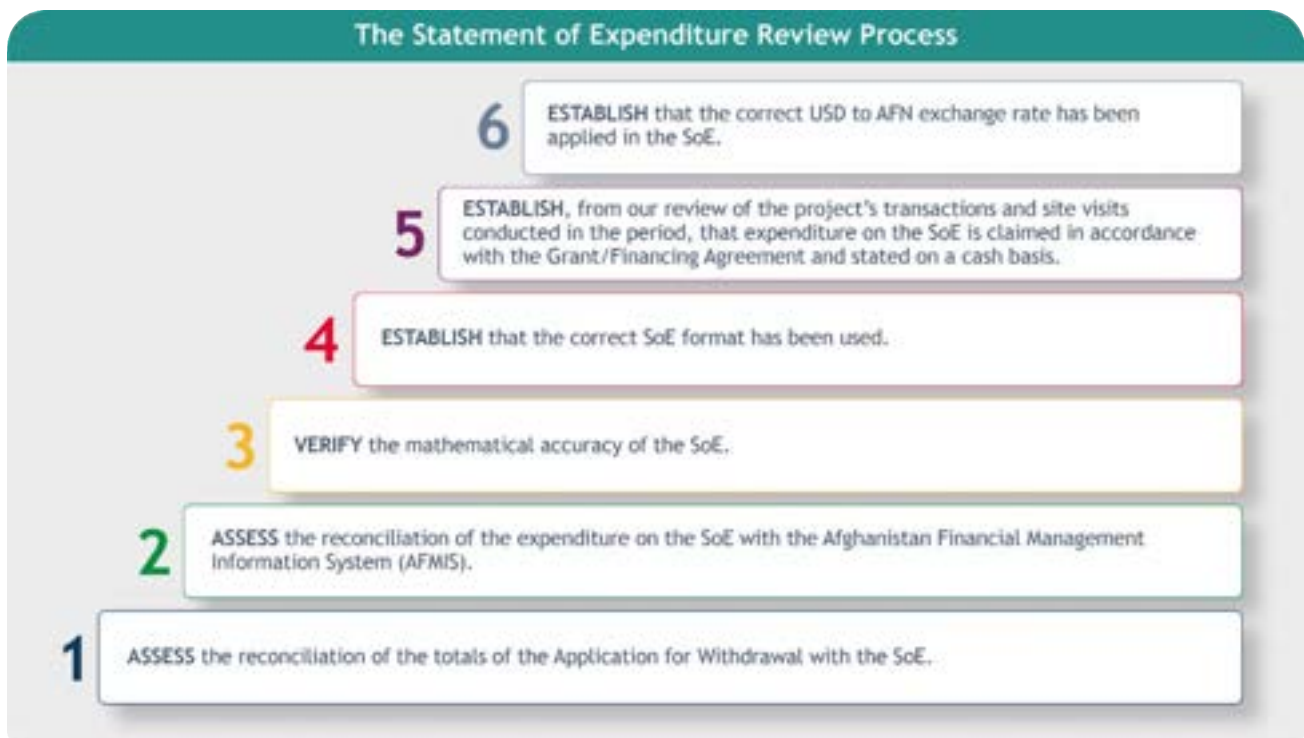
Typically, we conduct ICAs at around six months from the beginning of the project, giving the project time to begin full implementation. These assessments are meant to be updated annually to identify progress in addressing identified areas of weakness. We also revisit them before a project’s Mid-Term Review.

## Statement of Expenditure Reviews

A significant proportion of our financial monitoring activities for investment projects involved the review of SoEs that projects submitted in support of their withdrawal applications. This process included substantive testing of project procurement transactions and other expenditure, which primarily comprised Project Implementation and Management costs. The overall objective of this testing was to check that project expenditure was eligible under the grant and financing agreements. We achieved this by testing whether expenditure is compliant, valid, accurate, and made within the correct quarter.



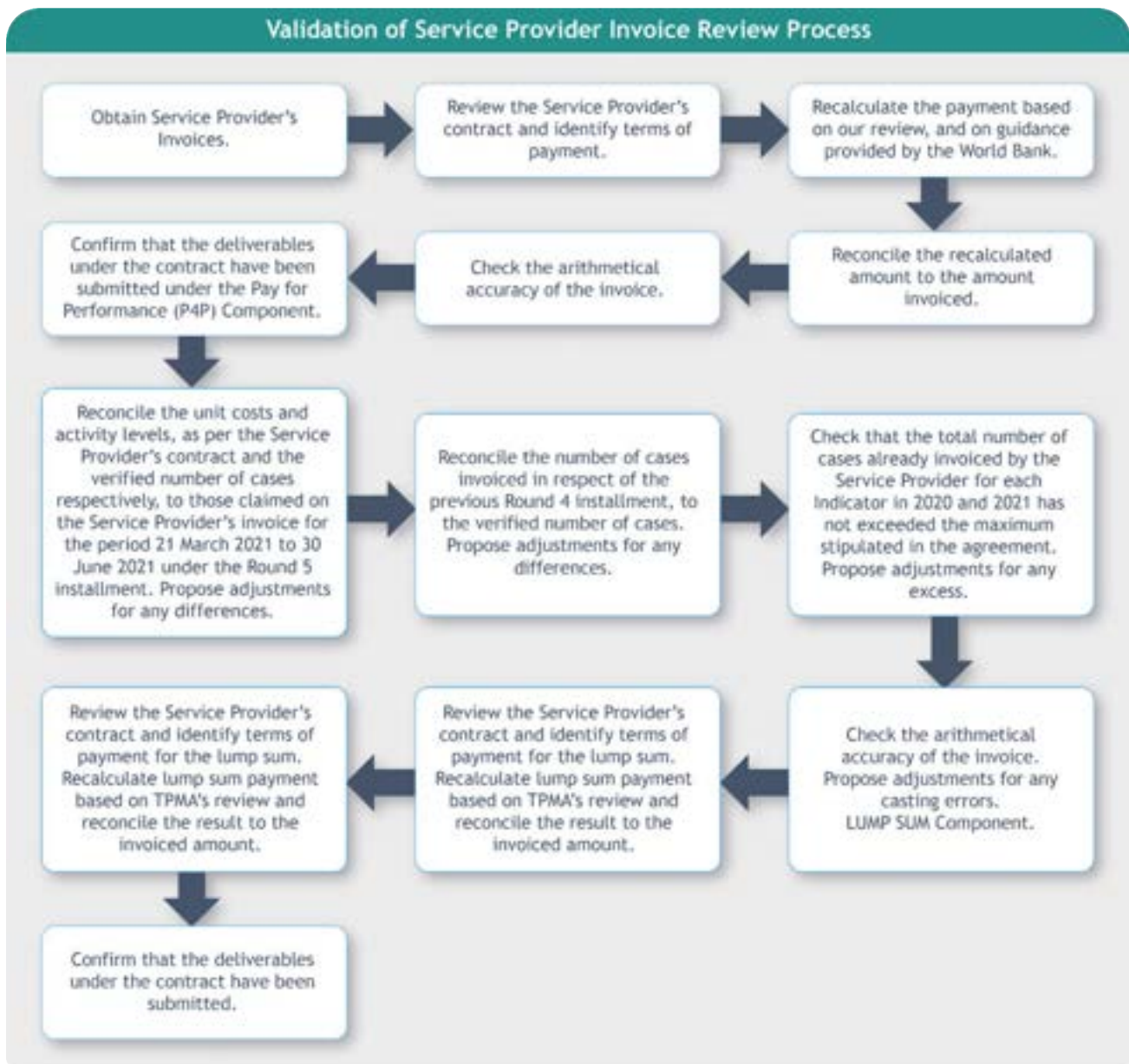
The Statement of Expenditure Reviews consisted of six steps:



Findings from the SoE Reviews are submitted in Cover Letters which we issue on a quarterly basis.

### Service Provider Invoice Review

We performed the procedures agreed with the World Bank in respect of invoices submitted by the Service Providers of the Sehatmandi project, for the provision of Basic Packages of Health Services and Essential Packages of Hospital Services, to evaluate whether the invoiced amounts were determined in accordance with the contractual terms and conditions.



## Integrated Monitoring

In our original contract, the largest element of the Investment Window monitoring consisted of 8,000 physical site visits over the span of two years combined with a review of the documentation related to project procurement transactions and other expenditure. In 2020, we completed 4,041 Integrated Monitoring site visits and were on track to exceed the 4,000 site visits planned in 2021, completing 2,739 by August when the World Bank suspended in-person monitoring activities for an interim period immediately following the fall of the government. In October 2021, we conducted an additional 99 site visits at the request of the EQRA task team to visit sites of completed schools that had been inaccessible earlier in the year.

Even though investment projects have been suspended, engineers from our Physical Monitoring team continue to undertake in-person site visits to verify project completion or asset status. They continue to use the same approach for these visits, with some adaptations to data collection tools which we make in coordination with the World Bank task teams. During these visits, the engineers assess various aspects of the construction that projects had undertaken. They assign a score to different project elements, including design, materials, and workmanship, based on agreed grading criteria, which we explain in the following sub-section. Social researchers or call center agents also conduct key informant interviews with a range



of respondents, including ministry implementing teams and contractors as well as a range of other project stakeholders, leaders, and members of communities where our engineers carry out their site visits.

Before COVID-19, a social researcher conducted key informant interviews with project staff, CDC office-bearers and other community members for the projects’ ‘soft components’ (for example, social mobilization, Environmental and Social Standards, and gender). During the ongoing pandemic, the researcher shifted to more restricted and socially distanced engagement with the CDC Head or local community leader to obtain phone numbers for subsequent remote surveying and photograph relevant sub-project documents. Call center agents then conducted telephone interviews with respondents. Over 2021, we were able to conduct more in-person interviews depending on the level of infection in various locations; however, most of our interviews throughout the year remained remote.

### Scoring and Grading

Our starting point for scoring and grading sites or sub-projects is our engineer’s observations, reinforced by documentary evidence (including photographs), and further evidenced by survey responses from local project staff, contractors and technical personnel, laborers, male and female CDC office-bearers, and other community leaders and members.

Our engineers then produce a score for different infrastructure elements: Design, Materials, Workmanship, and the Operations and Maintenance (O&M) Plan where applicable, based on the zero to five scoring model outlined in Table 1.

Table A1-1: Initial Scoring and Rating

DEFINITION	INITIAL SCORE	INITIAL RATING
<b>Design</b>		
The design was created with full consideration of the site requirements. The design is fully appropriate and allows for 100% of intended functionality and design life.	4.5+	Very Good
The design responds to almost all site requirements; however, small considerations could have reduced wear and tear and lowered maintenance requirements. Intended functionality is between 90 and 100% and design life is not impacted.	3.5 - 4.49	Good
The design responds only to the major requirements of the site. Some of the design may be inappropriate or missing important elements, causing the sub-project to have between 70 and 90% of intended functionality and a shorter design life.	3.0 - 3.49	Average
The design does not respond to all major requirements of the site. Much of the design may be inappropriate or missing important elements, severely lowering functionality to between 40 and 70%. Sustainability is negatively impacted, and the sub-project will require more maintenance than otherwise would be necessary.	2.0 - 2.9	Below Average
The design responds only to a minority of the major requirements of the site. The design may be largely inappropriate or missing important elements, making the sub-project unsustainable and non-functional in a number of identifiable areas (between 10 and 40%). Portions of the design may have not been feasibly implemented.	1.0 - 1.9	Poor
The design does not consider any of the major requirements of the site. The design is inappropriate, making the sub-project unsustainable and non-functional (below 10%). Identified deficiencies cannot be remedied without affecting the sub-project budget or timeframe and may not be capable of rectification.	0.0 - 0.9	Very Poor
<b>Materials</b>		
The materials used meet all the technical specifications and exceed them in some areas.	4.5+	Very Good

DEFINITION	INITIAL SCORE	INITIAL RATING
The materials used meet all the technical specifications.	3.5 - 4.49	Good
The materials used meet the major specifications, with some evident deficiencies that can be remedied without affecting the sub-project budget or timeframe.	3.0 - 3.49	Average
The materials used deviate from the technical specifications, with a number of evident deficiencies that can be remedied but are likely to affect the sub-project budget or timeframe.	2.0 - 2.9	Below Average
Many of the materials used deviate from the technical specifications, with many evident deficiencies that cannot be remedied without affecting the sub-project budget or timeframe.	1.0 - 1.9	Poor
All, or almost all, of the materials used deviate from the technical specifications, requiring major reworking, up to and including complete replacement. Identified deficiencies cannot be remedied without affecting the sub-project budget or timeframe and may not be capable of rectification.	0.0 - 0.9	Very Poor
<b>Workmanship</b>		
The quality of workmanship meets all the technical specifications and exceeds them in some areas.	4.5+	Very Good
The quality of workmanship meets all the technical specifications.	3.5 - 4.49	Good
The quality of workmanship meets the major specifications, with some evident deficiencies that can be remedied without affecting the sub-project budget or timeframe.	3.0 - 3.49	Average
The quality of workmanship meets the technical specifications, with a number of evident deficiencies that can be remedied but are likely to affect the sub-project budget or timeframe.	2.0 - 2.9	Below Average
The quality of workmanship deviates significantly from the technical specifications, with many evident deficiencies that cannot be remedied without affecting the sub-project budget or timeframe.	1.0 - 1.9	Poor
In all, or almost all, cases, the quality of workmanship deviates from the technical specifications, requiring major reworking, up to and including complete replacement. Identified deficiencies cannot be remedied without affecting the sub-project budget or timeframe and may not be capable of rectification.	0.0 - 0.9	Very Poor
<b>Operations and Maintenance (applicable to Completed sub-projects)</b>		
The O&M Plan is fully funded and being implemented. It meets all the requirements of the site or sub-project, exceeds them in some identifiable areas, and is expected to be sustainable over the entire design life of the sub-project.	4.5+	Very Good
The O&M Plan meets all the requirements of the site or sub-project and is fully funded. If not already being implemented, it is expected to be fully funded and to be sustainable over its entire design life.	3.5 - 4.49	Good
The O&M Plan meets the major requirements of the site or sub-project. The majority of funds needed are in place to support implementation.	3.0 - 3.49	Average
The O&M Plan meets some but not all of the major requirements of the site or sub-project. A small portion of the funds needed to support implementation are in place. If not already being implemented, the Plan is not expected to be fully funded.	2.0 - 2.9	Below Average
The O&M Plan meets very few of the major requirements of the site or sub-project.	1.0 - 1.9	Poor
The O&M Plan does not support or is likely to fail to support the sustainability of the site or sub-project.	0.0 - 0.9	Very Poor

Quality assurance engineers from the Physical Monitoring team and an engineer from the Analysis and Reporting Team review the deviations identified by the engineers, assigning a classification of either Notification, Minor, Major, or Critical. Table 2 presents the criteria for each deviation category.

**Table A1-2: Criteria for Deviation Categories and Other Categories**

CATEGORIES	DEFINITION
Critical	<p>Failure to construct infrastructure in a way that protects workers or community members during construction and requiring urgent mitigation before work can continue.</p> <p>For completed infrastructure, failure to construct infrastructure in a way that protects community members or users.</p> <p>A non-recoverable negative impact in terms of structural quality, functionality, or sustainability.</p>
Major	<p>Capable of being rectified but not within existing budget and/or timeframe for completion.</p> <p>A significant negative impact in terms of overall structural quality, functionality and/or sustainability.</p> <p>Not capable of being rectified and resulting in agreed budget and timeframe for completion being exceeded.</p>
Minor	<p>Capable of being rectified within existing budget and/or timeframe for completion.</p> <p>No significant negative impact in terms of overall structural quality, functionality and/or sustainability.</p> <p>Not capable of being rectified but no negative effect on agreed budget and timeframe for completion.</p>
Notification	<p>Minor deviations identified with an estimated rectification cost of under \$50 are treated as Notifications, listed, and supplied to the government project team for resolution.</p>
Good Practice	<p>Until Q3 2021, we defined this as instances where the implementing partner exceeded contract specifications, resulting in improved standard and functionality without additional time or budget requirements. It is now defined as instances where planned work was done to a very high standard.</p>
Extra Work	<p>Elements not specified in the design that improve sub-project function. Typically undertaken by CDCs which mobilize community resources to pay for the additional features.</p>

The score that we apply to a sub-project depends on the number and type of deviations identified by the engineers. For example, a sub-project with a score of 3.5 with no Critical deviations would be graded as Good. If, however, it had more than two Major deviations, it would be downgraded to Average.

We determine a final sub-project rating by considering the number and nature of deviations identified, making allowances for instances of Good Practice and Extra Work. Project-level ratings are the average of the final ratings for all of a project’s sub-projects monitored in that period, and the 2021 annual rating is an average of the ratings appearing in quarterly or monthly reports for the year.

Table A1-3: Final Rating Table

SCORE	DEVIATIONS	FINAL RATING
5.00	No deviations	Very Good
	Not more than 4 Minor deviations	Good
3.00-4.99	No Critical deviations	Good
	1 Critical deviation	Below Average
	More than 1 Critical deviation	Poor
	Not more than 2 Major deviations	Good
	Not more than 5 Major deviations	Average
	More than 5 Major deviations	Below Average
	Not more than 4 Minor deviations	Good
	Not more than 10 Minor deviations	Average
2.00-2.99	More than 10 Minor deviations	Below Average
	No Critical deviations	Below Average
	1 Critical deviation	Poor
	More than 1 Critical deviation	Very Poor
	Not more than 2 Major deviations	Below Average
	More than 2 Major deviations	Poor
0.00-1.99	Not more than 4 Minor deviations	Below Average
	More than 4 Minor deviations	Poor
	Not more than 1 Critical deviation, not more than 5 Major deviations, or not more than 10 Minor deviations	Poor
	More than 1 Critical deviation, more than 5 Major deviations, or more than 10 Minor deviations	Very Poor

### COVID-19 Response Monitoring

Using a mixed methods approach, we conducted direct observations of aid distribution, key informant interviews with community leaders, and door-to-door surveys to verify aid recipients. During these visits, our field officers also took photographs of documentation and goods being distributed.

We used R, a data analysis software to analyze the quantitative data to produce descriptive statistics. We reported findings to the World Bank and government implementing partners in a weekly fact sheet. For the qualitative data, we used a team of nine analysts to manually identify major irregularities from the data. In addition, we used a five-member investigations team to carry out follow-up phone calls with community members to verify these irregularities. Where our monitoring identified major irregularities, we issued Red Flags or Alert Notices, sharing information via email alerts.

On a quarterly basis, we consolidated our weekly findings in a narrative report that identified trends and additional analysis.

### Economic Sector Monitoring

Researchers from the Physical Monitoring team conduct weekly in-person short surveys at markets and banks with shopkeepers, bank branch managers, bank clients, skilled and unskilled laborers, mobile money agents, and hawala operators in 22 provinces selected by the World Bank. These surveys provide

information about the prices and availability of a selection of food and non-food items, and services. They also conduct observations at border crossings to track export and import traffic.

We use Python coding to automate our cleaning and quality assurance process, enabling us to transform the raw data from multiple data collection tools into a final, formatted dataset for the World Bank's economics team each week. We also upload the weekly cleaned data onto a Power BI dashboard that allows the team to filter by monitoring week, province, and respondent, among other criteria.

# Annex 2: Internal Control Assessments Completed in 2021

The main findings from the ICAs that we completed in 2021 are summarized below. The objective of our assessments was to evaluate the adequacy and effectiveness of governance, risk management, and control processes intended to ensure the effective management of project funds. As always, it is important to stress that these ICA exercises are devised to aid World Bank task teams by identifying potential control weaknesses. By design, the ICAs only describe gaps or deficiencies. They do not document good practices or rate the controls that are functioning as intended.

Although management responded to the majority of our findings and committed to the implementation plans, the change in government on 15 August 2021, and the World Bank’s subsequent decision to pause disbursements to the projects, meant that many changes could not be implemented. Also, our assessments of ALASP and AGASP were at an early stage by this date, and testing procedures could not be completed to enable us to report on the findings. In addition, findings for CIP and CASA-CSP had not been discussed and agreed with management, or an action plan developed, by mid-August 2021, so our findings are reported without management responses or action plans.

PROJECT	SUMMARY OF FINDINGS
Access to Finance (A2F)	<ul style="list-style-type: none"> <li>• Bid Opening and Technical Evaluation Committees did not submit Conflict of Interest declarations, likely linked to the HR Procedural Manual lacking adequate policy guidance in this area.</li> <li>• Non-compliance with HR Procedural Manual requirements on written tests, staff orientation and the composition of recruitment committees.</li> <li>• The Capacity Building Fund was non-compliant with key financial reporting requirements relating to sub-grant agreements.</li> </ul>
Cities Investment Program (CIP)	<ul style="list-style-type: none"> <li>• Internal audits were not conducted by IDLG, and there was no evidence of procedures in place to follow up or track the implementation of audit recommendations.</li> <li>• Conflict of Interest declarations were not submitted by members of Bid Opening and Bid Evaluation Committees.</li> <li>• Annual physical verification of fixed assets was not conducted, and assets were not tagged.<sup>1</sup></li> <li>• We noted the absence of HR guidance on the selection of the shortlisting and recruitment interview panels, and no policy requirement on panel members submitting Conflict of Interest declarations. In addition, some HR policy requirements on recruitment were not complied with.</li> </ul>

<sup>1</sup> A finding for this project, and also for EZ-Kar (IDLG), EZ-Kar (KM) and TAGHIR below, is that assets were not insured. Although required by the World Bank, insurance cover was not possible, whether by government agencies or Facilitating Partners. Reference to this issue has been removed from other projects in this table.

PROJECT	SUMMARY OF FINDINGS
CASA CSP	<ul style="list-style-type: none"> <li>• Citizens' Charter Management Committees did not hold twice-yearly and minuted meetings, in accordance with the Operations Manual.</li> <li>• Project-specific internal audits were not conducted by MRRD, and there was no evidence of procedures in place to follow up or track the implementation of audit recommendations.</li> <li>• Bank reconciliations and surprise cash counts were not performed, and advances not acquitted within the three-month deadline, in accordance with the Finance Manual.</li> <li>• The World Bank's Procurement Regulations were not complied with, and Conflict of Interest declarations were not submitted by Bid Opening and Bid Evaluation Committee members.</li> <li>• Recruitment longlists, interview forms and written test results were not subject to adequate independent reviews. Job references were not obtained for three of the ten positions we sampled, and Conflict of Interest declarations were not submitted by recruitment and interviewing panel members.</li> <li>• Unqualified candidates were shortlisted, and in some cases appointed for positions.</li> <li>• CDC selection was not conducted in accordance with the Financing Agreement.</li> </ul>
Emergency Agriculture and Food Supply (EATS) (Recruitment)	<ul style="list-style-type: none"> <li>• Unqualified candidates were shortlisted, and in some cases appointed for six of the eight positions we sampled. In one case, following our report, a review was held, and an unqualified appointee removed.</li> <li>• Job applicants were omitted from longlists for six of the eight positions we sampled, and thus left out of the recruitment process altogether. Longlists were not reconciled with the depository of submitted CVs, potentially resulting in the exclusion of qualified candidates from the recruitment process. Also, candidates' qualifications and experiences were incorrectly recorded on longlists.</li> <li>• Evidence was lacking that reference checks had been carried out, and education and qualification details validated, as part of the appointment process.</li> <li>• There were policy gaps in the HR Manual regarding Conflict of Interest declarations, verification of a candidates' qualifications, and induction and orientation processes for new employees.</li> <li>• We noted one instance where the salary grade awarded to one candidate did not align with the government's NTA Guidelines.</li> </ul>

PROJECT	SUMMARY OF FINDINGS
<p>Eshteghal Zaiee - Karmondena - Independent Directorate of Local Governance (EZ-Kar, IDLG)</p>	<ul style="list-style-type: none"> <li>• We noted gaps in the HRM Policy Manual on Conflict of Interest declarations and on the hiring and supervision of family members.</li> <li>• In relation to the Finance Manual, there was a failure to submit supporting documentation to acquit advance payments for two of our ten samples. Semi-annual internal audits and cash counts were not being conducted.</li> <li>• Contract management plans had not been developed to ensure contractor compliance with contract requirements.</li> <li>• Project assets were not tagged.</li> </ul>
<p>Eshteghal Zaiee - Karmondena - Kabul Municipality (EZ-Kar, Kabul Municipality)</p>	<ul style="list-style-type: none"> <li>• In relation to the Finance Manual, we found no evidence of bank reconciliations and surprise cash counts being performed, internal audits were not conducted regularly by Kabul Municipality, and there was no evidence of procedures in place to follow up or track the implementation of audit recommendations.</li> <li>• Conflict of Interest declarations were not submitted by Bid Opening and Bid Evaluation Committee members, and publication of contract awards was not in accordance with Procurement Guidelines.</li> <li>• Physical verification of fixed assets was not conducted.</li> <li>• Anti-Corruption Guidelines were not provided to staff, consultants, and contractors, and the Economic Infrastructure Unit (needed to identify the project’s investment priority areas and beneficiaries) had not been established.</li> </ul>



PROJECT	SUMMARY OF FINDINGS
<p>Tackling Afghanistan’s Government HRM and Institutional Reforms Project (TAGHIR)</p>	<ul style="list-style-type: none"> <li>• Unqualified candidates were recruited for two of the 20 positions we sampled.</li> <li>• We found discrepancies between payroll records and timesheets and attendance records, which indicated that some staff had been paid for days not worked, with the differences amounting to approximately \$13,500.</li> <li>• The roles and responsibilities of the Board of Commissioners did not align with the requirements in the Grant Agreement.</li> <li>• Internal audits were not conducted, and there was no evidence of procedures in place to follow up or track the implementation of audit recommendations.</li> <li>• In relation to the Finance Manual, we did not find evidence that bank reconciliations and surprise cash counts were performed, and advances were not being acquitted within three months of return from travel or the receipt of funds.</li> <li>• The World Bank’s Standard Bidding Documents in procurement were not used for one of our five samples, and Conflict of Interest declarations were not submitted by Bid Opening and Purchasing Committee members.</li> <li>• Annual physical verification of fixed assets was not conducted.</li> <li>• Development of the Strategic Staffing Plan and Human Resources Management Information System (HRMIS) was behind schedule, and performance benchmarks were not being complied with.</li> <li>• The scope of the Recruitment Quality Assurance (RQA) team did not include the requirement to check that members of the shortlisting and recruitment panels submit Conflict of Interest declarations.</li> </ul>
<p>Women’s Economic Empowerment Rural Development Project (WEE-RDP)</p>	<ul style="list-style-type: none"> <li>• Unqualified candidates were recruited for three of the eight positions we sampled. Also, there was a failure to reconcile longlists to the depository of submitted CVs, potentially resulting in the exclusion of qualified candidates from the recruitment process.</li> <li>• Members of Bid Opening and Bid Evaluation Committees were not required to submit Conflict of Interest declarations, and the World Bank Procurement Guidelines on contract award publication were not complied with.</li> <li>• There was no documented evidence that the sampled Village Savings and Loans Associations (VSLAs) were certified as ‘matured’ by the Regional Office VSLA Seed Capital Committee, and therefore qualified for Seed Capital.</li> <li>• We noted that internal audits were not conducted regularly by MRRD, and there was no evidence of procedures in place to follow up or track the implementation of audit recommendations.</li> </ul>

# Annex 3: Statements of Expenditure Issued in 2021

In 2021, we issued 119 SoE Cover Letters. In these reviews, we identified the amount we recommend for replenishment based on our review of what implementing agencies have spent, including procurement, payroll, and project implementation and management payroll.

The expenditure claimed for replenishment by the project on its SoE is presented in the ‘Total Expenditure’ column. The ‘Adjustments’ are in respect of questionable transactions and red flags identified during our review, primarily involving non-compliance with procurement and financial policies, and lack of documentation to support the transaction. In some cases, the Adjustments are reversed in subsequent quarters upon resolution of the issues identified, and these are presented in the ‘Reversals’ column. The net of the Adjustments and Reversals are deducted from the Total Expenditure to arrive at the total amount that we recommend for replenishment in our Cover Letters, presented in the ‘Recommended Expenditure’ column.

During the year, we issued Cover Letters to assist the World Bank in documenting expenditure up to 15 August 2021 and replenishing project expenditure. Of 119 Cover Letters in total, we issued 91 before mid-August recommending replenishment of expenditure amounting to \$307.63 million. We subsequently issued another 28, documenting expenditure totaling \$76.18 million. The Adjustments (\$9.21 million) amounted to 2.36% of Total Expenditure.

All amounts are presented in US Dollars.

PROJECT	PROJECT ID	PERIOD	TOTAL EXPENDITURE	ADJUSTMENTS	REVERSALS	RECOMMENDED EXPENDITURE
Pre-15 August 2021						
A2F	P128048	Q4 1399	1,623,818	(12,801)		1,611,017
A2F	P128048	Q1 1400	1,815,028	470		1,815,498
A2F	P128048	Q1-Q2 1400	2,267,173	-		2,267,173
AGASP	P172109	Q3 & Q4 1399	1,226,808	-		1,226,808
AGASP	P172109	Q1&Q2 1400	133,335	(750)		132,585
ALASP	P164762	Q1 & Q2 1399	381,356	(93,263)		288,093
ALASP	P164762	Q3 & Q4 1399	1,153,820	(252,469)		901,351
ARAP (MoPW)	P125961	Q3 1399	1,657,059	(307,841)		1,349,218
ARAP (MRRD)	P125961	Q3 1399	2,581,618	(690,927)		1,890,691
ARAP (MRRD)	P125961	Q4 1399	1,728,683	(1,167,894)		560,789
ARAP (MRRD) Final	P125961	Q1&Q2 1400	1,084,532	-		1,084,532
ASDP II	P132742	Q4 1399	594,699	(12,161)		582,538
ASGRP	P160606	Q3 & Q4 1399	152,374	(401)		151,973
CASA-CSP	P149410	Q2 1399	204,070	(6,559)		197,511
CASA-CSP Grants	P149410	Q3 1399	33,532	-		33,532

PROJECT	PROJECT ID	PERIOD	TOTAL EXPENDITURE	ADJUSTMENTS	REVERSALS	RECOMMENDED EXPENDITURE
CASA-CSP OpEx	P149410	Q3 1399	224,839	(13,604)		211,235
CASA-CSP Grants & OpEx	P149410	Q4 1399	556,990	(5,766)		551,224
CASA-CSP Grants	P149410	Q1 1400	967,064	(9,572)		957,492
CASA-CSP Grants	P149410	Q2 1400	1,034,916	(65)		1,034,851
CASA-CSP OpEx	P149410	Q1 1400	145,936	-		145,936
CASA-CSP OpEx	P149410	Q2 1400	257,825	-		257,825
CASA-CSP COVID-19 Relief Grant Lot 1	P149410	Q1 1400	22,083	(10,185)		11,898
CASA-CSP COVID-19 Relief Grant Lot 2	P149410	Q2 1400	520,407	(4,516)		515,891
CASA-1000	P145054	Q4 1399	341,784	(497)		341,287
CCAP (IDLG) OpEx	P160568	Q3&Q4 1399	27,098,980	(1,082,755)		26,016,225
CCAP (MRRD) OpEx	P160567	Q2 1399	5,076,104	(1,327,400)		3,748,704
CCAP (MRRD) OpEx	P160567	Q3 1399	10,628,653	(696,856)		9,931,797
CCAP (MRRD) OpEx	P160567	Q4 1399	6,895,860	(66,950)		6,828,910
CCAP (MRRD) CDC Grant Lot 4	P160567	Q3 1399	6,668,008	(3,452)	31,589	6,696,145
CCAP (MRRD) CDC Grant Lot 5	P160567	Q4 1399	6,886,799	(239)	3,452	6,890,012
CCAP (MRRD) CDC Grant Lot 6	P160567	Q4 1399	8,839,254	(28,084)		8,811,170
CCAP (MRRD) CDC Grant Lot 7	P160567	Q4 1399	5,030,036	(1,441)		5,028,595
CCAP (MRRD) CDC Grant Lot 8	P160567	Q1 1400	5,207,764	(21,636)		5,186,128
CCAP (MRRD) CDC Grant Lot 9	P160567	Q1&Q2 1400	14,598,777	(38,590)		14,560,187
CCAP (MRRD) CDC Grant Lot 10	P160567	Q2 1400	15,709,701	(52,228)		15,657,473
CCAP COVID-19 Relief Grants Lot 1	P160567	Q2 & Q4 1399	10,271,567	(148,051)		10,123,516

PROJECT	PROJECT ID	PERIOD	TOTAL EXPENDITURE	ADJUSTMENTS	REVERSALS	RECOMMENDED EXPENDITURE
CCAP COVID-19 Relief Grants Lot 2	P160567	Q1 1400	5,556,005	(149,075)		5,406,930
CCAP COVID-19 Relief Grants Lot 3	P160567	Q1 & Q2 1400	3,812,743	(18,729)	256,820	4,050,834
CCAP COVID-19 Relief Grants Lot 4	P160567	Q2 1400	14,127,383	(266,466)		13,860,917
CCAP (MRRD) OpEx	P160567	Q1 1400	4,203,824	-		4,203,824
CIP	P160619	Q4 1399	2,786,443	(48,926)		2,737,517
CIP	P160619	Q1&Q2 1400	1,869,741	(147,499)		1,722,242
COVID-19 ERHPP	P173775	Q3 & Q4 399	16,500,714	-		16,500,714
Digital CASA	P156894	Q3 & Q4 1399	680,202	(8)		680,194
Digital CASA	P156894	Q1&Q2 1400	148,684	-		148,684
Emergency Agriculture and Food Supply (EATS)	P174348	Q4 1399	130,284	(105,179)		25,105
EQRA (MoE)	P159378	Q4 1399	807,871	(138,036)		669,835
EQRA (MRRD) CDC Grant-2	P159378	Q2 1399	6,385,398	(41,142)		6,344,256
EQRA (MRRD) CDC Grant-3	P159378	Q3 1399	5,874,310	(6,452)		5,867,858
EQRA (MRRD) CDC Grant-4	P159378	Q4 1399	5,616,620	(79,332)		5,537,288
EQRA (MRRD) CDC Grant-5	P159378	Q4 1399	4,937,251	-		4,937,251
EQRA (MRRD) CDC Grant-6	P159378	Q4 1399	6,889,366	(3,449)		6,885,917
EQRA (MRRD) CDC Grant-7	P159378	Q1 1400	1,841,656	-		1,841,656
EQRA (MRRD) CDC Grant-8	P159378	Q1 1400	6,528,507	(5,953)		6,522,554
EQRA (MRRD) CDC Grant-9	P159378	Q2 1400	2,052,147	(23,737)		2,028,410
EQRA (MRRD) OpEx	P159378	Q3 1399	399,910	-		399,910
EQRA (MRRD) OpEx	P159378	Q4 1399	664,164	(6,926)		657,238
EQRA (MRRD) OpEx	P159378	Q1 1400	275,677	-		275,677
EZ-Kar (IDLG)	P166127	Q2&Q4 1399	1,376,883	(55,446)		1,321,437
EZ-Kar (KM)	P166127	Q4 1399	65,025	(1,485)		63,540
EZ-Kar (MoEC)	P166127	Q4 1399	308,993	(323)		308,670
EZ-Kar (MoFA)	P166127	Q4 1399	100,623	(4,582)		96,041

PROJECT	PROJECT ID	PERIOD	TOTAL EXPENDITURE	ADJUSTMENTS	REVERSALS	RECOMMENDED EXPENDITURE
EZ-Kar (MoFA)	P166127	Q1&Q2 1400	75,146	-		75,146
FSP	P159655	Q3 1399	2,208,479	(48,415)		2,160,064
FSP	P159655	Q4 1399	3,269,666	(50)		3,269,616
HEDP	P146184	Q4 1399	558,397	(2,733)	1,099	556,763
HEDP	P146184	Q1 1400	307,266	-	3,702	310,968
HEP	P162022	Q4 1399	3,731,133	75		3,731,208
IRD P	P122235	Q4 1399	13,321,802	(806)	1,903,468	15,224,464
IRD P	P122235	Q1&Q2 1400	5,371,951	-	(1,903,318)	3,468,633
IRD P Final	P122235	Q1&Q2 1400	3,053,182	(767)		3,052,415
KMDP	P125597	Q4 1399	2,869,985	(68,703)		2,801,282
KUTEI	P131864	Q3 & Q4 1399	4,494,348	(3,293)		4,491,055
KUTEI	P131864	Q1 & Q2 1400	443,240	-		443,240
NHLP	P143841	Q4 1399	7,865,594	(100,800)		7,764,794
MASOB	P161348	Q2 & Q4 1399	921,941	(823)		921,118
NHRP	P132944	Q3 1399	335,116	(20,138)		314,978
NHRP	P132944	Q4 1399	505,533	-		505,533
OMAID	P168179	Q3 1399	309	-		309
OMAID	P168179	Q1Q2 1399	12,940	-		12,940
OMAID	P168179	Q4 1399	77,570	(1,267)		76,303
PPIAP	P158768	Q3 & Q4 1399	891,019	(663)		890,356
PAISA (DAB)	P168266	Q3 & Q4 1399	14,183	-		14,183
PAISA (MoF)	P168266	Q1&Q2 1400	9,498	-		9,498
Sehatmandi	P160615	Q3&Q4 1399	5,987,912	(976,400)		5,011,512
TAGHIR	P166978	Q3 & Q4 1399	6,433,723	(2,019)	35,476	6,467,180
THRCP	P145347	Q4 1399	4,949,901	(66,446)		4,883,455
UDSP	P147147	Q4 1399	1,963,985	(439)		1,963,546
WEE-NPP	P159291	Q3 & Q4 1399	152,472	(93,733)		58,739
WEE-RDP	P164443	Q3 1399	3,028,677	(44,522)		2,984,155
WEE-RDP	P164443	Q4 1399	5,628,275	(151,406)		5,476,869
Total Pre-15 August 2021			316,044,919	(8,742,576)	332,288	307,634,631
Post-15 August 2021						
A2F	P128048	Q2-Q3 1400	1,198,518	-		1,198,518
AGASP	P172109	Q3 1400	93,873	-		93,873
ARAP (MoPW)	P125961	Q4 1399	5,751,571	3,071	307,841	6,062,483
ARAP (MoPW) Final	P125961	Q1Q2 1400	4,322,296	29		4,322,325
CCAP (MRRD) CDC Grant Lot 11	P160567	Q3 1400	6,532,434	(24,816)		6,507,618

PROJECT	PROJECT ID	PERIOD	TOTAL EXPENDITURE	ADJUSTMENTS	REVERSALS	RECOMMENDED EXPENDITURE
CCAP	P160567	Q3 1400	1,635,895	(46,371)		1,589,524
COVID-19 Relief Grants Lot 5						
CCAP (MRRD) OpEx	P160567	Q2 1400	5,158,316	(145,450)		5,012,866
COVID-19 ERHPP	P173775	Q1&Q2 1400	13,021,444	-		13,021,444
Emergency Agriculture and Food Supply (EATS)	P174348	Q1-Q2 1400	9,621,292	-		9,621,292
EQRA (MoE)	P159378	Q1&Q2 1400	1,012,758	-		1,012,758
EQRA (MoE)	P159378	Q3 1400	660,826	-		660,826
EZ-Kar (KM)	P166127	Q1&Q2 1400	402,889	-		402,889
EZ-Kar (MoEC)	P166127	Q1&Q2 1400	460,749	-		460,749
FSP	P159655	Q1&Q2 1400	1,461,943	-		1,461,943
HEDP	P146184	Q2 1400	294,480	(1,472)		293,008
HEDP	P146184	Q3 1400	217,227	(736)		216,491
KMDP	P125597	Q1&Q2 1400	4,485,271	-	65,505	4,550,776
NHLP Final	P143841	Q1&Q2 1400	158,570	-	2,150,920	2,309,490
PAISA (DAB)	P168266	Q1 & Q2 1400	32,106	-		32,106
PAISA (DAB)	P168266	Q3 1400	34,615	-		34,615
PAISA (MoF)	P168266	Q3 1400	3,920	-		3,920
TAGHIR	P166978	Q1&Q2 1400	4,425,594	-		4,425,594
THRCP	P145347	Q1&Q2 1400	1,172,324	(103,036)		1,069,288
THRCP	P145347	Q3 1400	1,475,021	(55,070)		1,419,951
REACH (IDLG) CDC Lot 1	P174119	Q3 FY 1400	4,383,004	(2,352)		4,380,652
REACH (IDLG) CDC Lot 2	P174119	Q3 FY 1400	365,971	(349)		365,622
REACH (MRRD) CDC Lot 1	P174119	Q3 FY 1400	4,776,672	(94,132)		4,682,540
REACH (MRRD) CDC Lot 2	P174119	Q3 FY 1400	968,935	-		968,935
Total Post-15 August 2021			74,128,514	(470,684)	2,524,266	76,182,096
Grand Total			390,173,433	(9,213,260)	2,856,554	383,816,727

# Annex 4: Service Provider Invoice Review

We completed our review of invoices submitted by 22 Service Providers for the Sehatmandi project in 34 provinces amounting to \$23.28 million and recommended payment against a claim amounting to \$15.60 million, which represents 67% of the total invoiced amount.

SERVICE PROVIDER (SP)	PROVINCE	AMOUNT INVOICED BY SP (USD)	AMOUNT CERTIFIED BY TPMA (USD)	CERTIFIED AS % OF INVOICED AMOUNT
AADA	Ghazni	1,041,817	435,277	42%
AADA	Herat	638,950	219,720	34%
AADA	Nangarhar	2,638,382	2,093,973	79%
AADA	Zabul	380,709	321,895	85%
AHEAD	Nooristan	334,589	-	0%
AHEAD	Samangan	390,074	211,044	54%
AHEAD	Takhar	973,551	438,079	45%
AKF	Badakhshan	1,020,456	953,343	93%
AKF	Bamyan	477,829	341,690	72%
BARAN	Kandahar	454,103	276,147	61%
BDN	Baghlan	561,272	409,186	73%
BDN	Balkh	873,907	349,874	40%
BDN	Takhar	380,344	330,585	87%
BRAC	Helmand	693,143	394,579	57%
CAF	Logar	663,406	442,142	67%
CHA	Ghor	426,633	295,250	69%
HEWAD/NAC	Paktia	405,323	230,241	57%
HNTPO	Laghman	444,412	326,318	73%
HNTPO/ORCD	Kunar	764,285	553,306	72%
JACK	Kunduz	692,394	324,403	47%
MMRCA (National)	Badghis	501,703	281,778	56%
MOVE	Daikundi	428,443	362,734	85%
MRCA	Farah	478,648	283,265	59%
MRCA	Nimruz	373,824	301,354	81%
OHPM	Khost	376,239	163,253	43%
OHPM	Paktika	521,054	115,226	22%
PETS	-	51,953	51,953	100%
SAF	Jawzjan	407,375	193,352	47%
SAF	Sar-I Pul	424,009	172,618	41%
SCA	Wardak	525,556	434,789	83%
SDO	Kabul	384,186	213,589	56%
SDO	Zabul	316,361	218,102	69%

SERVICE PROVIDER (SP)	PROVINCE	AMOUNT INVOICED BY SP (USD)	AMOUNT CERTIFIED BY TPMA (USD)	CERTIFIED AS % OF INVOICED AMOUNT
SDO/OCED	Faryab	567,170	477,651	84%
SHDP	Urozgan	518,667	237,745	46%
Total USD		20,130,767	12,454,461	62%
SEHATMANDI TPM	-	3,045,728	3,045,728	100%
WHO	-	100,000	100,000	100%
	Total USD	3,145,728	3,145,728	
		23,276,495	15,600,189	67%



# Annex 5: Central Asia-South Asia 1000 Community Support Program (CASA CSP)

## INTRODUCTION

The Central Asia-South Asia 1000 Community Support Program (CASA CSP) assisted communities along the transmission line being constructed as part of the Central Asia-South Asia Electricity Transmission and Trade Project (CASA-1000). The project was implemented in alignment with the Citizens' Charter Afghanistan Project (CCAP). CASA CSP covered communities within the 4-kilometer "corridor of influence" (COI) along the transmission line. In communities where CCAP and CASA CSP overlapped, their Community Development Plans (CDPs) were revised and CASA CSP social mobilizers focused on sub-project implementation and building support for the transmission line. All sub-projects implemented by CASA CSP were managed by the Ministry of Rural Rehabilitation and Development (MRRD).

## FINANCIAL MONITORING

An Internal Controls Assessment was planned and started in March 2021 but could not be fully completed following the change of government in August 2021. An interim report without management feedback was issued in March 2022. Ten Statements of Expenditure were completed in 2021 for MRRD.

### CASA-CSP Monitoring Activities

-  A financial review of sub-project expenditures.
-  Engineering assessments to determine physical progress, compliance with design, engineering best practice, project management, and environmental and social safeguard standards.
-  In-person interviews by social researchers to check available project documentation and adherence to environmental and social safeguards.
-  Telephone interviews to better understand project implementation, particularly with respect to community engagement, including elements such as CDC Mobilization, CDC Elections, Community Development Plans, and CDC Management.

Table 1: Statement of Expenditure Claims in 2021 (in USD)

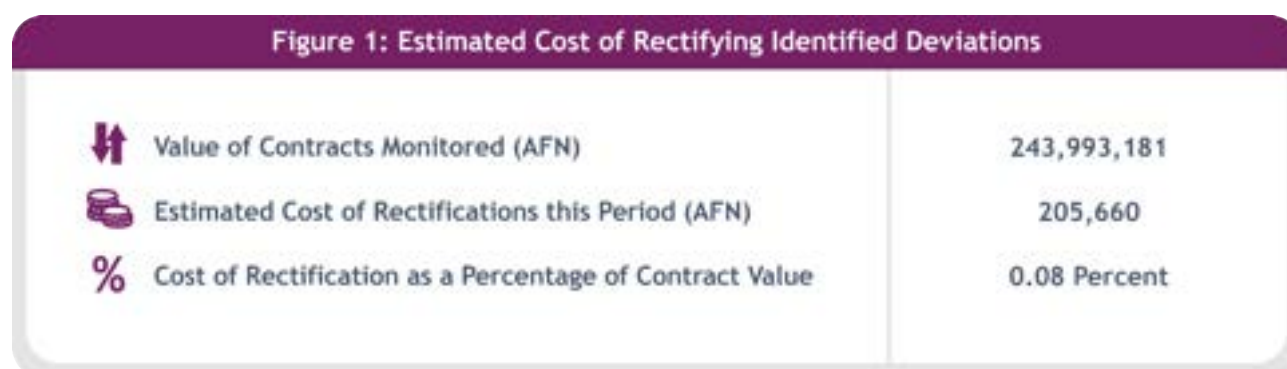
PERIOD OF CLAIM	PROJECT SPECIFICATIONS	PROCUREMENT	PAYROLL	PIM <sup>1</sup> COSTS EXCL PAYROLL	TOTAL	ADJUSTMENT PROPOSED	REPLENISHMENT
Q2 1399	CASA CSP (Opex)	0	197,511	6,559	204,070	(-6,559)	197,511
Q3 1399	CASA CSP (Grants)	33,532	0	0	33,532	0	33,532
Q3 1399	CASA CSP (Opex)	0	197,054	27,785	224,839	(-13,604)	211,235

Table 1: Statement of Expenditure Claims in 2021 (in USD) (continued)

PERIOD OF CLAIM	PROJECT SPECIFICATIONS	PROCUREMENT	PAYROLL	PIM <sup>1</sup> COSTS EXCL PAYROLL	TOTAL	ADJUSTMENT PROPOSED	REPLENISHMENT
Q4 1399	CASA CSP (Grants & Opex)	230,278	54,409	272,303	556,991	(5,766)	551,225
Q1 1400	CASA CSP (Grants)	967,064	0	0	967,064	(9,572)	957,492
Q1 1400	CASA CSP (Opex)	0	145,911	25	145,936	0	145,936
Q1 1400	CASA CSP (Covid Relief Grant) Lot 1	22,083	0	0	22,083	(10,185)	11,898
Q2 1400	CASA CSP (Grants)	1,034,916	0	0	1,034,916	(65)	1,034,851
Q2 1400	CASA CSP (Opex)	37,719	220,006	100	257,825	0	257,825
Q2 1400	CASA CSP (Covid Relief Grant) Lot 2	520,407	0	0	520,407	(4,516)	515,891
<b>TOTAL</b>		<b>2,845,999</b>	<b>814,891</b>	<b>306,772</b>	<b>3,967,663</b>	<b>(50,267)</b>	<b>3,917,396</b>

Our financial review of the 67 CDCs that had been awarded contracts worth AFN 243,993,181 identified no sub-projects where financial progress exceeded physical progress by more than 35 percent. This means that financial expenditures for all sub-projects were reasonably aligned with construction progress on site. In addition, our assessment identified four sub-projects where the assessed physical progress was at least 35 percent greater than reported financial progress. For the purposes of this report, financial progress is reported as the percentage of the CDCs’ approved budget that has been spent, and represents actual expenditure reported to date on sub-project activities.

We also assessed the cost of rectifying identified deviations during this reporting period at less than 0.1 percent of the value of monitored contracts (AFN 205,660).



## PHYSICAL MONITORING

Our engineers made in-person site visits to 67 sub-projects in 67 communities in five provinces. In addition, social researchers made in-person site visits to 66 out of the 67 sub-projects that engineers visited. We also conducted 211 phone interviews with CDC office-bearers and community members covering 44 sub-projects of the 67 sub-projects that engineers visited, which were located in 44 communities in four provinces.

<sup>1</sup> Project Implementation and Management

Figure 2: Overview of Physical and Financial Monitoring Activities



### Number of Sub-Projects Visited per Province

1	Baghlan
19	Kunduz
22	Laghman
9	Nangarhar
16	Panjshir

### Summary of CASA CSP Monitoring Activities

CDCs Monitored by Physical and Financial Monitoring Teams	Sub-Projects Monitored by Physical and Financial Monitoring Teams
<b>67</b>	<b>67</b>

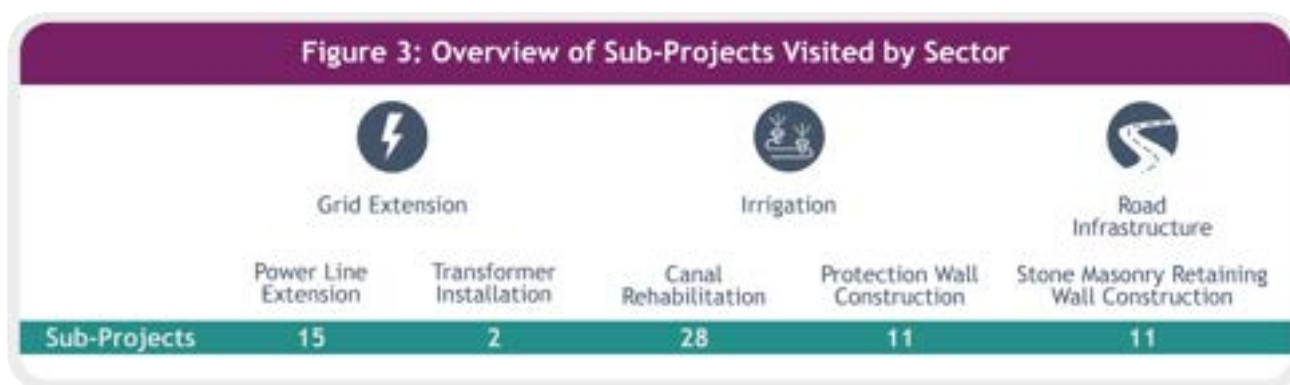
### Respondents

Total respondents: **211** (20) (191)

Role	(20)	(191)	Total
CDC Head	0	35	35
CDC Deputy	6	4	10
CDC Secretary	3	4	7
CDC Treasurer	1	27	28
Sub-Committee Member	2	13	15
Community Members/ Non-CDC Members	8	108	116

### TPMA Staff Monitoring CASA CSP

Social Researchers: 10 (0) (10)	Call Centre Agents: 13 (13) (0)	Engineers: 10 (0) (10)
---------------------------------	---------------------------------	------------------------



## Beneficiaries

A total of 92,695 people were reported to be living in the 67 communities visited by our engineers, of which the sub-projects were intended to reach 16,447 households. Engineers reported that the sub-projects had in fact reached 15,493 households, 94 percent of the planned number of households and 17 percent of all households. Table 2 disaggregates these findings by province.

Table 2: Beneficiaries Planned and Reached for the Monitored Sub-Projects

	BAGHLAN	KUNDUZ	LAGHMAN	NANGARHAR	PANJSHIR	TOTAL
A) Number of sub-projects monitored	1	19	22	9	16	67
B) Number of communities/CDCs monitored	1	19	22	9	16	67
C) Total number of people in the communities monitored	246	42,196	19,798	16,258	14,197	92,695
D) Total number of planned beneficiary households in the communities monitored	41	6,907	2,957	2,732	3,810	16,447
E) Total number of actual beneficiary households in the communities monitored	60	6,907	3,010	2,865	2,651	15,493
F) Actual number of beneficiary households / Planned number of beneficiary households (E/D)	146%	100%	102%	105%	70%	94%

## Sub-Project Status

Engineers found only 11 sub-projects (16 percent) to be Ongoing, and assessed the other 56 as Suspended. The most cited reason for suspension was the non-receipt of funds (36 percent, n=20), followed by insecurity (30 percent, n=17), and disputes involving the contractor and/or community (18 percent, n=10). Both non-receipt of funds and insecurity can be explained by the rapidly deteriorating security situation in August when monitoring for CASA CSP took place.

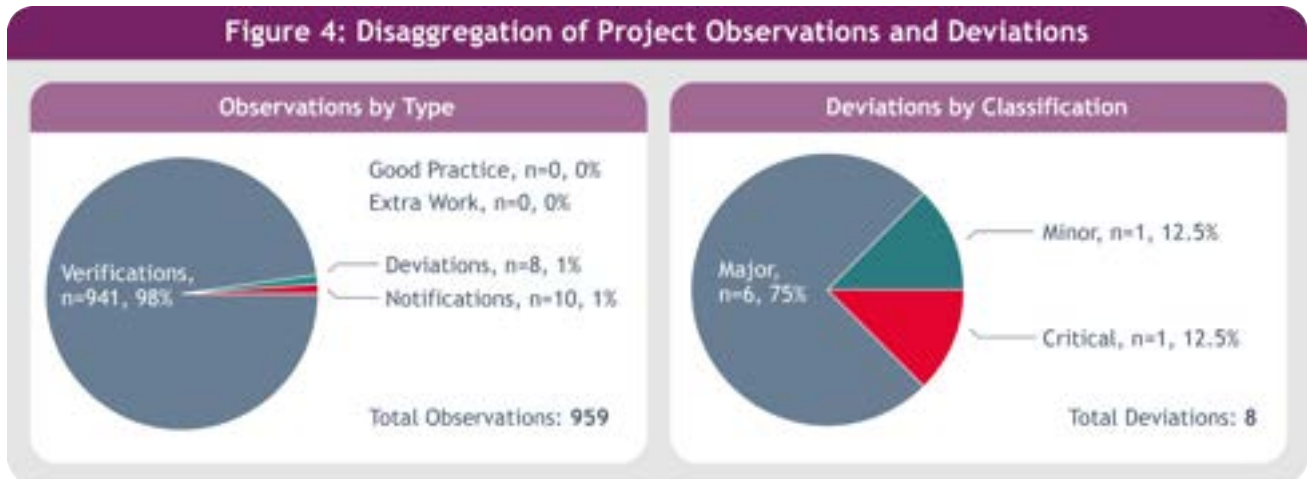
## Observations

During their 67 site visits, our engineers made 959 ‘observations’. Observations consist of all the data points captured by our engineers when assessing sub-projects. For CASA-CSP, these comprised the following:

- Verifications, which include a multitude of different checks of construction standards.
- Deviations, that is, undocumented changes from the specified project design, or shortcomings in agreed construction standards or the application of social or environmental safeguards.

These are categorised as Critical, Major, or Minor and required a response from the Government partner as to whether they had been rectified.

- Notifications, which are minor deviations with an assessed cost of less than USD 50 to rectify.
- Good Practice, where construction methods or design adjustments improved the functionality of the project at no additional cost.
- Extra Work, additional work undertaken to extend the content or quality of work done beyond the design specifications.



### Aspect Scores

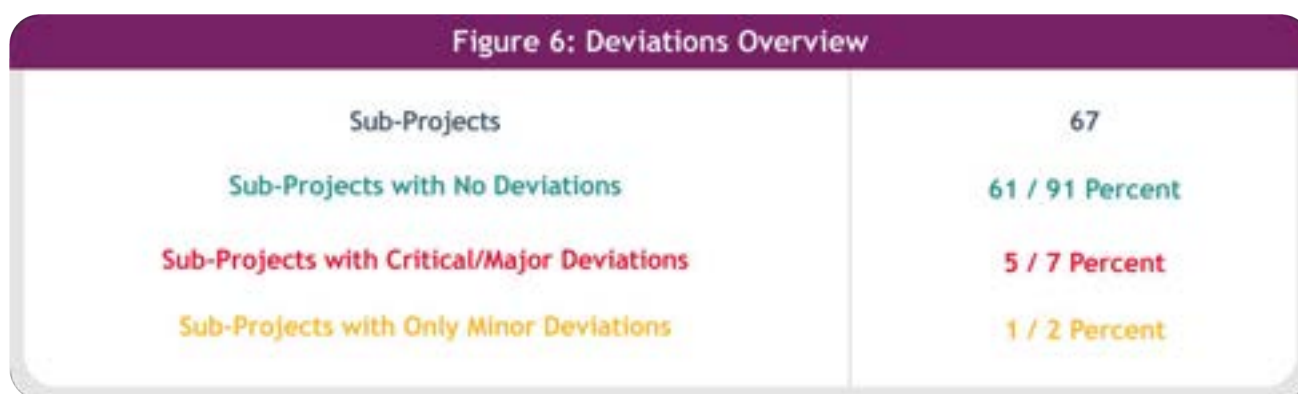
We graded CASA CSP sub-projects by the quality and applicability of design, quality of materials, and workmanship. These ratings ranged from 1 (low) to 5 (high). The methodology for how these ratings are provided is explained in Annex 1. Overall, sub-projects tended to score more highly on Design than Materials or Workmanship.



### Deviations and Notifications

Our engineers identified eight deviations—one Critical, six Major, and one Minor—affecting six sub-projects. Sixty-one sub-projects (91 percent) had no deviations. There were two sub-projects with two Major deviations each, both involving grid extension and implemented by a contractor.

Engineers also identified 10 notifications for nine sub-projects. Six related to the materials used, three to project management, and one to operations and maintenance. There were 13 sub-projects with deviations and/or notifications; 81 percent of the sub-projects monitored (n=54) were not found to have any deviations or notifications.



## Rectifications and Open Deviations

As CASA CSP was monitored for the first time and only once in August 2021, the total number of open deviations is equal to those identified during this reporting period.

## Documentation

During site visits, our engineers and social researchers sought to identify documents meant to be available at work sites or held by local communities. The documentation was available at just over half of sites (55 percent, n=550). In most cases where documents were not reported as available, respondents reported that they were stored elsewhere (39 percent, n=391). The least available items were the time-bound work plan and the site selection criteria, which did not exist for 17 and 10 sub-projects respectively.

Table 3: Available Project Documentation

TYPE OF DOCUMENT	NUMBER OF SUB-PROJECTS FOR WHICH DOCUMENT:							
	IS AVAILABLE ON SITE		IS AVAILABLE ELSEWHERE		DOES NOT EXIST		STATUS IS UNCLEAR	
	N	%	N	%	N	%	N	%
Infrastructure-related documentation (as reported by engineers)								
Form 8 (Sub-Project Proposal)	48	72%	19	28%	0	0%	0	0%
Form 7 (Sub-Project Contract)	46	69%	21	31%	0	0%	0	0%

Table 3: Available Project Documentation (continued)

TYPE OF DOCUMENT	NUMBER OF SUB-PROJECTS FOR WHICH DOCUMENT:							
	IS AVAILABLE ON SITE		IS AVAILABLE ELSEWHERE		DOES NOT EXIST		STATUS IS UNCLEAR	
Site Selection Criteria	35	52%	22	33%	10	15%	0	0
Site Plan	41	61%	20	30%	6	9%	0	0%
Design Drawings	40	60%	20	30%	7	10%	0	0%
Bill of Quantities	48	72%	19	28%	0	0%	0	0%
Time Bound Workplan	30	45%	20	30%	17	25%	0	0%
CDC-related documentation (as reported by social researchers)	N	%	N	%	N	%	N	%
Document A	21	32%	42	64%	1	2%	2	3%
Document B	21	32%	43	65%	1	2%	1	2%
Bank Documents	39	59%	27	41%	0	0%	0	0%
Cash Register	41	62%	25	38%	0	0%	0	0%
Expense Receipts	40	61%	25	38%	1	2%	0	0%
Community Contribution Plan	26	39%	35	53%	5	8%	0	0%
Community Development Plan	40	61%	24	36%	1	2%	1	2%
CDC Minutes	34	52%	29	44%	2	3%	1	2%
<b>TOTAL</b>	<b>550</b>	<b>55%</b>	<b>391</b>	<b>39%</b>	<b>51</b>	<b>5%</b>	<b>5</b>	<b>1%</b>

## ENVIRONMENTAL AND SOCIAL SAFEGUARDS

### Environmental Impact

No negative environmental impacts were cited for any of the 67 sub-projects monitored. However, for five out of 67 sub-projects (7 percent), engineers reported that transportation of construction materials had caused land degradation or soil erosion. Engineers found that trees had been cut at two out of 67 sub-projects, both in Panjshir province. In all, 16 trees were reported to have been cut, and no trees had yet been replanted. Engineers reported that more than half of the sub-projects (54 percent, n=36) had an Environmental and Social Screening Checklist-based Environmental and Social Management Plan (ESMP) available. In addition, the checklist was reported to be available elsewhere for 21 sub-projects (31 percent), while for 10 sub-projects (15 percent) the document was reported to not exist (seven of these 10 sub-projects were in the Kama district in Nangarhar). Similarly, the ESMP was available for 20 sub-projects (30 percent), deemed unnecessary for 40 sub-projects (60 percent), and reported to not exist for seven sub-projects (10 percent) (six of these seven sub-projects were in the Unaba district in Panjshir).

Table 4: Environmental Impact and Documentation

SUBJECT MONITORED (SOURCE)	APPLICABLE SUB-PROJECTS	
	N	%
Environment (Engineers)		
Potential negative environmental impacts identified	0/67	0%
Disposal of waste material discussed with community	53/67	79%
Land degradation and/or soil erosion due to transportation of construction materials	5/67	7%
Sub-projects where trees were cut down	2/67	3%
Sub-projects where trees were cut down with new trees replanted	0/2	0%
Sub-projects that had a quarry	20/67	30%
Sub-projects that had a quarry that damaged environment	0/20	0%
Sub-project had an Environmental and Social Screening Checklist-based Environmental and Social Management Plan	57/67	85%
Sub-projects that required an Environmental and Social Management Plan (ESMP) based on the Environmental and Social Screening Checklist	27/57	47%
Sub-projects that required an ESMP and had an ESMP	20/27	74%

## Health and Safety

None of the sub-projects monitored were deemed at risk of contaminating nearby sources of drinking water and landmines were not reported to be present near any of the sub-projects. Three sub-projects were found to be prone to flooding: two in Kunduz where flooding had caused a deviation and one in Laghman. The sub-project in Laghman did not have mitigation measures in place; the situation for the Kunduz sub-projects was not established. For 35 out of 67 sub-projects (52 percent), an Environmental and Social Safeguards focal point was reported as having been appointed within the community for the sub-project.

There were 11 sub-projects where construction was ongoing at the time of the site visits. At nine sites, workers were seen working on site; at four of these, they were seen wearing Personal Protective Equipment. Safety training for workers had been conducted at eight of the nine, but none had a first aid kit available. Minors were not reported to be working at any sites. Drinking water was provided to workers at five of the nine sites. An incident reporting system was not in place for any of the nine sub-projects where work was ongoing. No noise or dust pollution was observed for any of the sub-projects where work was ongoing.

Table 5: Health and Safety

SUBJECT MONITORED (SOURCE)	APPLICABLE SUB-PROJECTS	
	N	%
Health and Safety (Engineers)		
Drinking water at risk of contamination by sub-project construction	0/65	0%
Sub-project is prone to flooding	3/67	4%
Mitigation measures are in place when sub-project is prone to flooding	0/3	0%
Landmines present within 1km of the construction site	0/67	0%
Sub-project had a filled-out landmine form	53/67	79%
Environmental and Social Safeguards (ESS) focal point appointed	35/67	52%



Table 5: Health and Safety (continued)

SUBJECT MONITORED (SOURCE)	APPLICABLE SUB-PROJECTS	
Ongoing Sub-projects	11/67	16%
Dust pollution observed	0/11	0%
Noise pollution observed	0/11	0%
Incident Reporting System in place	0/11	0%
Workers were seen on site at ongoing sub-projects	9/11	82%
Workers were seen wearing PPE	4/9	44%
Safety training conducted for workers	8/9	89%
First aid kit available	0/9	0%
Minors were seen working on site	0/9	0%
Drinking water was provided to workers	5/9	56%

### Land Acquisition

Findings in this section are based on engineers’ assessments and social researchers’ on-site interviews with community members. Engineers reported that land had been acquired for 25 percent (n=17) of monitored sub-projects, with land transfer documentation available on site for 11 sub-projects, which is 65 percent of all sub-projects where land was acquired. For six sub-projects where land was acquired but land transfer documentation was not available on site, the documentation was reported to be stored in the Project Management Unit office.

Engineers reported that the source of land acquired was mostly private (41 percent, n=7) or community owned (29 percent, n=5). Land was exclusively acquired through donation (100 percent, n=17). There were no households reported to have been affected by loss of land. Social researchers confirmed this by reporting that no people were forced to leave their lands because of land acquisition. Social researchers also reported that no land had been donated involuntarily.

Table 6: Land Acquisition

SUBJECT MONITORED (SOURCE)	APPLICABLE SUB-PROJECTS	
Land Acquisition (Engineers)	N	%
Land Acquired	17/67	25%
Land Transfer documentation available on site	11/17	65%
Land Transfer documentation available in PMU Office if not on site	6/6	100%
Source of land acquired was private	7/17	41%
Source of land acquired was community owned	5/17	29%
Source of land was private/community owned	2/17	12%
Source of land was government/community owned	3/17	18%
Land was acquired by donation	17/17	100%
Land transfer negatively affected households	0/17	0%
Land transfer negatively affected businesses	0/17	0%
Land Acquisition (Social Researchers)	N	%
Land was donated involuntarily	0/17	0%
People were forced to leave their home because of land acquisition	0/17	0%

## Grievance Management

Social researchers reported that 91 percent of all communities (n=60) had a Community Participatory Monitoring/Grievance Handling Mechanism Sub-Committee (CPM/GHM) for handling grievances. For 40 percent of these (n=24), a document was available with the names of CPM/GHM members. For most of the 36 communities where the document was not available, social researchers were told that the documents were stored elsewhere (83 percent, n=30), but for six communities (17 percent), the documents did not exist.

Table 7: Grievance Management, as Reported by Social Researchers

SUBJECT MONITORED (SOURCE)	APPLICABLE SUB-PROJECTS	
	N	%
Grievance Management (Social Researchers)		
A CPM/GHM is available	60/66	91%
A document with names of CPM/GHM members is available on site	24/60	40%
If not available on site, the document with names of CPM/GHM members is available elsewhere	30/36	83%

Almost all of the CDC office-bearers and sub-committee members (89 percent, n=85) reported that a CPM/GHM was available, and more than two-thirds of those that did so reported that the CPM/GHM included female members (73 percent, n=62). More than two-thirds of all respondents (69 percent, n=146) reported that there was a designated CPM/GHM focal point in their community.

Table 8: Grievance Management, as Reported by Phone Respondents

SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
Grievance Management (Phone interviews - only CDC office-bearers and sub-committee members)	N	%	N	%	N	%
A CPM/GHM is available	75/83	90%	10/12	83%	85/95	89%
The CPM/GHM has female members	55/75	73%	7/10	70%	62/85	73%
Grievance Reporting (Phone interviews - all respondents)	N	%	N	%	N	%
There is a designated CPM/GHM focal point in the community	132/191	69%	14/20	70%	146/211	69%
Grievances have been reported	16/191	8%	1/20	5%	17/211	8%

## COMMUNITY ENGAGEMENT

### Participatory Community Activities

There are five types of required participatory activities used to assess community needs and improve sub-project planning: a Leaking Pot Exercise, Resource Mapping, a Seasonal Calendar, a Well-Being Analysis, and Women’s Mobility Mapping. On average, 75 percent of respondents reported that all five social mobilization activities had occurred. In addition, almost all (94 percent) respondents who reported community mobilization activities had taken place also reported that the activities had benefited their community. The benefits mentioned included increased knowledge relating to resourcing/financing and a reduction in traditional expenses, increased knowledge about seasonal work, and increased solidarity among community members, and empowerment of women.

On average, the activity with the largest share of respondents citing benefits was the Seasonal Calendar activity (98 percent, n=130) while the Women’s Mobility Mapping had the lowest share at 88 percent (n=115)—likely because only women could participate in this activity.

Almost a third (29 percent, n=62) of respondents, representing 29 communities, reported that recent updates had been made to the Well-Being Analysis. Most of these (n=55) reported that their household had been moved to another category during this revision. Moreover, 33 out of 62 that reported updates had been made to the Well-Being Analysis (53 percent) said their income had stayed the same compared with the previous Well-Being Analysis, 25 (40 percent) said it had increased, and four (7 percent) said it had decreased. Those who said it had decreased pointed to unemployment and a poor agricultural season as main reasons for the decrease.

Table 9: Implementation of Participatory Community Activities, as Reported by Phone Respondents

SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
	N	%	N	%	N	%
Participatory Community Activities (Phone interviews - all respondents)						
Leaking Pot Analysis was conducted	146/191	76%	16/20	80%	162/211	77%
Leaking Pot Analysis provided benefits	136/146	93%	15/16	94%	151/162	93%
Resource Mapping was conducted	155/191	81%	16/20	80%	171/211	81%
Resource Mapping provided benefits	147/155	95%	16/16	100%	163/171	93%
Seasonal Calendar was conducted	119/191	62%	14/20	70%	133/211	63%
Seasonal Calendar provided benefits	117/119	98%	13/14	93%	130/133	98%
Women’s Mobility Mapping was conducted	116/191	61%	14/20	70%	130/211	62%
Women’s Mobility Mapping provided benefits	101/116	87%	14/14	100%	115/130	88%
Well-Being Analysis was conducted	180/191	94%	15/20	75%	195/211	92%
Well-Being Analysis provided benefits	170/180	94%	15/15	100%	185/195	95%
Well-Being Analysis was recently updated	54/180	30%	8/15	53%	62/195	32%
Household changed wealth category during the recent Well-Being Analysis update	48/54	89%	7/8	88%	55/62	89%
Compared with the previous Well-Being Analysis, the household’s income has increased	18/54	33%	7/8	88%	25/62	40%
Compared with the previous Well-Being Analysis, the household’s income has decreased	4/54	8%	0/8	0%	4/62	7%
Compared with the previous Well-Being Analysis, the household’s income has stayed the same	32/54	59%	1/8	12%	33/62	53%

The share of social researchers reporting that the different community consultation activities had taken place (68 percent on average) was smaller than that of phone respondents (75 percent on average) for all activities, except the Women’s Mobility Mapping. These differences are likely related to the differences in the number of participants for each activity: a comparison of Tables 10 and 11 shows that activities with more participants were also more likely to be reported as having taken place by the phone respondents. Social researchers, on the other hand, are not influenced by the size of the number of the participants as they report by sub-project based on available documentation.

Table 10: Implementation of Participatory Community Activities, as Reported by Social Researchers

SUBJECT MONITORED (SOURCE)	APPLICABLE SUB-PROJECTS	
	N	%
Participatory Community Activities (Social Researchers)		
Leaking Pot Analysis was conducted	46/66	70%
Resource Mapping was conducted	44/66	67%
Seasonal Calendar was conducted	50/66	76%
Women's Mobility Mapping was conducted	40/66	61%
Well-Being Analysis was conducted	46/66	70%

Table 11: Average Number of Participants per Sub-Project for Participatory Community Activities

SUBJECT MONITORED (SOURCE)	AVERAGE NO. OF MALE PARTICIPANTS	AVERAGE NO. OF FEMALE PARTICIPANTS	AVERAGE NO. OF TOTAL PARTICIPANTS
Participatory Community Activities (Phone interviews - all respondents)	Mean	Mean	Mean
Leaking Pot Analysis	40	67	107
Resource Mapping	50	82	132
Seasonal Calendar	37	60	97
Women's Mobility Mapping	50	N/A	50
Well-Being Analysis	50	93	143

## CDC Elections

The 211 respondents interviewed by call center staff estimated the proportion of eligible voters that had participated in CDC elections at 82 percent for all eligible male and female voters and 49 percent for female voters.<sup>2</sup> People from Nangarhar province reported the highest percentage of participation by all eligible voters (men and women) at 89 percent, while Panjshir had the lowest percentage of participation at 77 percent. However, Panjshir province had the highest average of eligible female voters at 56 percent, while Laghman had the lowest participation of eligible female voters at 44 percent.

Table 12a: Eligible Voters Participating in CDC Elections by Gender, as Reported by Respondents

SUBJECT MONITORED (SOURCE)	MALE RESPONDENTS	FEMALE RESPONDENTS	ALL RESPONDENTS
CDC Elections (Phone interviews - all respondents)	Mean (N=191)	Mean (N=20)	Mean (N=211)
Average estimated percentage of all eligible voters (male and female) that participated in the CDC Elections	82%	84%	82%
Average estimated percentage of eligible female voters that participated in the CDC Elections	49%	47%	49%

<sup>2</sup> From the data, we suspect that some respondents may have confused CDC elections with general elections when responding to this question.

Table 12b: Eligible Voters Participating in CDC Elections by Province, as Reported by Respondents

SUBJECT MONITORED (SOURCE)	KUNDUZ	LAGHMAN	NANGARHAR	PANJSHIR
CDC Elections (Phone interviews - all respondents)	Mean (N=47)	Mean (n=72)	Mean (N=43)	Mean (N=49)
Average estimated percentage of all eligible voters (male and female) that participated in the CDC Elections	82%	81%	89%	77%
Average estimated percentage of eligible female voters that participated in the CDC Elections	51%	44%	49%	56%

Respondents reported that most people living with a disability were able to participate in the CDC elections (92 percent, n=194) and that no challenges were encountered in getting eligible men and women to participate in CDC elections (96 percent, n=203). Of the few that reported challenges occurring (n=8), these mostly related to election transparency or women not being able to participate in the CDC elections.

### Community Development Plan and CDC Training

Most CDC office-bearers and sub-committee members indicated that, in preparing a CDP, the CDC had conducted a participatory community analysis (91 percent, n=86) and processes to define community priorities (95 percent, n=90). When asked whether issues identified by women had been included in the CDP, 85 percent (n=17) of all women said that this had been the case compared to 70 percent (n=134) of all men. Four-fifths of all respondents that were not CDC office-bearers reported that they had been consulted on the CDP.

Table 13: CDP Consultation Processes

SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
	N	%	N	%	N	%
<b>CDP (Phone interviews - only CDC office-bearers and sub-committee members)</b>						
CDC conducted a participatory community analysis	76/83	92%	10/12	83%	86/95	91%
CDC conducted a process to define 5 to 10 key community priorities and checked how these related to CCAP minimum service standards	80/83	96%	10/12	83%	90/95	95%
<b>CDP (Phone interviews - all respondents)</b>						
Priorities identified by women were included in the CDP	134/191	70%	17/20	85%	151/211	72%
<b>CDP (Phone interviews - all respondents except CDC office-bearers)</b>						
Interviewee was consulted on the CDP him/herself	96/121	79%	8/10	80%	104/131	79%

The CDC office-bearers and sub-committee members interviewed all reported that elders (100 percent, n=90<sup>3</sup>) had been consulted, while most (98 percent, n=88) reported that male community members had been consulted. Female community members were reported to have been consulted by 87 percent (n=78) and young people by 78 percent (n=70). Returnees, where present, were consulted least, at 60 percent (n=54).

<sup>3</sup> There were five CDC office-bearers and sub-committee members who did not provide a response to this question.



Most CDC office-bearers or sub-committee members (91 percent, n=86) said that they had received training on their roles and responsibilities. In addition, most CDC office-bearers or sub-committee members (92 percent, n=87) said that their CDC met at least once a month.

Table 14: CDC Training

SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
	N	%	N	%	N	%
CDC Training (Phone interviews - only CDC office-bearers and sub-committee members)						
CDC office-bearers have received training	75/83	90%	11/12	92%	86/95	91%
CDC met at least once a month	76/83	92%	11/12	92%	87/95	92%

### Sub-Committees

Most respondents (87 percent, n=184) stated that sub-committees had been formed and there was little difference between the percentages of respondents reporting that different sub-committees had been established. Most (95 percent, n=95) CDC office-bearers and sub-committee members reporting that subcommittees had been formed said that the Facilitating Partner had met with the CDC to explain the roles and responsibilities of sub-committees. Similarly, 92 percent (n=95) reported that the roles and responsibilities of sub-committees were fully clear to them, with very few, 4 percent (n=5), stating that they were somewhat clear or unclear

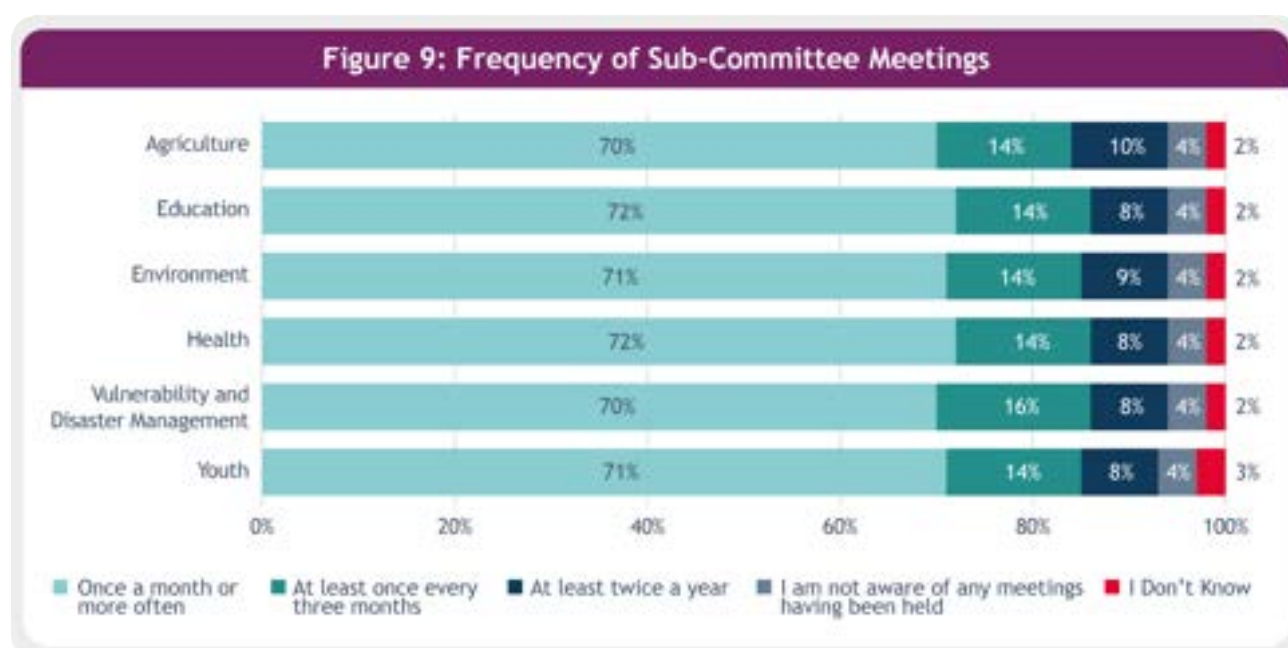
Table 15: Sub-Committee Formation and Training

SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
	N	%	N	%	N	%
Sub-Committees (Phone interviews - all respondents)						
Sub-Committees were established	168/191	88%	16/20	80%	184/211	87%

Table 15: Sub-Committee Formation and Training (continued)

SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
Agricultural Sub-Committee was established	166/191	87%	16/20	80%	182/211	86%
Education Sub-Committee was established	164/191	86%	16/20	80%	180/211	85%
Environment Sub-Committee was established	165/191	86%	16/20	80%	181/211	86%
Health Sub-Committee was established	165/191	86%	16/20	80%	181/211	86%
Vulnerability and Disaster Management Sub-Committee was established	164/191	86%	16/20	80%	180/211	85%
Youth Sub-Committee was established	167/191	87%	16/20	80%	183/211	87%
<b>Sub-Committees (Phone interviews - only CDC office-bearers and sub-committee members)</b>	<b>N</b>	<b>%</b>	<b>N</b>	<b>%</b>	<b>N</b>	<b>%</b>
Facilitating partner has met with the CDC to explain the roles and responsibilities of sub-committees	80/83	96%	10/12	83%	90/95	95%
The role of sub-committees is fully clear	78/83	94%	9/12	75%	87/95	92%
The role of sub-committees is partially clear	3/83	4%	1/12	8%	4/95	4%
The role of sub-committees is not clear	2/83	2%	2/12	17%	5/95	4%

Almost three-quarters (71 percent) of respondents said that sub-committees met at least once or more each month.



### Maintenance and Construction Cash Grants and Social Inclusion Grants

According to our engineers, 28 of the 67 communities (42 percent) had received Maintenance and Construction Cash Grants (MCCGs). Most of these communities had a list of participants available (64

percent, n=18) and were confirmed as having paid verified wages to beneficiaries through direct contact (82 percent, n=23). Women were not reported to have participated in MCCG work schemes. On average, 72 households per MCCG-receiving community had participated in work schemes.

In addition, engineers reported that 27 communities (40 percent) had received Social Inclusion Grants (SIGs), and 74 percent (n=20) had a list of recipients available. Moreover, 19 out of 27 communities had a Poverty Chart available (70 percent), and for all these communities the list of recipients had been checked against the Well-Being Analysis of the Poverty Chart. Finally, for all but two of the 19 communities that had the Poverty Chart Available, the SIG recipients fell within the Poor or Very Poor categories.

Table 16: MCCG and SIG Details

SUBJECT MONITORED (SOURCE)	APPLICABLE SUB-PROJECTS	
	N	%
<b>MCCG (Engineers)</b>		
Number of communities that received MCCGs	28/67	42%
List of MCCG participants available	18/28	64%
Wages paid and verified with beneficiaries through direct contact	23/28	82%
<b>SIG (Engineers)</b>		
Number of communities that received SIGs	27/67	40%
List of SIG recipients available	20/27	74%
Poverty Chart available	19/27	70%
List of SIG recipients has been checked against the well-being analysis of the Poverty Chart	19/19	100%
SIG recipients fall within the “Poor” or “Very Poor” categories	17/19	89%
Is there a food bank present in the community?	6/27	22%
Logbook present for receipt and distribution at the food bank	5/6	83%

Table 17: Additional MCCG Details

SUBJECT MONITORED (SOURCE)	CUMULATIVE TOTAL	AVERAGE	COMMUNITIES ON WHICH DATA IS BASED
			N
<b>MCCG Participants</b>	<b>Sum</b>	<b>Mean</b>	<b>N</b>
Number of households in the communities that received MCCGs	5,286	189	28
Number of households that participated in work created by MCCGs	1,997	72	28
Number of men that participated in work created by MCCGs	2,001	72	28
Number of women that participated in work created by MCCGs	0	0	28
Number of workdays created by MCCGs	38,337	1,369	28

## GENDER AND INCLUSION OF VULNERABLE GROUPS

In response to COVID-19, we conducted remote, phone-based interviews undertaken by trained call center staff. This reduced the number of women it was possible to engage with, affecting the findings relating



to gender since male members of households tend to control telephone access and use. Even when using female call center staff, the impact of using remote calling has reduced the number of women we were able to directly engage with—particularly women who are not CDC office-bearers or sub-committee members—and therefore the overall percentage of female respondents.

Data collection for CASA CSP was conducted in August when increased insecurity made it even more difficult to speak to women. As a result, only 20 out of 211 people (9 percent) interviewed were women, 12 of whom were CDC office-bearers or sub-committee members (13 percent of all CDC office-bearers or sub-committee members interviewed): six CDC Deputies, three CDC Secretaries, one CDC Treasurer, and two sub-committee members.

Social researchers reported that for most sub-projects (91 percent, n=60), both women who were CDC office-bearers or sub-committee members and other female community members had been consulted during sub-project implementation. However, for six sub-projects (9 percent), only female CDC office-bearers or sub-committee members had been consulted.

When asked whether their CDC had female members, most respondents (83 percent, n=149) agreed. There were 29 communities (66 percent) where every respondent reported that their CDC contained at least one female member, and not a single community where every respondent agreed there were none.

In addition, almost all respondents (94 percent, n=199) reported there that were newcomers in their communities. Of these 199, most respondents reported the presence of IDPs (89 percent, n=178), economic migrants (86 percent, n=172), and, to a lesser extent, returnees (65 percent, n=130). Two-thirds of CDC office-bearers and sub-committee members reporting IDPs in their community (66 percent, n=61) stated that they were represented in their CDC. This figure was slightly lower for economic migrants (59 percent, n=54) and significantly lower for returnees (54 percent, n=50).

Table 18: Presence and Inclusion of Vulnerable Groups in Communities

SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
	N	%	N	%	N	%
<b>Inclusion of women in CDC (Phone interviews - all respondents)</b>						
CDC has female members <sup>4</sup>	136/163	83%	13/16	81%	149/179	83%
<b>Presence of vulnerable groups (Phone interviews - all respondents)</b>						
There are families that lived less than three years in the community	179/191	94%	20/20	100%	199/211	94%
There are IDPs living in the community	160/179	89%	18/20	90%	178/199	89%
There are Returnees living in the community	116/179	65%	14/20	70%	130/199	65%
There are Economic Migrants living in the community	154/179	86%	18/20	90%	172/199	86%
<b>Inclusion of vulnerable groups (Phone interviews - only CDC office-bearers and sub-committee members)</b>						
IDPs are represented in the CDC	51/80	64%	10/12	83%	61/92	66%
Returnees are represented in the CDC	42/80	53%	8/12	67%	50/92	54%
Economic Migrants are represented in the CDC	45/80	56%	9/12	75%	54/92	59%

<sup>4</sup>As not all respondents provided an answer to this question, the denominator for men is not equal to 191 and the denominator for women is not equal to 20.

## MINIMUM STANDARDS

Responses as to whether Minimum Service Standards were met in different communities varied widely. More than four-fifths of respondents (88 percent, n=185) from the 44 sub-projects monitored through phone interviews reported that there was an education facility nearby. While 86 percent (n=160) and 83 percent (n=154) of respondents reported classes to be available for students Grades 1-3 and 4-6 respectively, this percentage dropped to 64 percent (n=119) for students of Grades 7-12.

Almost three-quarters of respondents (73 percent, n=155) reported that there was a health facility nearby and most of these respondents (90 percent, n=139) reported that the health facility was open during normal working hours. The most commonly cited health center type was a comprehensive health center (62 percent, n=96).

Respondents were also asked about road access, access to electricity, and access to irrigation in their community. More than three-quarters of respondents (82 percent, n=173) reported having basic road access and two-thirds of respondents reported having access to electricity and to irrigation (both 66 percent, n=140). A small number of respondents reported that they did not have access to any of the above.

Finally, water access was also checked for the sub-projects monitored. Most respondents reported that their community had access to water (81 percent, n=171). However, almost one-fifth of respondents (19 percent, n=40) said that there was none. In addition, out of those respondents who reported that there was water access, 21 percent (n=35) said the available water was not sufficient.

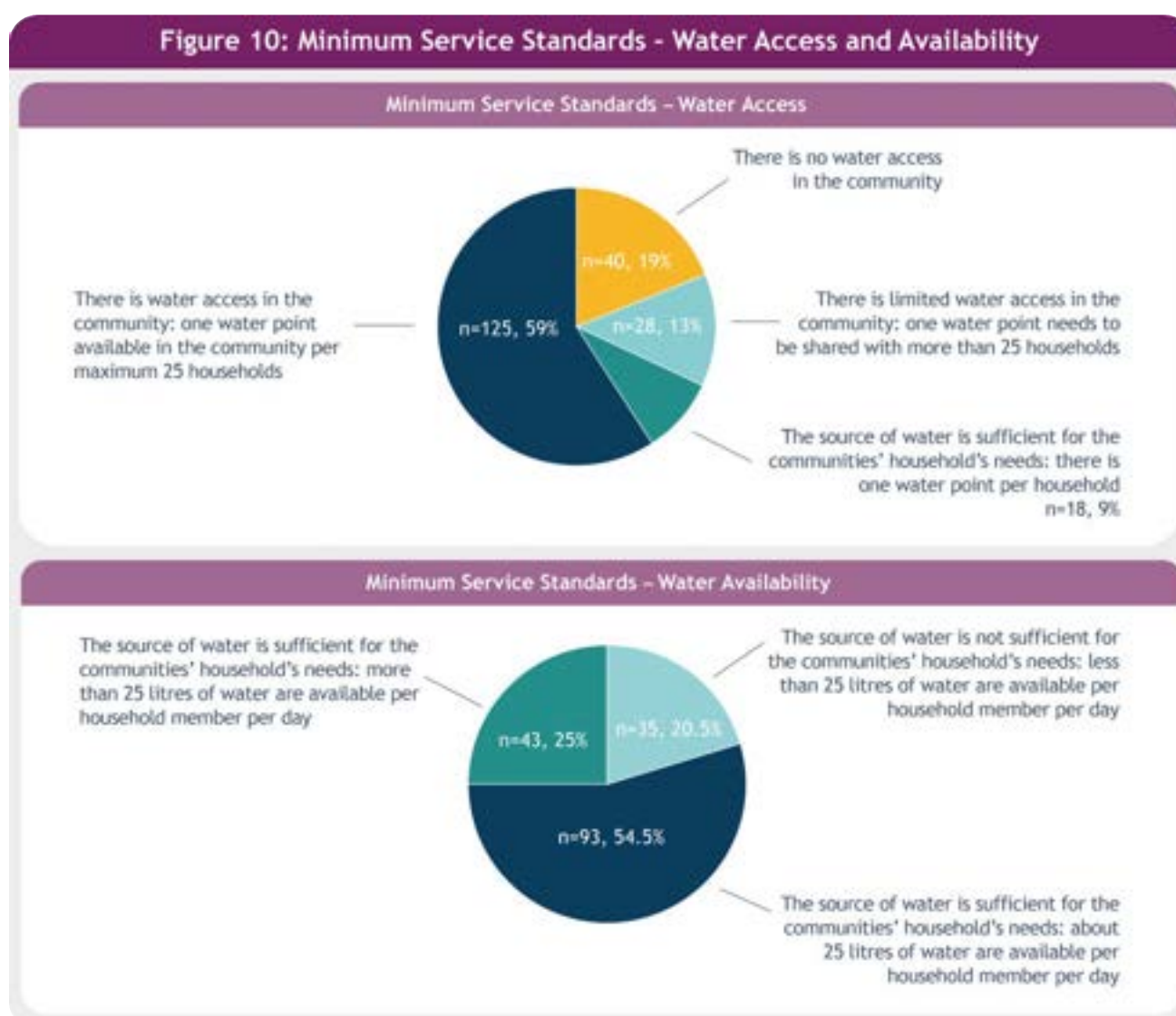
Table 19: Minimum Service Standards

SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
	N	%	N	%	N	%
<b>Education (Phone interviews - all respondents)</b>						
There is an education facility within 3 km of the community	171/191	90%	14/20	70%	185/211	88%
Teachers in the education facility have at least Grade 12 education	169/171	99%	14/14	100%	183/185	99%
At the education facility, classes are available for students Grades 1-3	147/171	86%	13/14	93%	160/185	86%
At the education facility, classes are available for students Grades 4-6	141/171	82%	13/14	93%	154/185	83%
At the education facility, classes are available for students Grades 7-12	109/171	64%	10/14	71%	119/185	64%
<b>Health (Phone interviews - all respondents)</b>						
There is a health facility within 5 km of the community	139/171	81%	16/20	80%	155/211	73%
This health facility is open from 8am to 4pm	126/139	91%	12/16	75%	139/155	90%
Health facility is a health post	6/139	4%	2/16	13%	8/155	5%
Health facility is a health sub-centre	18/139	13%	1/16	6%	19/155	12%
Health facility is a basic health centre	29/139	21%	3/16	19%	32/155	21%
Health facility is a comprehensive health centre	86/139	62%	10/16	63%	96/155	62%

Table 19: Minimum Service Standards (continued)

SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
	N	%	N	%	N	%
Access to roads, electricity and irrigation (Phone interviews - all respondents)						
Households in the community have basic road access (within 2 km walking distance)	156/191	82%	17/20	85%	173/211	82%
Households in the community have access to electricity <sup>5</sup>	128/191	67%	12/20	60%	140/211	66%
Households in the community have access to irrigation <sup>6</sup>	125/191	65%	15/20	75%	140/211	66%
None of the above three	3/191	2%	1/20	5%	4/211	2%

Figure 10: Minimum Service Standards - Water Access and Availability



<sup>5</sup> i.e. 100W of electricity per household through solar, micro hydro, biogas, or through any other tested and accepted technology in areas without grid access

<sup>6</sup> includes any of: intakes, water dividers, water control gates, siphons, water reservoirs up to a maximum of 500,000 M3 capacity, small irrigation canals, protection walls, gabion walls, aqueducts, super passage and check dams

## ACHIEVEMENTS AND CHALLENGES

- The sub-projects visited supported 15,493 households—94 percent of the planned number of targeted households.
- A large proportion of sub-projects (91 percent, n=61) did not have deviations, and the average rating of CASA CSP was ‘Good’.
- Most of the sub-projects monitored had been suspended (89 percent, n=56), reflecting when the data was collected.
- Overall, sub-projects have been implemented without negative environmental impact. However, transportation of construction materials was found to have caused land degradation or soil erosion for a small proportion (7 percent, n=5) of sub-projects. In addition, 7 out of 27 sub-projects (26 percent) that required an ESMP did not have one.
- Most sub-projects had all of the necessary documentation available on site (55 percent, n=550) or elsewhere (39 percent, n=391).
- Most social researchers (91 percent, n=60) and CDC office-bearers and sub-committee members (89 percent, n=85) reported that the communities in which the sub-projects were implemented had a CPM/GHM.
- On average, 75 percent of respondents reported that all five participatory community mobilization activities had occurred. Moreover, on average, almost all (94 percent) respondents who reported that community mobilization activities had taken place also reported that the activities had benefited their community.
- Most CDC office-bearers and sub-committee members indicated that, in preparing a CDP, the CDC had conducted a participatory community analysis (91 percent, n=86) and processes to define community priorities (95 percent, n=90).
- Most CDC office-bearers or sub-committee members (91 percent, n=86) said that they had received training on their roles and responsibilities. In addition, most CDC office-bearers or sub-committee members (92 percent, n=87) said that their CDC met at least once a month.
- Social researchers reported that for most sub-projects (91 percent, n=60), both women who were CDC office-bearers or sub-committee members and other female community members had been consulted during sub-project implementation. Moreover, most respondents (83 percent, n=149) reported that their CDC had female members.

## CONSIDERATIONS FOR FUTURE PROGRAMMING

Although the current political and security situation in Afghanistan makes it difficult to implement CASA CSP, in light of the above findings, the following considerations are applicable if the project continues or if similar projects are implemented elsewhere:

- The World Bank should ensure that its implementing partners provide central guidance and support to communities to help reduce delays in tranche payments processing, especially where issues arise from the quality or sufficiency of community-supplied documentation.
- The provision of appropriate first aid kits and the availability of an incident reporting system should be ensured at the outset of sub-project implementation and monitored by both the CDC and monitoring staff throughout construction.
- Consideration should be given to rolling out more activities like the Women’s Mobility Mapping that cultivate women’s consultation in the sub-project design and implementation phase. Ensuring the availability of a meeting place for women is crucial to the success of these activities.

# Annex 6: Citizens’ Charter Afghanistan Project (CCAP)

## INTRODUCTION

The Citizens’ Charter Afghanistan Project supported the Afghan Government in the delivery of core infrastructure, emergency, and social services in rural and urban communities through strengthened Community Development Councils (CDCs). CCAP services were delivered via locally elected CDCs, managed by the Ministry of Rural Rehabilitation and Development (MRRD) in rural areas and the Independent Directorate of Local Governance (IDLG) in urban ones. The most recent implementation phase monitored (2017-2021) covered 13,000 rural communities in around one-third of Afghanistan’s districts in all 34 provinces, and 850 CDCs and 170 Gozars in four major cities (Kandahar, Herat, Jalalabad, and Mazar-I-Sharif).

## FINANCIAL MONITORING

No Internal Controls Assessments were planned for 2021.

Nineteen Statements of Expenditure were completed in 2021, six covering project operating expenditures, eight covering CDC grants, and five covering Covid-19 Relief grants.

### CCAP Monitoring Activities

-  A financial review of sub-project expenditures.
-  Engineering assessments to determine physical progress, compliance with design, engineering best practice, project management, and environmental and social safeguards.
-  In-person interviews by social researchers to check available project documentation and adherence to environmental and social safeguards.
-  Telephone interviews to better understand project implementation, particularly with respect to community engagement, including elements such as CDC mobilization, CDC elections, Community Development Plans and CDC management.

Table 1: Statement of Expenditure Claims in 2021 (in USD)

PERIOD OF CLAIM	PROJECT SPECIFICATIONS	PROCUREMENT	PAYROLL	PIM <sup>1</sup> COSTS EXCL PAYROLL	TOTAL	ADJUSTMENT PROPOSED	REPLENISHMENT
Q3 & Q4 1399	CCAP (IDLG) OpEx	25,219,819	1,422,016	457,145	27,098,980	-1,082,755	26,016,225
Q2 1399	CCAP (MRRD) OpEx	1,268,903	2,479,412	1,327,789	5,076,104	-1,327,400	3,748,704
Q3 1399	CCAP (MRRD) OpEx	5,481,769	4,489,472	657,412	10,628,653	-696,856	9,931,797

<sup>1</sup> PIM stands for Project Implementation and Management.

Table 1: Statement of Expenditure Claims in 2021 (in USD) (continued)

PERIOD OF CLAIM	PROJECT SPECIFICATIONS	PROCUREMENT	PAYROLL	PIM COSTS EXCL PAYROLL	TOTAL	ADJUSTMENT PROPOSED	REPLENISHMENT
Q4 1399	CCAP (MRRD) OpEx	1,288,066	4,630,947	976,847	6,895,860	-66,950	6,828,910
Q1 1400	CCAP (MRRD) OpEx	1,278,412	2,847,365	78,047	4,203,824	-	4,203,824
Q2 1400	CCAP (MRRD) OpEx	1,330,546	3,592,600	235,170	5,158,316	-145,450	5,012,866
Q3 1399	CCAP (MRRD) CDC Grant Lot 4	6,668,008	-	-	6,668,008	28,137	6,696,145
Q4 1399	CCAP (MRRD) CDC Grant Lot 5	6,886,799	-	-	6,886,799	3,213	6,890,012
Q4 1399	CCAP (MRRD) CDC Grant Lot 6	8,839,254	-	-	8,839,254	-28,084	8,811,170
Q4 1399	CCAP (MRRD) CDC Grant Lot 7	5,030,036	-	-	5,030,036	-1,441	5,028,595
Q1 1400	CCAP (MRRD) CDC Grant Lot 8	5,207,764	-	-	5,207,764	-21,636	5,186,128
Q1 & Q2 1400	CCAP (MRRD) CDC Grant Lot 9	14,598,777	-	-	14,598,777	-38,590	14,560,187
Q2 1400	CCAP (MRRD) CDC Grant Lot 10	15,709,701	-	-	15,709,701	-52,228	15,657,473
Q3 1400	CCAP (MRRD) CDC Grant Lot 11	6,532,434	-	-	6,532,434	-24,816	6,507,618
Q2 & Q4 1399	CCAP COVID 19 Relief Grants Lot 1	10,271,567	-	-	10,271,567	-148,051	10,123,516
Q1 1400	CCAP COVID 19 Relief Grants Lot 2	5,556,005	-	-	5,556,005	-149,075	5,406,930
Q1 & Q2 1400	CCAP COVID 19 Relief Grants Lot 3	3,812,743	-	-	3,812,743	238,091	4,050,834
Q2 1400	CCAP COVID 19 Relief Grants Lot 4	14,127,383	-	-	14,127,383	-266,466	13,860,917
Q3 1400	CCAP COVID 19 Relief Grants Lot 5	1,635,895	-	-	1,635,895	-46,371	1,589,524
<b>Total</b>		<b>140,743,881</b>	<b>19,461,812</b>	<b>3,732,410</b>	<b>163,938,103</b>	<b>-3,826,728</b>	<b>160,111,375</b>

The Financial Monitoring team reviewed financial data received from the project’s Management Information System (MIS) for 1,701 CDCs implementing 1,929 sub-projects in 34 provinces: these included 1,801 MRRD-managed sub-projects implemented by 1,582 CDCs in 34 provinces, and 128 IDLG-managed sub-projects implemented by 119 CDCs in the four major cities. Our financial review of these 1,701 CDCs, which had been awarded contracts worth AFN 4,792,023,055, identified seven MRRD-managed sub-projects in five provinces where financial progress exceeded assessed physical progress by more than 35 percent. There were also 299 sub-projects where assessed physical progress was at least 35 percent greater than reported

financial progress. Financial expenditures for the other 1,623 sub-projects were reasonably aligned with construction progress on site. For the purposes of this report, financial progress is reported as the percentage of the CDCs’ approved budget that has been spent, and represents actual expenditure reported to date on sub-project activities.



We assessed the cost of rectifying identified deviations during this reporting period at AFN 41,323,983 (USD 525,145).

**Figure 2: Estimated Cost of Rectifying Identified Deviations**

	IDLG	MRRD	Total
Value of Contracts Monitored (AFN)	796,899,203	3,995,123,852	4,792,023,055
Estimated Cost of Rectifications this Period (AFN)	3,681,979	37,642,004	41,323,983
Cost of Rectification as a Percentage of Contract Value	0.5 Percent	0.9 Percent	0.9 Percent

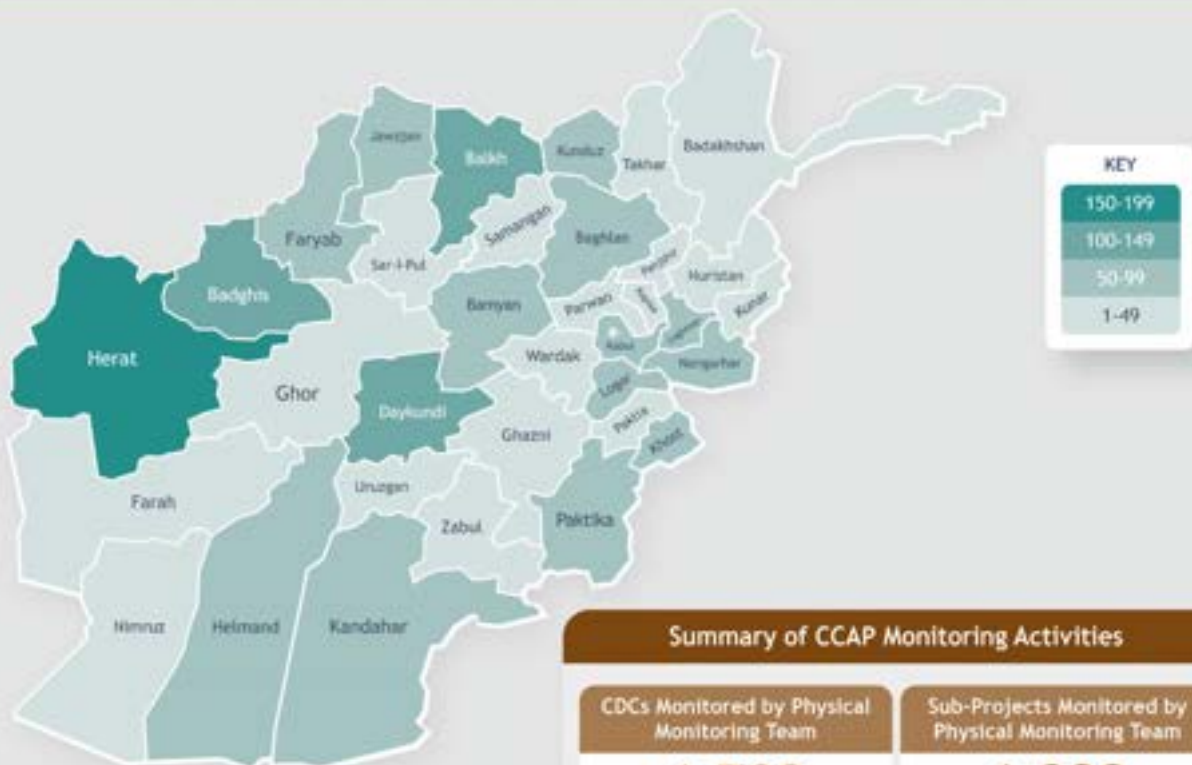
## PHYSICAL MONITORING

Our engineers made in-person site visits to 128 IDLG-managed sub-projects and 1,801 MRRD-managed sub-projects in 1,702 communities across all 34 provinces. In addition, social researchers made in-person site visits to all IDLG-managed sub-projects visited by engineers as well as 1,800 out of the 1,801 MRRD-managed sub-projects. We conducted phone interviews with 12,665 CDC office-bearers and community members covering 1,904 of the 1,929 sub-projects visited by engineers, located in 1,680 communities in 34 provinces. Of the respondents, 7 percent (n=852) came from all the 128 IDLG-managed sub-projects, and the remainder (n=11,813) from 1,776 of the 1,801 MRRD-managed sub-projects that engineers visited.<sup>2</sup>

Of the 1,929 sub-projects visited by our engineers, 776 (40 percent) were for irrigation purposes; 573 (30 percent) for water, sanitation and hygiene education; 315 (16 percent) to provide potable water; 98 (5 percent) were for road improvements; 87 (5 percent) for improved power supplies; 55 (3 percent) for transport (roads and bridges); 24 (1 percent) for road/street upgrading and drainage; and one was for park and recreation area rehabilitation.

<sup>2</sup> The number of sub-projects monitored by engineers, social researchers, and call center staff does not align for the months of July and August (data from Q3) due to the deteriorating security situation in this period.

Figure 3: Overview of Physical and Financial Monitoring Activities



KEY
150-199
100-149
50-99
1-49

Summary of CCAP Monitoring Activities

CDCs Monitored by Physical Monitoring Team

**1,702**

IDLG - 119, MRRD - 1,583

Sub-Projects Monitored by Physical Monitoring Team

**1,929**

IDLG - 128, MRRD - 1,801

CDCs Monitored by Financial Monitoring Team

**1,701**

IDLG - 119, MRRD - 1,582

Sub-Projects Monitored by Financial Monitoring Team

**1,929**

IDLG - 128, MRRD - 1,801

Number of Sub-Projects Visited per Province

33	Badakhshan	51	Jawzjan	40	Paktia
110	Badghis	62	Kabul	81	Paktika
65	Baghlan	69	Kandahar	6	Panjshir
103	Balkh	46	Kapisa	28	Parwan
75	Bamyan	69	Khost	21	Samangan
104	Daykundi	40	Kunar	37	Sar-i-Pul
44	Farah	62	Kunduz	19	Takhar
81	Faryab	64	Laghman	24	Uruzgan
36	Ghazni	90	Logar	18	Wardak
30	Ghor	93	Nangarhar	37	Zabul
96	Helmand	25	Nimruz		
157	Herat	13	Nuristan		

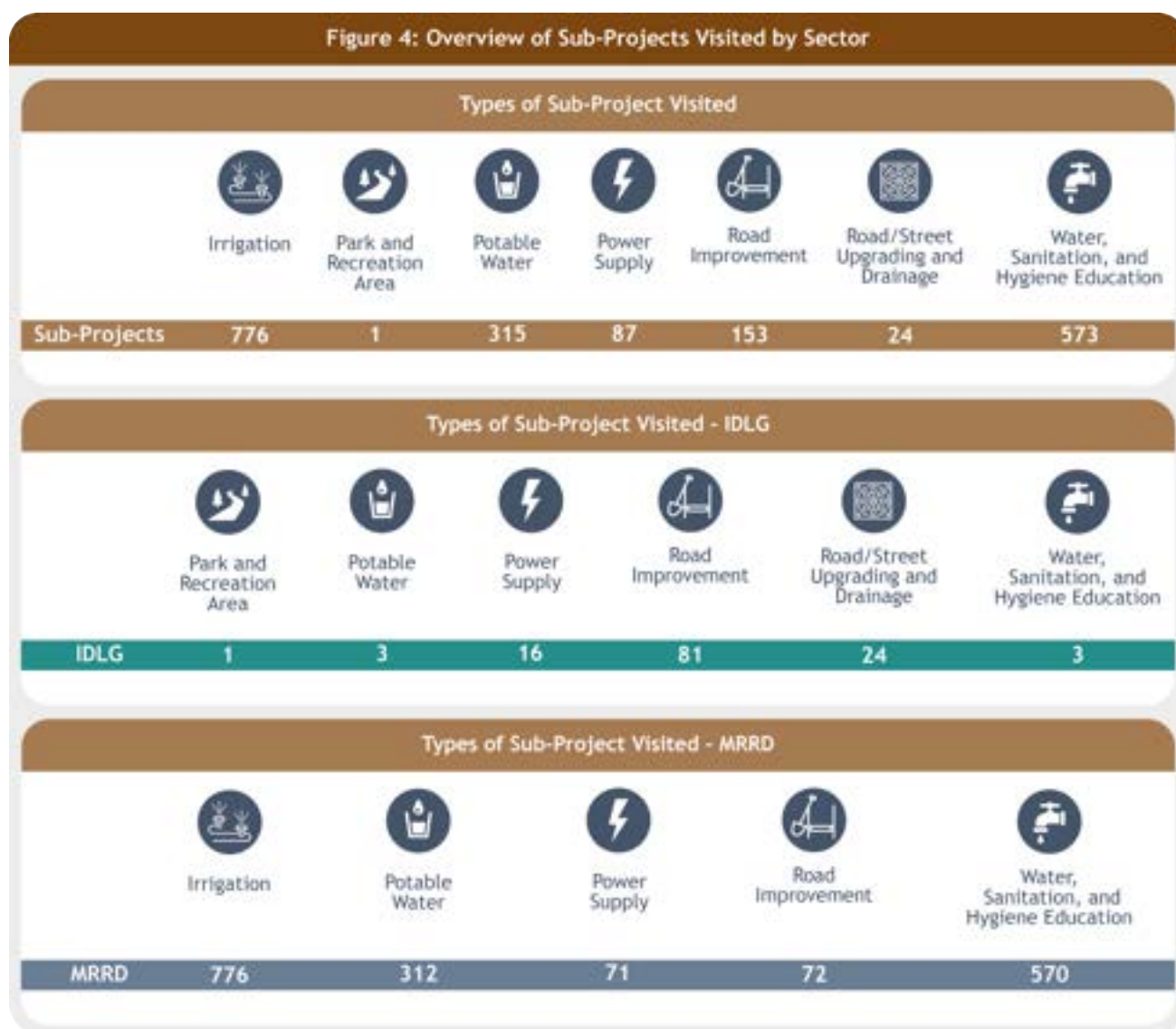
Respondents

Role			Total
CDC Head	5	1,437	1,442
CDC Deputy	472	173	645
CDC Secretary	362	197	559
CDC Treasurer	13	1,195	1,208
Sub-Committee Member	140	1,531	1,671
Community Members/ Non-CDC Members	1,246	5,894	7,140
<b>Total</b>	<b>2,238</b>	<b>10,427</b>	<b>12,665</b>

TPMA Staff Monitoring CCAP

Social Researchers	43	Call Centre Agents	53	Engineers	34
0  43	34  19	0  34			





## BENEFICIARIES

The 1,929 sub-projects monitored during 2021 were in 1,702 communities, with an estimated population of 2,300,000. The sub-projects aimed to target 334,573 households, but engineers reported that the sub-projects had in fact reached 339,972 households (102 percent). Table 2 disaggregates these findings by Government entity.

Table 2: Beneficiaries Targeted and Reached for the Monitored Sub-Projects

BENEFICIARIES	IDLG	MRRD	ALL
A) Number of sub-projects monitored	128	1,801	1,929
B) Number of communities monitored	119	1,583	1,702
C) Total estimated population of the communities monitored	410,000	1,890,000	2,300,000

Table 2: Beneficiaries Targeted and Reached for the Monitored Sub-Projects (continued)

BENEFICIARIES	IDLG	MRRD	ALL
D) Total number of targeted beneficiary households in the communities monitored	63,430	271,143	334,573
E) Total number of actual beneficiary households in the communities monitored	64,309	275,663	339,972
F) Actual number of beneficiary households / Targeted number of beneficiary households (F/D)	101%	102%	102%

### Sub-Project Status

Engineers assessed 1,562 (81 percent) sub-projects as Completed, of which 118 were managed by IDLG and 1,444 by MRRD, and 215 (11 percent) as Suspended (five managed by IDLG and 210 by MRRD). In addition, engineers assessed 147 (8 percent) sub-projects as Ongoing, of which five were managed by IDLG and 142 by MRRD. Only five sub-projects managed by MRRD were assessed as Not Started at the time of monitoring.

The most cited reason for suspension was the non-receipt of funds (40 percent, n=82), followed by bad weather (13 percent, n=26), and local insecurity (12 percent, n=24). Delays in receiving funds were common among CCAP sub-projects, identified as due to the administrative process involved and the procedures CDCs needed to follow to produce robust MIS returns. The deteriorating security situation during 2021 also affected numerous CCAP projects in more remote areas of the country.

### Observations

During their 1,929 site visits, our engineers made 48,464 ‘observations’. Observations consist of all the data points captured by our engineers when assessing sub-projects. For CCAP, these comprised the following:

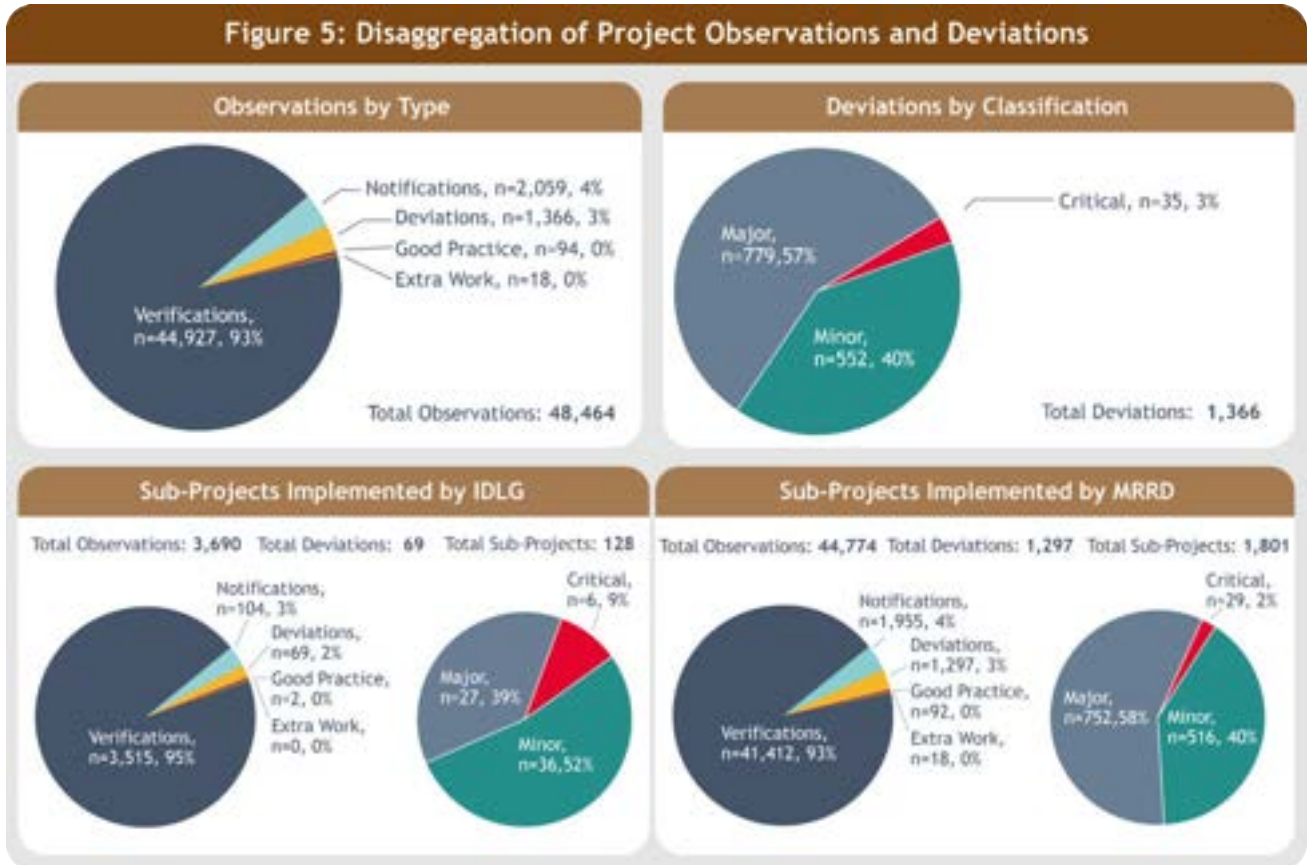
- Verifications, which include a multitude of different checks of construction standards.
- Deviations, that is, undocumented changes from the specified project design, or shortcomings in agreed construction standards or the application of social or environmental safeguards. These are categorised as Critical, Major, or Minor and required a response from the Government partner as to whether they had been rectified.
- Notifications, which are minor deviations with an assessed cost of less than USD 50 to rectify.
- Good Practice, where construction methods or design adjustments improved the functionality of the project at no additional cost.
- Extra Work, additional work undertaken to extend the content or quality of work done beyond the design specifications.

### Good Practice and Extra Works

In 2021, our engineers identified 94 examples of Good Practice, where CDCs implementing sub-projects went beyond the stated technical requirement at no additional cost or time to the sub-project. In most cases, these examples involved adding value by including safety features or using higher-quality materials than those specified. Reflecting the management of sub-projects visited, almost all examples of Good Practice were found in MRRD-managed sub-projects, with most (72 percent) found in Daykundi, Bamiyan, and Khost.

Our engineers identified 18 instances of Extra Works among 18 MRRD-managed sub-projects, seven of which involved building more or larger water reservoirs than planned, while the rest related to building longer canals than planned. Most examples were identified in Bamiyan, Kabul, and Khost provinces.

Figure 5: Disaggregation of Project Observations and Deviations



### Aspect Scores

The engineer graded CCAP sub-projects by the quality and applicability of design, quality of materials, and workmanship, and for completed sub-projects, the sustainability of Operations and Maintenance (O&M) Plans where they existed. The methodology for how these ratings are provided is explained in Annex 1. Overall, sub-projects tended to score higher on Design than Materials or Workmanship.

The overall score for sub-projects managed by IDLG and MRRD was the same, but IDLG-managed sub-projects tended to score slightly higher than MRRD-managed ones as regards Workmanship and O&M.

Figure 6: Average Sub-Project Ratings



### Deviations and Notifications

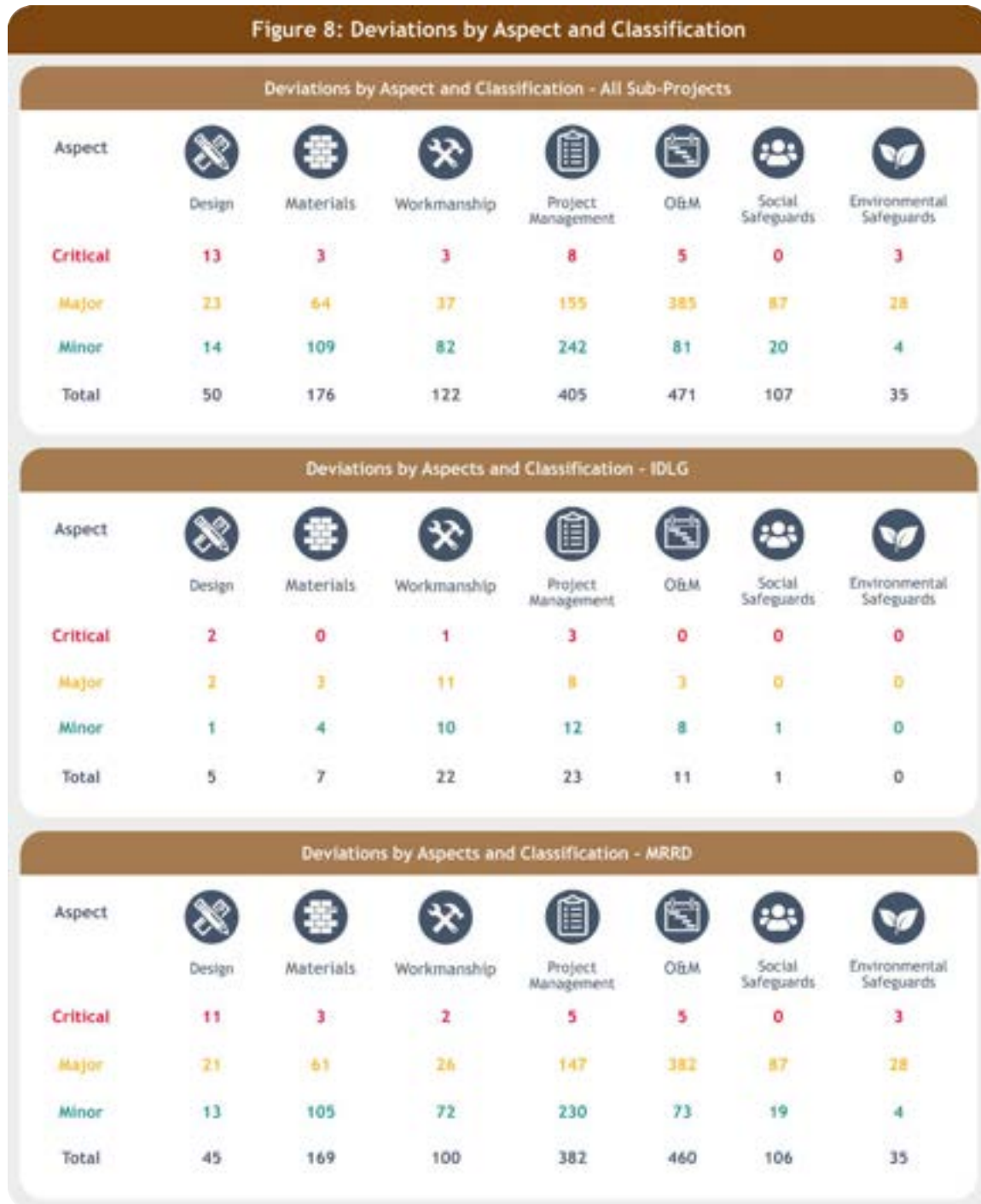
In 2021, our engineers assessed that just over half of sub-projects (57 percent, n=1,117) had no deviations: 65 percent of IDLG-managed sub-projects and 57 percent of MRRD-managed ones.

Figure 7: Deviations Overview

Sub-Projects with Deviations	IDLG	MRRD	All
Sub-Projects	128	1,801	1,929
Sub-Projects with No Deviations	84 / 65 Percent	1,033 / 57 Percent	1,117 / 58 Percent
Sub-Projects with Critical / Major Deviations	29 / 23 Percent	550 / 31 Percent	579 / 30 Percent
Sub-Projects with Only Minor Deviations	15 / 12 Percent	218 / 12 Percent	233 / 12 Percent

Three out of six Critical deviations found in IDLG-managed sub-projects were attributed to insufficient project management. Eleven out of 27 (41 percent) Major deviations related to workmanship and eight (30 percent) were attributed to project management.

In MRRD-managed sub-projects, 11 out of 29 (38 percent) Critical deviations related to design, with five each (17 percent) relating to project management and O&M Plans. The majority (51 percent, n=382) of Major deviations were related to O&M Plans, with 147 (20 percent) relating to project management. The remaining 223 spread across the other five aspects.

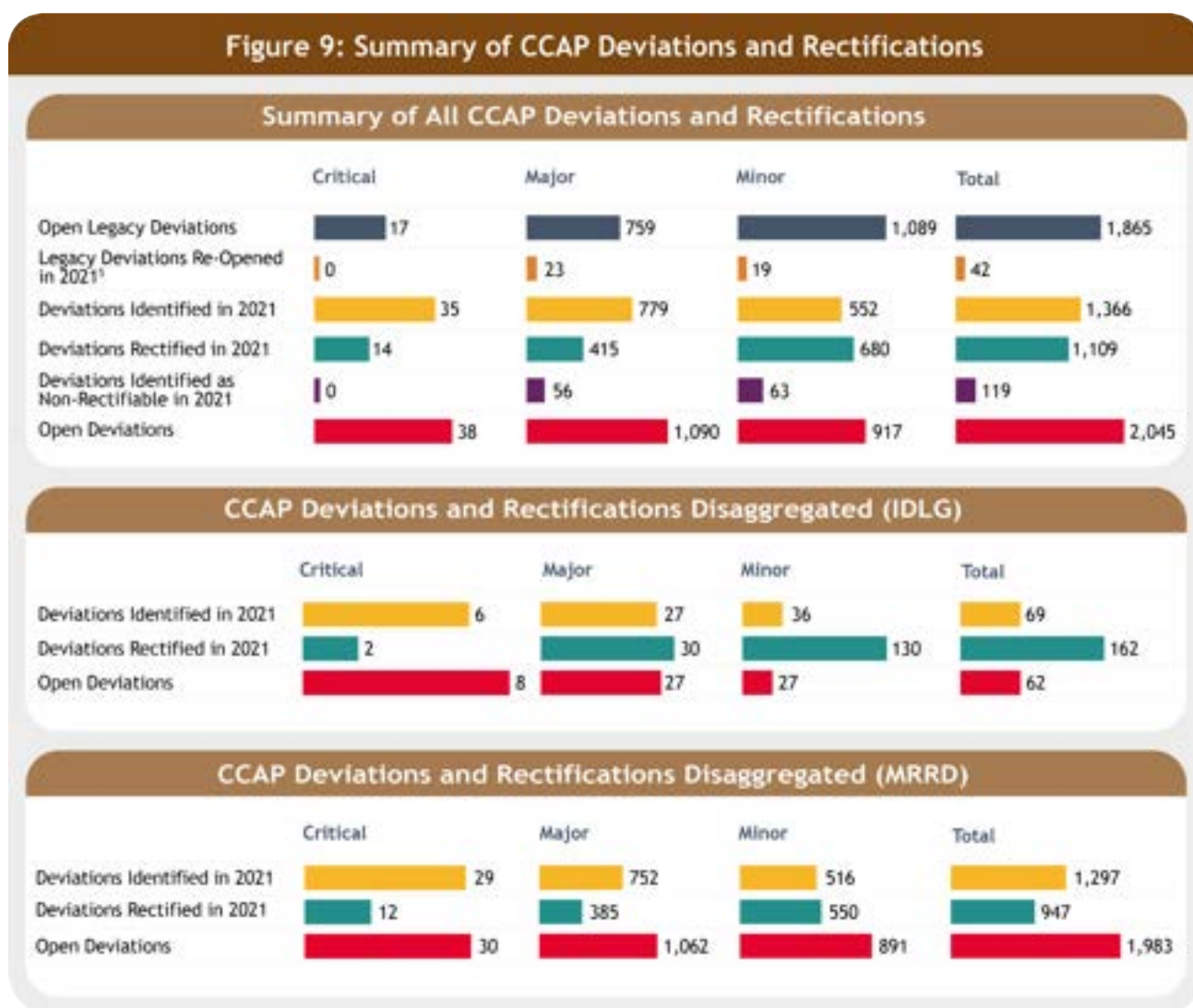


Engineers also identified 2,059 notifications at 1,019 sub-projects. Of these, 980 related to project management, 429 to O&M, 344 to workmanship, 185 to the materials used, 82 to social safeguards, 35 to design, and four to environmental safeguards.

## Rectifications and Open Deviations

Throughout the year, Government project teams rectified 1,109 deviations, while 119 deviations were agreed as non-rectifiable. On average, it took 157 days to resolve Critical deviations and 169 days to resolve Major and Minor deviations.<sup>3</sup> On average, IDLG took 203 days to rectify deviations and MRRD 164 days.

The infographic<sup>4</sup> below presents information about legacy deviations (outstanding deviations at the end of 2020 that were identified by our engineers in 2020, or by the previous Supervisory agent before 2020), as well as deviations identified in 2021. Open deviations are those still to be rectified at the end of 2021.



## Documentation

During site visits, our engineers and social researchers sought to identify documents meant to be available at work sites or held by local communities. The documentation was available for inspection in over three-quarters of sub-projects (80 percent of IDLG-managed sub-projects and 79 percent of MRRD-managed ones).

<sup>3</sup> These calculations are based on the date when open deviations were classified as rectified on the Digital Platform in 2021, although there is likely to have been a short delay between resolving the rectification and updating information on the Digital Platform.

<sup>4</sup> In Figure 9, the Critical bar charts are disproportionate to the others to make the smaller numbers visible

<sup>5</sup> In Figure 9, Closed legacy deviations re-opened in 2021 refers to pre-2021 deviations which were reported as 'rectified' or 'categorized as non-rectifiable' in the Annual 2020 report but were re-opened during 2021 physical monitoring verifications.

In most cases where documents were not reported as available, respondents stated that they were stored elsewhere or at the relevant provincial Project Management Unit (PMU).

In the table below, the final row represents the average for all sub-projects, allowing for the difference in numbers between IDLG-managed and MRRD-managed sub-projects. The number of observations is different for the various sets of documents because some documents are not mandatory for every sub-project.

Table 3: Available Project Documentation Related to Infrastructure

TYPE OF DOCUMENT	ENTITY	NUMBER OF SUB-PROJECTS FOR WHICH A DOCUMENT:							
		IS AVAILABLE ON SITE		IS AVAILABLE ELSEWHERE		DOES NOT EXIST		STATUS IS UNCLEAR	
As Reported by Engineers		N	%	N	%	N	%	N	%
Form 8 (Sub-Project Proposal)	IDLG	90	70%	31	24%	7	6%	0	0%
	MRRD	1,354	75%	358	20%	80	5%	7	0%
Site Selection Criteria and Evaluation Checklist	IDLG	128	100%	0	0%	0	0%	0	0%
	MRRD	1,576	87%	12	1%	210	12%	0	0%
Bill of Quantity	IDLG	95	74%	33	26%	0	0%	0	0%
	MRRD	1,357	75%	283	16%	153	9%	6	0%
Administrative Cost Estimate	IDLG	84	65%	38	30%	6	5%	0	0%
	MRRD	1,282	71%	267	15%	249	14%	1	0%
O&M Plan	IDLG	104	81%	2	2%	22	17%	0	0%
	MRRD	1,192	66%	52	3%	554	31%	0	0%
Time-Bound Workplan	IDLG	93	73%	4	3%	31	24%	0	0%
	MRRD	1,280	71%	212	12%	307	17%	0	0%
Technical Survey and Design	IDLG	98	77%	30	23%	0	0%	0	0%
	MRRD	1,306	72%	282	16%	210	12%	1	0%
Average	IDLG	692	77%	138	16%	66	7%	0	0%
	MRRD	9,347	74%	1,466	12%	1,763	14%	15	0%
	All	10,039	74%	1,604	12%	1,829	14%	15	0%

Social researchers found that CDC-related documentation was available on site in almost three-quarters of all sub-projects (72 percent, n=10,388). This percentage was lower for IDLG sub-projects (65 percent, n=616) than for MRRD ones (73 percent, n=9,772). In most cases where documents were not reported as available, respondents reported that they were stored elsewhere (22 percent, n=3,130). Six percent of respondents (n=897) were unsure if a document existed, and only a small proportion of respondents stated documents did not exist (3 percent, n=435). The least available document for both IDLG and MRRD sub-projects was the Community Contribution Plan, missing in 7 percent (n=9) of IDLG sub-projects and 5 percent (n=97) of MRRD sub-projects, together comprising 24 percent of all missing CDC-related documentation.

Table 4: Available Project Documentation

TYPE OF DOCUMENT	ENTITY	NUMBER OF SUB-PROJECTS FOR WHICH A DOCUMENT:							
		IS AVAILABLE ON SITE		IS AVAILABLE ELSEWHERE		DOES NOT EXIST		STATUS IS UNCLEAR	
As Reported by Social Researchers		N	%	N	%	N	%	N	%
Document A	IDLG	82	64%	34	27%	6	5%	6	5%
	MRRD	1,424	79%	261	15%	50	3%	65	4%
Document B	IDLG	77	60%	38	30%	5	4%	8	6%
	MRRD	1,419	79%	249	14%	51	3%	81	5%
Bank Documents	IDLG	78	61%	48	38%	2	2%	0	0%
	MRRD	1,089	61%	659	37%	44	2%	8	0%
Cash Register	IDLG	67	53%	36	29%	1	1%	22	17%
	MRRD	1,028	59%	277	16%	24	1%	419	24%
Expense Receipts	IDLG	65	63%	32	31%	0	0%	6	6%
	MRRD	995	76%	243	19%	12	1%	55	4%
Community Contribution Plan	IDLG	75	59%	44	34%	9	7%	0	0%
	MRRD	1,262	70%	437	24%	97	5%	4	0%
Community Development Plan	IDLG	99	77%	20	16%	3	2%	6	5%
	MRRD	1,477	82%	214	12%	37	2%	72	4%
CDC Minutes	IDLG	73	57%	44	34%	7	5%	4	3%
	MRRD	1,078	60%	494	27%	87	5%	141	8%
Average	IDLG	616	62%	296	30%	33	3%	52	5%
	MRRD	9,772	71%	2,834	20%	402	3%	845	6%
	ALL	10,388	70%	3,130	21%	435	3%	897	6%

## ENVIRONMENTAL AND SOCIAL SAFEGUARDS

### Environmental Impact

No negative environmental impacts were cited for any of the 128 IDLG-managed sub-projects monitored during this reporting period. However, for 12 percent of MRRD-managed sub-projects (n=197), negative impacts were identified, and mitigation measures had been put in place for only one of these sub-projects at the time of monitoring.

The negative effect most commonly found related to the absence of waste disposal being discussed and agreed with the community, followed by land degradation and/or soil erosion due to transportation of construction materials.

In all, 900 trees were reported to have been cut down for two IDLG-managed sub-projects and 3,818 trees for 90 MRRD-managed ones, with replanting taking place for both of the IDLG sub-projects and 55 of the MRRD-managed ones. However, in all cases, the number of seedlings replanted fell below requirements: IDLG-managed sub-projects reported replanting 800 seedlings, 30 percent of the requirement, and MRRD-managed sub-projects reported replanting 5,087 seedlings, 44 percent of the requirement.



Table 5: Environmental Impacts

SUBJECT MONITORED (SOURCE)	APPLICABLE IDLG SUB-PROJECTS		APPLICABLE MRRD SUB-PROJECTS	
	N	%	N	%
Environment Impact (Engineers)				
Potential negative environmental impacts identified	0/128	0%	197/1,617 <sup>6</sup>	12%
Mitigation measures planned or in place for addressing negative environmental impact	N/A	N/A	1/197	1%
Disposal of waste material discussed with community	111/128	87%	1,159/1,614 <sup>7</sup>	72%
Land degradation and/or soil erosion due to transportation of construction materials	37/128	29%	302/1,617 <sup>8</sup>	19%
Sub-projects where trees were cut down	2/128	3%	90/1,796 <sup>9</sup>	5%
Sub-projects where trees were cut down and new trees planted	2/2	100%	55/90	61%
Sub-projects that required a quarry extraction area	4/40 <sup>10</sup>	10%	375/1,140 <sup>11</sup>	33%
Sub-projects with a quarry that damaged the environment <sup>12</sup>	0/4	0%	72/370 <sup>13</sup>	19%

Just under one-fifth of IDLG- and MRRD-managed sub-projects that required an Environmental and Social Management Plan (ESMP) were lacking one.

Table 6: Environmental Safeguards Documentation

SUBJECT MONITORED (SOURCE)	APPLICABLE IDLG SUB-PROJECTS		APPLICABLE MRRD SUB-PROJECTS	
	N	%	N	%
Environment Documentation (Engineers)				
Sub-project with an Environmental and Social Screening Checklist	116/128	85%	1,151/1,796 <sup>14</sup>	64%
Sub-projects that required an Environmental and Social Management Plan (ESMP) based on the Environmental and Social Screening Checklist <sup>15</sup>	22/32	69%	198/285	69%
Sub-projects requiring an ESMP that had one <sup>16</sup>	18/22	82%	161/198	81%

<sup>6</sup> There was no data available for three MRRD-managed sub-projects from Q1, 178 MRRD-managed sub-projects from Q2, and three MRRD-managed sub-projects from Q3.

<sup>7</sup> There was no data available for three MRRD-managed sub-projects from Q1, 178 MRRD-managed sub-projects from Q2, and six MRRD-managed sub-projects from Q3.

<sup>8</sup> There was no data available for three MRRD-managed sub-projects from Q1, 178 MRRD-managed sub-projects from Q2, and three MRRD-managed sub-projects from Q3.

<sup>9</sup> There was no data available for three MRRD-managed sub-projects from Q1 and two MRRD-managed sub-projects from Q2.

<sup>10</sup> There was no data available for 88 IDLG-managed sub-projects from Q1.

<sup>11</sup> There was no data available for 483 MRRD-managed sub-projects from Q1 and 178 MRRD-managed sub-projects from Q2.

<sup>12</sup> Data for this question was only available for Q2 and Q3.

<sup>13</sup> There was no data available for five MRRD-managed sub-projects from Q3 that had a quarry.

<sup>14</sup> There was no data available for three MRRD-managed sub-projects from Q1 and two MRRD-managed sub-projects from Q2.

<sup>15</sup> Data for this question was only available for Q3.

<sup>16</sup> Data for this question was only available for Q3.

## Health and Safety

Although one IDLG-managed sub-project and 74 MRRD-managed sub-projects were assessed as liable to natural disaster, usually in the form of flooding, only six MRRD-managed sub-projects had mitigation measures in place.

An Environmental and Social Standards focal point had been appointed in just over half of sub-projects (51 percent).

At the time of monitoring, five IDLG-managed sub-projects and 142 MRRD-managed ones had work ongoing, with workers on site at three IDLG-managed sub-projects and 37 MRRD-managed ones. Of these sites, workers seen wearing personal protective equipment (PPE) at only six MRRD-managed sub-projects, and health and safety training had only been provided to a limited extent. No ongoing sub-projects had a first aid kit available, and only two of these sub-projects had an incident reporting system in place. Minors were seen working at two MRRD-managed sub-projects, allegedly due to the lack of adult workers available in the community. In both cases, CDC office-bearers were informed that minors should not be employed in construction work. At two MRRD-managed sub-projects, workers reported not being paid on time.<sup>17</sup>

Table 7: Health and Safety

SUBJECT MONITORED (SOURCE)	APPLICABLE IDLG SUB-PROJECTS		APPLICABLE MRRD SUB-PROJECTS	
	N	%	N	%
Health and Safety (Engineers)				
Source of drinking water available near sub-project construction site	38/40 <sup>18</sup>	95%	889/1,122 <sup>19</sup>	79%
Drinking water at risk of contamination by sub-project construction	1/38	3%	43/889	5%
Sub-project vulnerable to natural disasters	1/40 <sup>20</sup>	3%	61/1,316 <sup>21</sup>	5%
Sub-project vulnerable to natural disasters with mitigation measures in place	0/1	0%	6/61	10%
Landmines present within 1 km of the construction site	0/40 <sup>22</sup>	0%	15/1,140 <sup>23</sup>	1%
Sub-project with completed landmine form <sup>24</sup>	21/34	62%	368/456	81%
Environmental and Social Safeguards focal point appointed	1/34 <sup>25</sup>	3%	512/996 <sup>26</sup>	51%
<b>Sub-projects monitored that were ongoing</b>	<b>5/128</b>	<b>4%</b>	<b>142/1,801</b>	<b>8%</b>
Dust pollution observed	1/5	20%	19/136 <sup>27</sup>	14%
Water sprayed to minimise dust pollution	0/1	0%	10/17 <sup>28</sup>	59%
Noise pollution observed	1/5	20%	9/136 <sup>29</sup>	7%

<sup>17</sup> Data for this issue was only available for Q3, from one IDLG-managed sub-projects and 11 MRRD-managed ones.

<sup>18</sup> There was no data available for 88 IDLG-managed sub-projects from Q1.

<sup>19</sup> There was no data available for 483 MRRD-managed sub-projects from Q1, 178 MRRD-managed sub-projects from Q2, and 18 MRRD-managed sub-projects from Q3.

<sup>20</sup> There was no data available for 88 IDLG-managed sub-projects from Q1.

<sup>21</sup> There was no data available for 483 MRRD-managed sub-projects from Q1 and two MRRD-managed sub-projects from Q2.

<sup>22</sup> There was no data available for 88 IDLG-managed sub-projects from Q1.

<sup>23</sup> There was no data available for 483 MRRD-managed sub-projects from Q1 and 178 MRRD-managed sub-projects from Q2.

<sup>24</sup> Data for this question was only available for Q3.

<sup>25</sup> There was no data available for any of the 94 IDLG-managed sub-projects from Q1.

<sup>26</sup> There was no data available for 618 MRRD-managed sub-projects from Q1, 178 MRRD-managed sub-projects from Q2, and nine MRRD-managed sub-projects from Q3.

<sup>27</sup> There was no data available for six ongoing MRRD-managed sub-projects from Q2.

<sup>28</sup> For two ongoing MRRD-managed sub-projects with dust pollution, spraying water to minimise pollution was not feasible, hence the denominator is 17 instead of 19.

<sup>29</sup> There was no data available for six ongoing MRRD-managed sub-projects from Q2.

Table 7: Health and Safety (continued)

SUBJECT MONITORED (SOURCE)	APPLICABLE IDLG SUB-PROJECTS		APPLICABLE MRRD SUB-PROJECTS	
	N	%	N	%
Health and Safety (Engineers)				
Incident reporting system in place	0/5	0%	2/127 <sup>30</sup>	2%
First aid kit available	0/5	0%	0/142	0%
Workers seen on site at ongoing sub-projects	3/5	60%	37/142	26%
Workers seen wearing PPE	0/3	0%	6/37	16%
Safety training conducted for workers	1/3	33%	24/37	65%
Minors seen working on site <sup>31</sup>	0/1	0%	2/11	18%
Drinking water provided to workers <sup>32</sup>	0/1	0%	8/11	73%

## Land Acquisition

Findings in this section are based on engineers' assessments and social researchers' on-site interviews with community members. Engineers reported that land had been acquired for about half of IDLG-managed sub-projects (n=66) and more than two-thirds of MRRD-managed sub-projects (n=1,235). However, they found that land acquisition documentation was only available for one IDLG-managed sub-project and just under three-quarters (72 percent, n=890) of MRRD-managed sub-projects where land was acquired.

Engineers reported that almost two-thirds of the land acquired was mostly from private sources (64 percent, n=485 for MRRD-managed sub-projects), acquired through donation for 79 percent (n=52) of IDLG-managed sub-projects and 93 percent (n=1,150) of MRRD-managed sub-projects. In addition, social researchers reported that land was donated voluntarily for all IDLG-managed sub-projects but not for 12 MRRD-managed sub-projects.

Engineers reported that a total of 320 households had been negatively affected by loss of land in 78 sub-projects. In only one case was compensation reported as having been paid to affected households. There were no reported cases of businesses being negatively affected. However, social researchers also reported that nobody had been forced to leave their home as a result of land acquisition.

Table 8: Land Acquisition

SUBJECT MONITORED (SOURCE)	APPLICABLE IDLG SUB-PROJECTS		APPLICABLE MRRD SUB-PROJECTS	
	N	%	N	%
Land Acquisition (Engineers)				
Land acquired	66/128	52%	1,235/1,801	69%
Land transfer documentation available on site	1/66	2%	890/1,235	72%
Land acquired by donation	52/66	79%	1,150/1,235	93%
Land acquired through purchase	11/66	17%	77/1,235	6%
Land transferred by Government	1/66	1%	2/1,235	0%
Uncertain how land was acquired	2/66	3%	6/1,235	1%
Source of land acquired was private <sup>33</sup>	0/1	0%	485/757	64%
Source of land acquired was community-owned	0/1	0%	214/757	28%
Source of land was Government-owned	1/1	100%	3/757	1%

<sup>30</sup> There was no data available for 15 ongoing MRRD-managed sub-projects from Q2.

<sup>31</sup> Data for this question was only available for Q3.

<sup>32</sup> Data for this question was only available for Q3.

<sup>33</sup> Data for this question and the six questions below it was only available for Q2 and Q3.

Table 8: Land Acquisition (continued)

SUBJECT MONITORED (SOURCE)	APPLICABLE IDLG SUB-PROJECTS		APPLICABLE MRRD SUB-PROJECTS	
	N	%	N	%
<b>Land Acquisition (Engineers)</b>				
Source of land was private or community-owned but not confirmed	0/1	0%	55/757	7%
Land transfer negatively affected households	0/1	0%	78/757	10%
Compensation paid to affected households	N/A	N/A	1/78	1%
Land transfer negatively affected businesses	0/1	0%	0/757	0%
<b>Land Acquisition (Social Researchers)</b>				
Land was donated involuntarily	0/66	0%	12/1,235	1%
People were forced to leave their home because of land acquisition	0/66	0%	0/1,235	0%

### Grievance Management

A large majority of communities had a Community Participatory Monitoring/Grievance Handling Mechanism (CPM/GHM) Sub-Committee for handling grievances. For almost three-quarters of IDLG sub-projects, the CPM/GHM members were also CDC office-bearers, but this applied to fewer than half of MRRD-managed sub-projects. Almost two-thirds of IDLG-managed sub-projects and more than two-thirds of MRRD-managed sub-projects with a CPM/GHM had a document with the names of CPM/GHM members.

Table 9: Grievance Management as Reported by Social Researchers

SUBJECT MONITORED (SOURCE)	APPLICABLE IDLG SUB-PROJECTS		APPLICABLE MRRD SUB-PROJECTS	
	N	%	N	%
<b>Grievance Management (Social researchers)</b>				
A CPM/GHM is available	111/128	87%	1,538/1,799	85%
CPM/GHM members are also CDC office-bearers <sup>34</sup>	62/85	73%	487/1,119	44%
A document with names of CPM/GHM members is available on site	70/111	63%	1,064/1,538	69%

A slightly lower proportion of telephone respondents than in-person respondents reported that a CPM/GHM was available. Slightly more men than women in MRRD-managed sub-projects stated this to be the case.

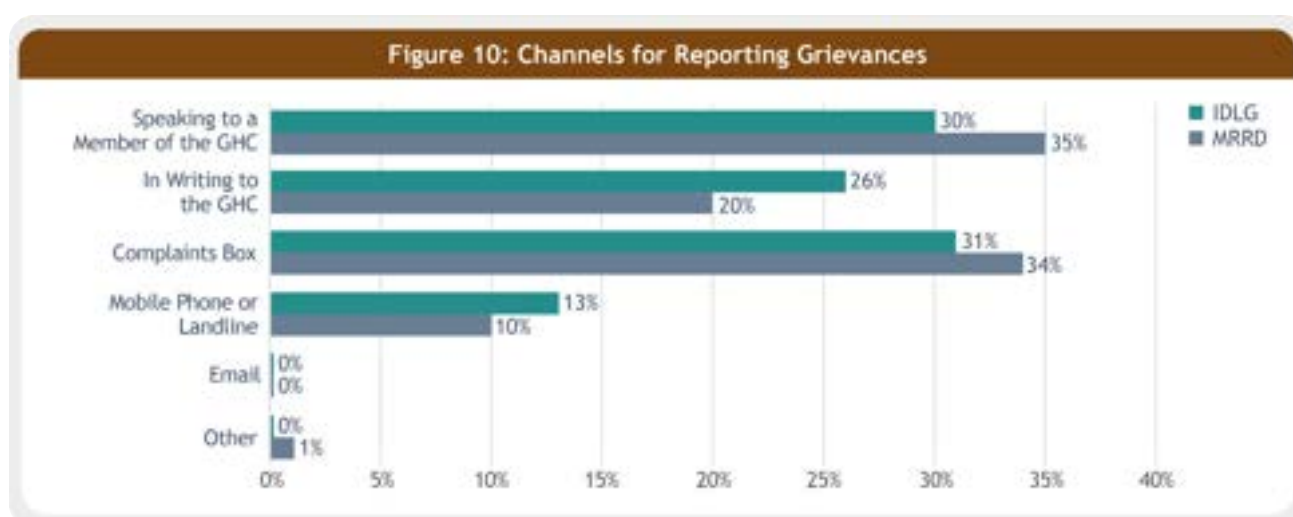
Almost three-quarters of phone respondents (73 percent for both IDLG- and MRRD-managed sub-projects) reported that the CPM/GHM contained female members. Four-fifths of all respondents from IDLG-managed sub-projects reported that there was a designated CPM/GHM focal point in their community; a slightly lower percentage of respondents from MRRD-managed sub-projects did so. In the case of both IDLG- and MRRD-managed sub-projects, 11 percent of respondents said that grievances had been reported. The subjects of these grievances and grievances from other projects are highlighted in Figure 8 of the main body of the report on page 26.

<sup>34</sup> This question was not available for Q3 2021.

Table 10: Grievance Management as Reported by Phone Respondents

SUBJECT MONITORED (SOURCE)	ENTITY	RESPONDENT TYPES					
		MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
		N	%	N	%	N	%
Grievance Management (Phone interviews - all respondents)							
A CPM/GHM is available	IDLG	448/648	69%	142/204	70%	590/852	69%
	MRRD	6,668/9,779	68%	1,217/2,034	60%	7,885/11,813	67%
The CPM/GHM has female members	IDLG	252/360	70%	102/127	80%	354/487	73%
	MRRD	4,166/5,760	72%	891/1,124	79%	5,057/6,884	73%
There is a designated CPM/GHM focal point in the community	IDLG	370/448	83%	115/142	81%	485/590	82%
	MRRD	5,441/6,668	82%	984/1,217	81%	6,425/7,885	81%
Grievances have been reported	IDLG	52/448	12%	16/142	11%	68/590	12%
	MRRD	797/6,668	12%	108/1,217	9%	905/7,885	11%

For both IDLG- and MRRD-managed sub-projects, the most common channels for reporting grievances were speaking to a member of the CPM/GHM and using a complaints box.



## COMMUNITY ENGAGEMENT

### Participatory Community Activities

There are five types of required participatory activities used to assess community needs and improve sub-project planning: a Leaking Pot Exercise, Resource Mapping, a Seasonal Calendar, a Well-Being Analysis, and Women’s Mobility Mapping. Almost three-quarters of respondents from all sub-projects reported that all five social mobilization activities had taken place, but while almost all respondents (90 percent for IDLG, 87 percent for MRRD) reported that the Well-Being Analysis had been conducted, fewer (51 percent for IDLG, 60 percent for MRRD) said that the Seasonal Calendar activity had taken place (this activity is more applicable to rural areas than urban ones). There were limited differences in findings between in-person and phone-based research as regards whether activities had taken place.

Almost all of those reporting that community mobilization activities had taken place also reported that the activities had benefited their community (94 percent for both IDLG and MRRD). All activities were reported by 90 percent or more of all respondents as having provided benefits, with Resource Mapping the most positive (98 percent for IDLG, 97 percent for MRRD). The lower recognition by men as to whether Women’s Mobility Mapping had taken place reflects the fact that only women are involved in this activity.

Table 11: Implementation of Participatory Community Activities, as Reported by Phone Respondents

SUBJECT MONITORED (SOURCE)	ENTITY	RESPONDENT TYPES					
		MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
		N	%	N	%	N	%
Participatory Community Participants (Phone interviews - all respondents)							
Leaking Pot Analysis was conducted	IDLG	477/648	74%	156/204	76%	633/852	74%
	MRRD	7,154/9,779	73%	1,508/2,034	74%	8,662/11,813	73%
Leaking Pot Analysis provided benefits	IDLG	455/477	95%	146/156	94%	601/633	95%
	MRRD	6,735/7,154	94%	1,440/1,508	95%	8,175 8,662	94%
Resource Mapping was conducted	IDLG	539/648	83%	175/204	86%	714/852	84%
	MRRD	8,037/9,779	82%	1,691/2,034	83%	9,728/11,813	82%
Resource Mapping provided benefits	IDLG	527/539	98%	170/175	97%	697/714	98%
	MRRD	7,771/8,037	97%	1,617/1,691	96%	9,388/9,728	97%
Seasonal Calendar was conducted	IDLG	330/648	51%	106/204	52%	436/852	51%
	MRRD	5,950/9,779	61%	1,154/2,034	57%	7,104/11,813	60%
Seasonal Calendar provided benefits	IDLG	302/330	92%	94/106	89%	396/436	91%
	MRRD	5,583/ 5,950	94%	1,072/1,154	93%	6,655/7,104	94%
Well-Being Analysis was conducted	IDLG	587/648	91%	183/204	90%	770/852	90%
	MRRD	8,543/9,779	87%	1,754/2,034	86%	10,297/11,813	87%
Well-Being Analysis provided benefits	IDLG	575/587	98%	173/183	95%	748/770	97%
	MRRD	8,209/8,543	96%	1,683/1,754	96%	9,892/10,297	96%
Women's Mobility Mapping was conducted	IDLG	437/648	67%	159/204	78%	596/852	70%
	MRRD	5,785/9,779	59%	1,389/2,034	68%	7,174/11,813	61%
Women's Mobility Mapping provided benefits	IDLG	391/437	89%	147/159	92%	538/596	90%
	MRRD	5,133/5,785	89%	1,292/1,389	93%	6,425/7,174	90%

Table 12: Implementation of Participatory Community Activities, as Reported by Social Researchers

SUBJECT MONITORED (SOURCE)	APPLICABLE IDLG SUB-PROJECTS		APPLICABLE MRRD SUB-PROJECTS	
	N	%	N	%
Participatory Community Activities (Social researchers)				
Leaking Pot Analysis was conducted	107/128	84%	1,501/1,799	83%
Resource Mapping was conducted <sup>35</sup>	22/34	65%	328/455	72%
Seasonal Calendar was conducted	110/128	86%	1,502/1,799	83%
Well-Being Analysis was conducted	107/128	84%	1,421/1,799	79%
Women's Mobility Mapping was conducted	103/128	80%	1,426/1,799	79%

<sup>35</sup> This information was not available for the Resource Mapping Activity for Q1 and Q2.

Table 13: Average Number of Participants per Sub-Project for Participatory Community Activities

SUBJECT MONITORED (SOURCE)	ENTITY	AVERAGE NO. OF MALE PARTICIPANTS	AVERAGE NO. OF FEMALE PARTICIPANTS	AVERAGE NO. OF TOTAL PARTICIPANTS
Participatory Community Activities (Phone interviews - all respondents)		Mean	Mean	Mean
Leaking Pot Analysis	IDLG	56	44	100
	MRRD	55	35	90
Resource Mapping	IDLG	61	35	96
	MRRD	58	34	92
Seasonal Calendar	IDLG	56	35	91
	MRRD	53	32	85
Well-Being Analysis	IDLG	64	40	104
	MRRD	65	38	103
Women's Mobility Mapping	IDLG	N/A	52	52
	MRRD	N/A	44	44

### CDC Elections

Respondents from IDLG-managed sub-projects estimated that just over three-quarters of all eligible voters had participated in CDC elections and just under half of female voters.<sup>36</sup> These proportions were slightly higher for respondents from MRRD-managed sub-projects, at four-fifths of all eligible voters and just over half of female voters. Daykundi reported the highest level of participation by all eligible voters and Wardak the lowest; Takhar reported the highest participation by female voters and Zabul the lowest.<sup>37</sup> These rankings were broadly consistent throughout the reporting periods for which we have data.

Table 14: Eligible Voters Participating in CDC Elections by Gender, as Reported by Respondents

SUBJECT MONITORED (SOURCE)	ENTITY	MALE RESPONDENTS	FEMALE RESPONDENTS	ALL RESPONDENTS
CDC Elections (Phone interviews - all respondents)		Mean	Mean	Mean
Average estimated percentage of all eligible voters (male and female) that participated in the CDC elections	IDLG	78%	78%	78%
	MRRD	82%	82%	82%
Average estimated percentage of eligible female voters that participated in the CDC elections	IDLG	49%	46%	47%
	MRRD	52%	51%	51%

<sup>36</sup> From the data, we suspect that some respondents may have confused CDC elections with general elections when responding to this question.

<sup>37</sup> Please note that there was no CDC election data in Q3 for Badghis, Jawzjan, Nuristan, Paktia, Parwan, Samangan, Takhar, and Wardak.

Table 15: Eligible Voters Participating in CDC Elections by Province, as Reported by Respondents

SUBJECT MONITORED (SOURCE)	NO. OF RESPONDENTS PER PROVINCE	AVERAGE ESTIMATED PERCENTAGE OF ALL ELIGIBLE VOTERS (MALE AND FEMALE) THAT PARTICIPATED IN THE CDC ELECTIONS			AVERAGE ESTIMATED PERCENTAGE OF ELIGIBLE FEMALE VOTERS THAT PARTICIPATED IN THE CDC ELECTIONS		
		IDLG	MRRD	ALL	IDLG	MRRD	ALL
CDC Elections (Phone interviews - all respondents)		Mean			Mean		
Daykundi	700		87%	87%		65%	65%
Samangan	155		86%	86%		55%	55%
Laghman	449		86%	86%		55%	55%
Jawzjan	344		85%	85%		60%	60%
Takhar	117		85%	85%		68%	68%
Nangarhar	656	83%	85%	85%	54%	49%	50%
Nimruz	161		84%	84%		53%	53%
Kunar	273		84%	84%		54%	54%
Bamyan	464		83%	83%		56%	56%
Ghazni	239		83%	83%		57%	57%
Faryab	510		83%	83%		55%	55%
Baghlan	455		83%	83%		51%	51%
Panjshir	42		82%	82%		48%	48%
Kapisa	318		82%	82%		52%	52%
Helmand	582		82%	82%		39%	39%
Herat	1,022	78%	83%	82%	52%	58%	56%
Farah	300		81%	81%		46%	46%
Khost	490		81%	81%		53%	53%
Uruzgan	162		81%	81%		36%	36%
Balkh	694	76%	82%	81%	47%	55%	53%
Badghis	626		80%	80%		48%	48%
Paktia	290		80%	80%		47%	47%
Ghor	194		80%	80%		53%	53%
Nuristan	93		80%	80%		50%	50%
Sar-I-Pul	225		79%	79%		59%	59%
Kabul	411		78%	78%		44%	44%
Kunduz	406		78%	78%		43%	43%
Logar	596		77%	77%		39%	39%
Paktika	542		77%	77%		38%	38%
Kandahar	459	76%	78%	77%	36%	46%	39%
Zabul	205		76%	76%		30%	30%
Badakhshan	214		76%	76%		44%	44%
Parwan	174		75%	75%		39%	39%
Wardak	96		71%	71%		43%	43%

Respondents reported that most people living with a disability were able to participate in CDC elections (80 percent for IDLG and 85 percent for MRRD). In addition, almost all respondents (97 percent for both IDLG and MRRD) indicated that no challenges were encountered in getting eligible men and women to participate in CDC elections. Those few challenges that were reported mostly related to election transparency or women not being able to participate for cultural reasons and insecurity.



## Community Development Plan Development

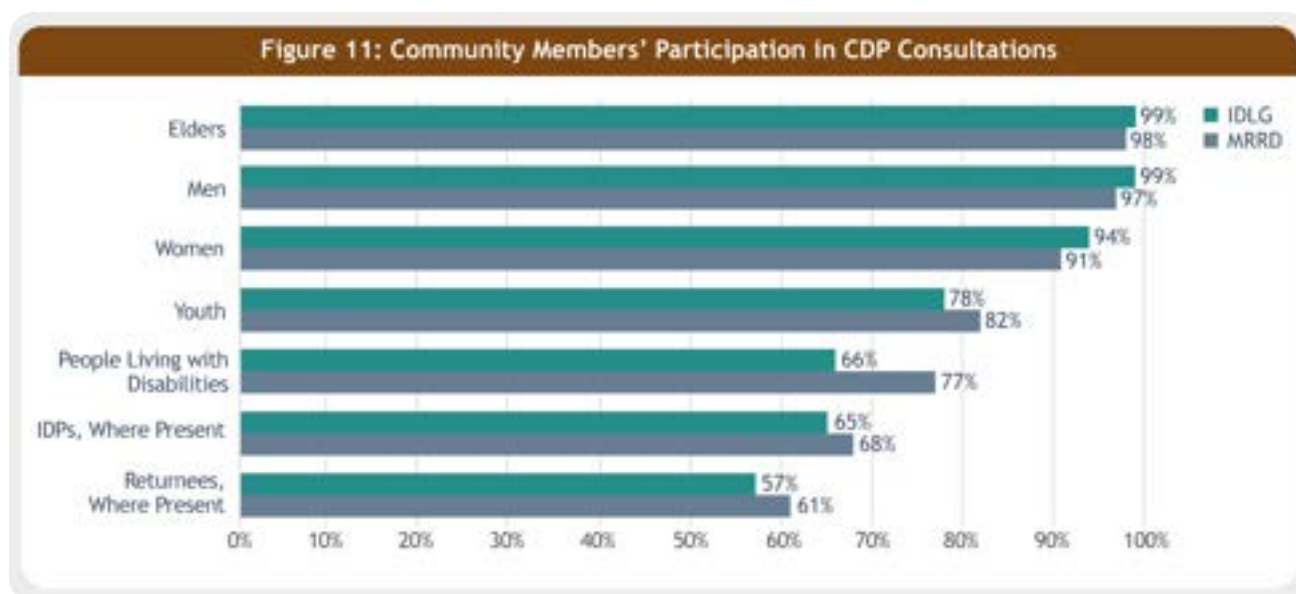
A large majority of CDC office-bearers and sub-committee members from MRRD-managed sub-projects and almost all CDC office-bearers and sub-committee members from IDLG-managed ones indicated that the CDC had conducted a participatory community analysis when preparing a Community Development Plan (CDP), and that a process to define community priorities had taken place. In addition, most CDC office-bearers and sub-committee members interviewed reported that they had been consulted on the CDP, although a lower percentage of women CDC office-bearers and sub-committee members than men reported having been consulted.

On whether issues identified by women had been included in the CDP, over four-fifths of respondents from IDLG-managed sub-projects said this had occurred compared to just over two-thirds of respondents from MRRD-managed ones.

In developing the CDP, almost all CDC office-bearers and sub-committee members interviewed reported that elders and male community members had been consulted, with a slightly smaller percentage reporting that female community members had been consulted. Four-fifths reported that young people had been consulted. For MRRD-managed sub-projects, three-quarters of CDC office-bearers and sub-committee members reported that people living with disabilities had been consulted, compared to two-thirds in IDLG-managed sub-projects. An average of around three-fifths of respondents reported IDPs and returnees, where present, as having been consulted.

Table 16: CDP Consultation Processes

SUBJECT MONITORED (SOURCE)	ENTITY	RESPONDENT TYPES					
		MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
		N	%	N	%	N	%
CDP (Phone interviews - only CDC office-bearers and sub-committee members)							
CDC conducted a participatory community analysis	IDLG	257/269	96%	93/102	91%	350/371	94%
	MRRD	3,833/4,256	90%	785/893	88%	4,618/5,149	90%
CDC conducted a process to define 5 to 10 key community priorities and checked how these related to CCAP Minimum Service Standards	IDLG	257/269	96%	91/102	89%	348/371	94%
	MRRD	3,891/4,256	91%	775/893	87%	4,666/5,149	91%
Interviewee was consulted on the CDP	IDLG	254/269	94%	86/102	84%	340/371	92%
	MRRD	3,975/4,256	93%	762/893	85%	4,737/5,149	92%
CDP (Phone interviews - all respondents)							
Priorities identified by women were included in the CDP	IDLG	532/648	82%	176/204	86%	708/852	83%
	MRRD	6,616/9,779	68%	1,391/2,034	68%	8,007/11,813	68%



### CDC Training

Most CDC office-bearers or sub-committee members said that they had received training on their roles and responsibilities, although less female respondents did so. A large majority overall reported that their CDC met at least once a month, again with slightly lower response rates from female respondents.

Table 17: CDC Training

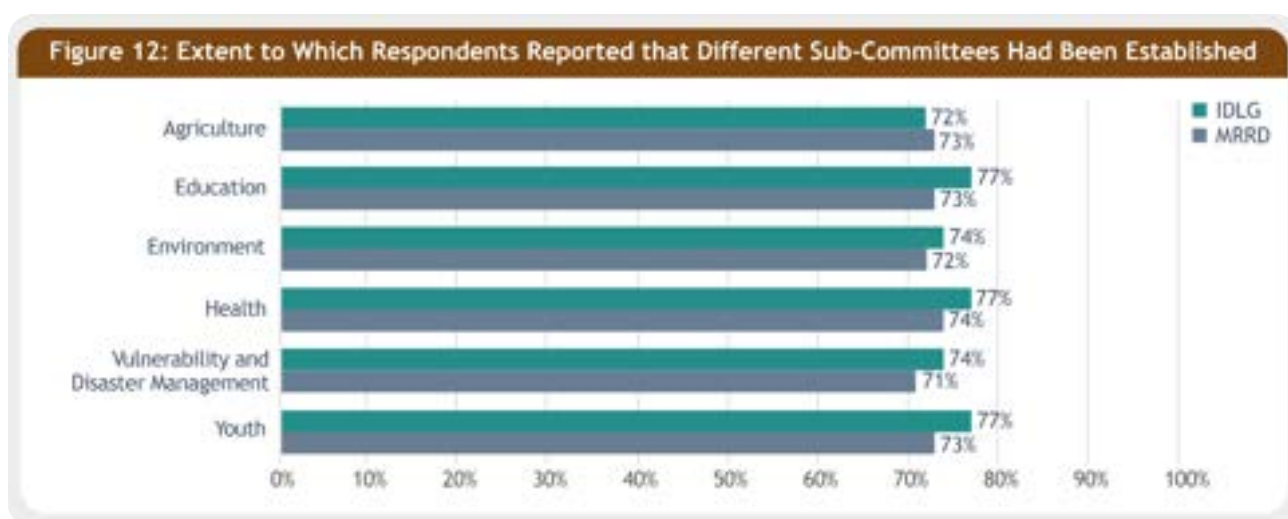
SUBJECT MONITORED (SOURCE)	ENTITY	RESPONDENT TYPES					
		MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
		N	%	N	%	N	%
CDC Training (Phone interviews - only CDC office-bearers and sub-committee members)							
CDC office-bearers have received training	IDLG	245/269	91%	85/101	84%	330/370	89%
	MRRD	3,764/4,251	89%	715/891	80%	4,479/5,142	87%
CDC met at least once a month	IDLG	250/269	93%	87/102	85%	337/371	91%
	MRRD	3,761/4,186	90%	747/893	84%	4,508/5,059	89%

### Sub-Committees

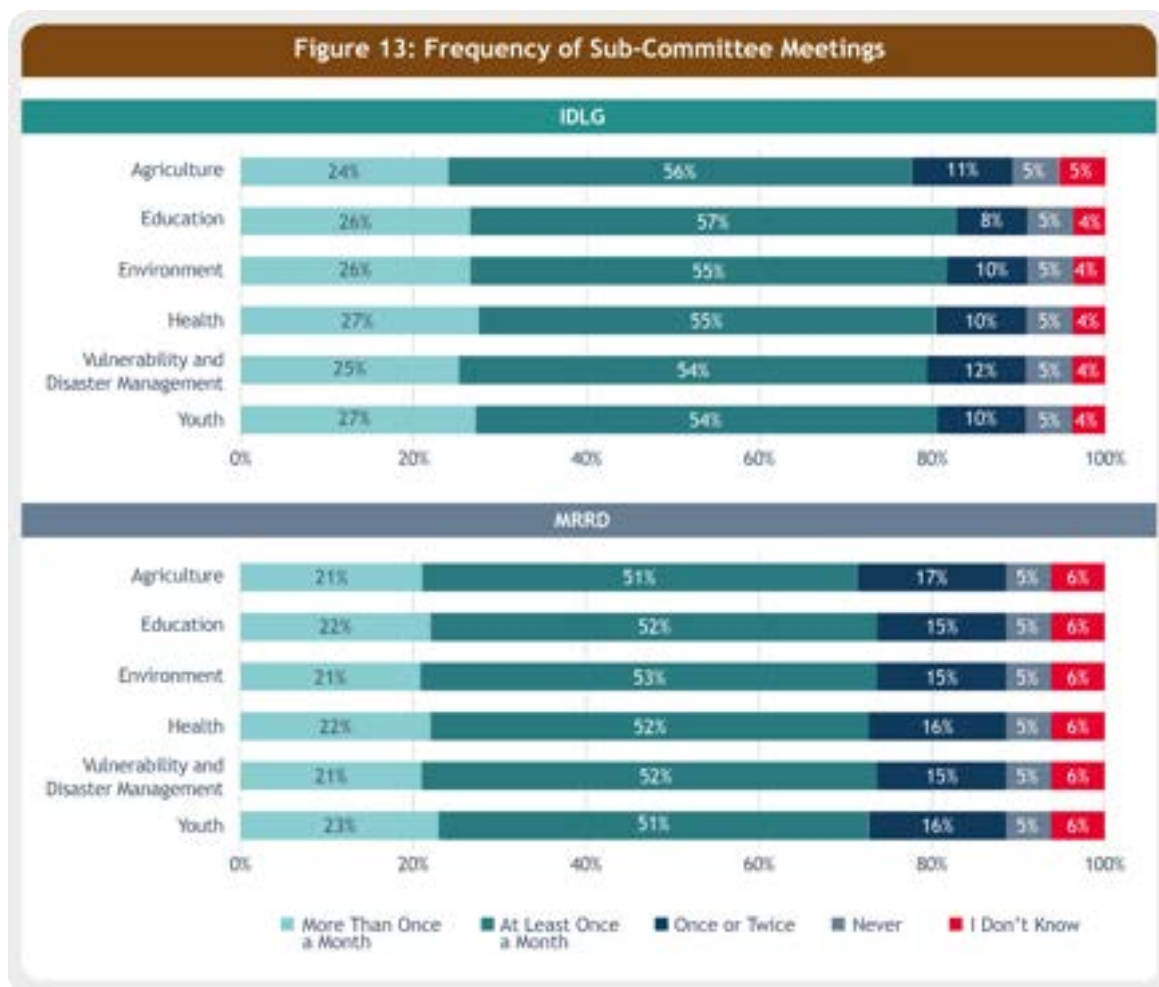
Over three-quarters of respondents agreed that sub-committees had been formed, and of those that did so, a large majority said that the Facilitating Partner had met with them to explain sub-committee roles and responsibilities. Three-quarters of all IDLG respondents and two-thirds of all MRRD respondents reported that those roles and responsibilities were fully clear to them, again with lower response rates from female respondents.

Table 18: Sub-Committee Formation and Training

SUBJECT MONITORED (SOURCE)	ENTITY	RESPONDENT TYPES					
		MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
		N	%	N	%	N	%
Sub-Committees (Phone interviews - all respondents)							
Sub-committees were established	IDLG	507/648	78%	156/204	76%	663/852	78%
	MRRD	7,550/9,779	77%	1,401/2,034	69%	8,951/11,813	76%
Sub-Committees (Phone interviews - only CDC office-bearers and sub-committee members)							
Facilitating Partner met with the CDC to explain the roles and responsibilities of sub-committees	IDLG	252/259	83%	86/92	72%	338/351	80%
	MRRD	3,633/3,988	74%	685/769	62%	4,318/4,757	72%
The role of sub-committees was fully clear	IDLG	216/259	15%	66/92	24%	282/351	17%
	MRRD	2,953/3,988	19%	478/769	26%	3,431/4,757	20%
The role of sub-committees was partially clear	IDLG	38/259	2%	22/92	4%	60/351	3%
	MRRD	746/3,988	7%	202/769	12%	948/4,757	8%
The role of sub-committees was not clear	IDLG	5/259	83%	4/92	72%	9/351	80%
	MRRD	289/3,988	74%	89/769	62%	378/4,757	72%



Four-fifths of IDLG respondents and three-quarters of MRRD respondents said that sub-committees met at least once a month or more frequently; sub-committee meetings in IDLG-managed sub-projects were reported as taking place more frequently overall compared to those in MRRD-managed sub-projects.



### Maintenance and Construction Cash Grants and Social Inclusion Grants

Maintenance and Construction Cash Grants (MCCGs) and Social Inclusion Grants (SIGs) are only applicable to MRRD-managed sub-projects. Part of the data highlighted in this section is split depending on whether it was collected in the first half of 2021 or in the third quarter of 2021; this is because in the first half of 2021, questions related to MCCGs/SIGs were not split by grant, while they were in the third quarter of 2021.

According to engineers' reports, for the first half of 2021, two-fifths of communities monitored had received an MCCG and/or SIG. In Q3, a tenth of communities had received an MCCG and almost one-quarter an SIG. Most communities had a list of grant-related participants available: four-fifths for recipient communities in the first half of 2021, three-quarters for communities receiving an MCCG in Q3, but only just over half of communities receiving an SIG in Q3. Almost three-quarters of communities receiving an MCCG and/or SIG in the first half of 2021 were confirmed through direct contact as having paid verified wages to beneficiaries. In Q3, this proportion rose to four-fifths.

Engineers reported that in the first half of 2021, four-fifths of communities had checked the list of recipients against the Well-Being Analysis of the Poverty Chart. For Q3, just over half of the communities that received an SIG had a Poverty Chart available and used it to check recipients. In all but one of the 47 communities where this had occurred, SIG recipients fell within the Poor or Very Poor categories.

While very few women participated in MCCG work schemes, an average of 88 households per community had participated, which is approximately one-third of all households in beneficiary communities.

Table 19: MCCG/SIG Details Q1-Q2

SUBJECT MONITORED (SOURCE)	APPLICABLE COMMUNITIES WITH MRRD-MANAGED SUB-PROJECTS	
	N	%
MCCG/SIG (Engineers, Q1 and Q2)		
Number of communities that received MCCGs and/or SIGs	442/1,139	39%
List of MCCG and/or SIG participants is available	360/442	81%
Wages paid and verified with beneficiaries through direct contact	261/360	73%
List of recipients has been checked against the Well-Being Analysis of the Poverty Chart	293/360	81%
Is there a food bank present in the community?	294/442	67%
Logbook present for receipt and distribution at the food bank	228/294	78%

Table 20: MCCG/SIG Details Q3

SUBJECT MONITORED (SOURCE)	APPLICABLE COMMUNITIES WITH MRRD-MANAGED SUB-PROJECTS	
	N	%
MCCG/SIG (Engineers, Q3)		
Number of communities that received MCCGs	43/398	11%
List of MCCG participants is available	33/43	77%
Wages paid and verified with beneficiaries through direct contact	35/43	81%
Number of communities that received SIGs	91/398	23%
List of SIG recipients is available	49/91	54%
Poverty Chart available	47/91	52%
List of SIG recipients has been checked against the Well-Being Analysis of the Poverty Chart	47/47	100%
SIG recipients fall within the “poor” or “very poor” categories	46/47	98%
Is there a food bank present in the community?	16/91	18%
Logbook present for receipt and distribution at the food bank	10/16	63%

Table 21: Additional MCCG Details (Q1-Q3)

SUBJECT MONITORED (SOURCE)	TOTAL	AVERAGE	COMMUNITIES ON WHICH DATA IS BASED
	N	%	N
MCCG Participants (Engineers, Q3)			
Number of households in the communities that received MCCGs	127,558	260	491
Number of households that participated in work created by MCCGs	33,801	88	384
Number of men that participated in work created by MCCGs	33,453	86	388
Number of women that participated in work created by MCCGs	2,198	6	386
Number of workdays created by MCCGs	156,491	224	699

## GENDER AND INCLUSION OF VULNERABLE GROUPS

In response to COVID-19, we conducted remote, phone-based interviews undertaken by trained call centre staff. This reduced the number of women it was possible to engage with, affecting the findings relating to gender since male members of households tend to control telephone access and use. Even when using

female call centre staff, the impact of using remote calling has reduced the number of women we were able to directly engage with – particularly women who are not CDC office-bearers or sub-committee members – and therefore the overall percentage of female respondents.

In addition, data collection for CCAP in Q3 was carried out in July and August when increased local insecurity made it even more difficult to speak to women. As a result, only 18 percent (n=2,238) of 12,665 people interviewed were women, a quarter of respondents in IDLG-managed sub-projects but under one-fifth of respondents from MRRD-managed ones. Of all the women interviewed, just under one-half (44 percent, n=992) were CDC office-bearers or sub-committee members, 18 percent of all CDC office-bearers or sub-committee members interviewed. These women comprised five CDC Heads, 472 Deputy Heads, 362 CDC Secretaries, 13 CDC Treasurers, and 140 sub-committee members.

Social researchers reported that for most IDLG-managed sub-projects (86 percent, n=110), both women who were CDC office-bearers or sub-committee members and other female community members had been consulted during sub-project implementation. However, for MRRD-managed sub-projects, this fell to 45 percent (n=805). For just under half of MRRD sub-projects (45 percent, n=821), social researchers reported that only women who were CDC office-bearers or sub-committee members had been consulted. In some cases (10 percent, n=174), social researchers were unable to confirm whether both women who were CDC office-bearers or sub-committee members and other female community members had been consulted during sub-project implementation.

More than three-quarters of IDLG respondents and more than two-thirds of MRRD respondents agreed that their CDC had female members. For both IDLG and MRRD sub-projects, the proportion of female respondents reporting this to be the case was significantly higher than male respondents.

Most respondents reported the presence in their communities of IDPs, and to a lesser extent, returnees, with three-quarters of CDC office-bearers and sub-committee members for IDLG sub-projects and two-thirds of CDC office-bearers and sub-committee members for MRRD sub-projects where IDPs were present stating that they were represented in their CDC. These figures were slightly lower for those reporting representation of returnees.

Table 22: Presence and Inclusion of Women and Vulnerable Groups in Communities

SUBJECT MONITORED (SOURCE)	ENTITY	RESPONDENT TYPES					
		MALE RESPONDENTS		FEMALE RESPONDENTS		ALL RESPONDENTS	
		N	%	N	%	N	%
<b>Inclusion of women in CDC (Phone interviews - all respondents)</b>							
CDC has female members	IDLG	478/648	74%	170/204	83%	648/852	76%
	MRRD	6,622/9,779	68%	1,507/2,034	74%	8,129/11,813	69%
<b>Presence of vulnerable groups (Phone interviews - all respondents)</b>							
There are IDPs living in the community	IDLG	590/648	91%	170/204	83%	760/852	89%
	MRRD	7,443/9,779	76%	1,424/2,034	70%	8,867/11,813	75%
There are returnees living in the community	IDLG	425/648	66%	132/204	65%	557/852	65%
	MRRD	5,550/9,779	57%	1,032/2,034	51%	6,582/11,813	56%
<b>Inclusion of vulnerable groups (Phone interviews - only CDC office-bearers and sub-committee members)</b>							
IDPs are represented in the CDC	IDLG	198/251	79%	64/87	74%	262/338	78%
	MRRD	2,324/3,396	68%	442/654	68%	2,766/4,050	68%
Returnees are represented in the CDC	IDLG	142/201	71%	54/71	76%	196/272	72%
	MRRD	1,749/2,653	66%	311/469	66%	2,060/3,122	66%

## MINIMUM SERVICE STANDARDS

Responses as to whether Minimum Service Standards<sup>38</sup> were being met in different communities varied widely. A large majority of respondents from IDLG-managed sub-projects reported that there was an education facility nearby compared to under three-quarters of respondents from MRRD-managed ones.

Almost two-thirds of respondents from IDLG-managed sub-projects reported that there was a health facility nearby compared to just over half of MRRD respondents. On average, half of respondents from both IDLG and MRRD sub-projects cited health provision took the form of a basic health centre.

For respondents from MRRD sub-projects, more than two-thirds of respondents reported that they had basic road access, just under half that they had access to electricity, and two-fifths that they had access to irrigation. One-tenth of respondents reported that they did not have access to any of the above.

Table 23: Minimum Service Standards

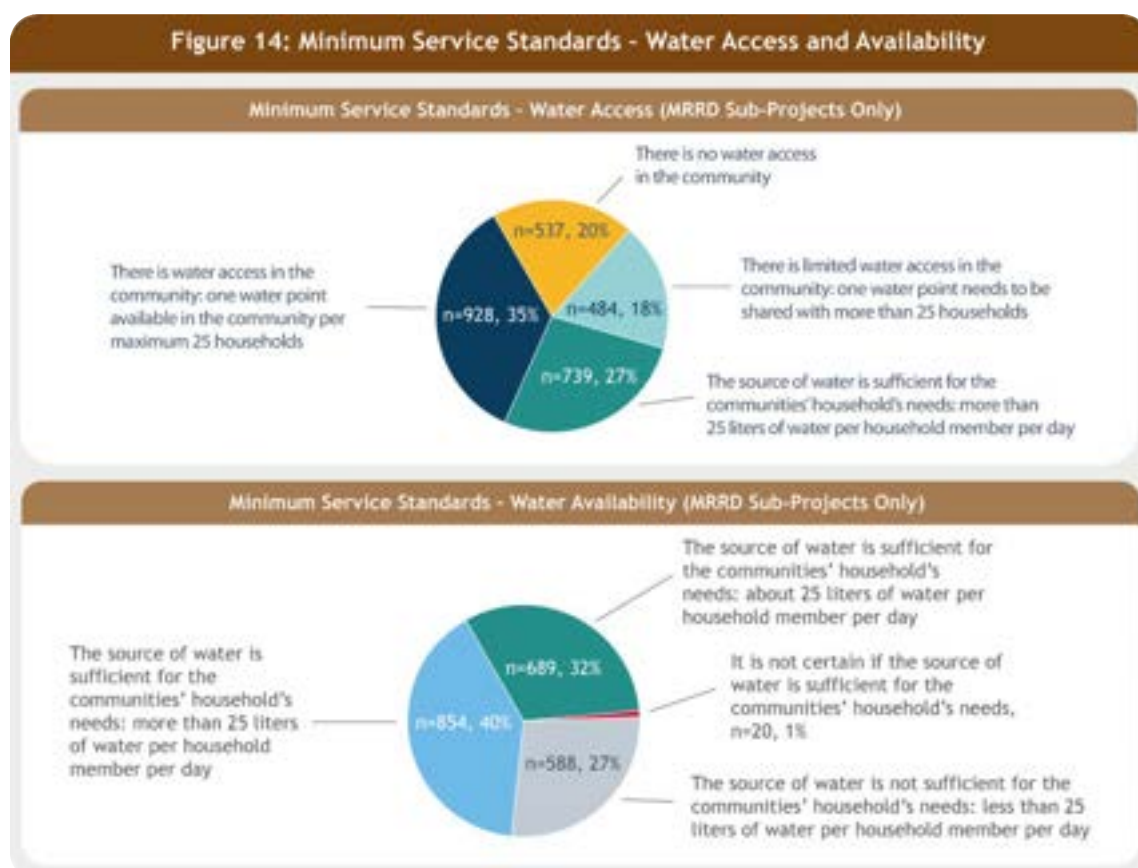
SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	RESPONDENTS FROM IDLG SUB-PROJECTS		RESPONDENTS FROM MRRD SUB-PROJECTS		ALL RESPONDENTS	
	N	%	N	%	N	%
<b>Education (Phone interviews - all respondents)</b>						
There is an education facility within 3 km of the community	181/202	90%	1,909/2,693	71%	2,090 /2,895	72%
Teachers in the education facility have at least Grade 12 education	N/A	N/A	1,768/1,909	93%	1,768/1,909	93%
Teachers in the education facility have at least Grade 14 education	157/181	87%	N/A	N/A	157/181	87%
At the education facility, classes are available for students Grades 1-3	123/181	68%	1,423/1,909	75%	1,546/2,090	74%
At the education facility, classes are available for students Grades 4-6	106/181	59%	1,354/1,909	71%	1,460/2,090	70%
At the education facility, classes are available for students Grades 7-12	93/181	51%	1,051/1,909	55%	1,144/2,090	55%
<b>Health (Phone interviews - all respondents)</b>						
There is a health facility within 5 km of the community	134/202	66%	1,398/2,693	52%	1,532/2,895	53%
This health facility is open from 8 am to 4 pm	119/134	89%	1,148/1,398	82%	1,267/1,532	83%
Health facility is a health post	0/134	0%	42/1,398	3%	42/1,532	3%
<b>Health (Phone interviews - all respondents)</b>						
Health facility is a health sub-centre	22/134	16%	306/1,398	22%	328/1,532	21%
Health facility is a basic health centre	69/134	52%	651/1,398	47%	720/1,532	47%
Health facility is a comprehensive health centre	42/134	31%	385/1,398	27%	427/1,532	28%
Not sure what kind of health facility this is	1/134	1%	14/1,398	1%	15/1,532	1%

<sup>38</sup> Information on Minimum Service Standards is only available for Q3.

Table 23: Minimum Service Standards (continued)

SUBJECT MONITORED (SOURCE)	RESPONDENT TYPES					
	RESPONDENTS FROM IDLG SUB-PROJECTS		RESPONDENTS FROM MRRD SUB-PROJECTS		ALL RESPONDENTS	
	N	%	N	%	N	%
Access to roads, electricity and irrigation (Phone interviews - only respondents from MRRD sub-projects)						
Households in the community have basic road access within 2 km walking distance	N/A	N/A	1,895 /2,693	70%	1,895 /2,693	70%
Households in the community have access to electricity <sup>39</sup>	N/A	N/A	1,239/2,693	46%	1,239/2,693	46%
Households in the community have access to irrigation <sup>40</sup>	N/A	N/A	1,099/2,693	41%	1,099/2,693	41%
None of the above	N/A	N/A	304/2,693	11%	304/2,693	11%

While most respondents from MRRD-managed sub-projects reported that their community had access to water (80 percent, n=2,151), one-fifth of these (20 percent, n=537) said there was none; and of those who reported that there was water access, more than a quarter (27 percent, n=588) said that the quantity of available water was insufficient to meet community needs.



<sup>39</sup> 100W of electricity per household through solar, microhydro, biogas, or any other tested and accepted technology in areas without grid access.

<sup>40</sup> Includes any of the following: intakes, water dividers, water control gates, siphons, water reservoirs up to a maximum of 500,000 cubic metres capacity, small irrigation canals, protection walls, gabion walls, aqueducts, super passages, and check dams.



## CHALLENGES AND ACHIEVEMENTS

- We identified only seven out of 1,929 monitored sub-projects where reported financial progress exceeded assessed physical progress by more than 35 percent and the contract value of these sub-projects represented less than 0.04 percent of the total contract value of CCAP sub-projects that were monitored.
- The CCAP sub-projects targeted 334,573 households across Afghanistan, and engineers reported that the sub-projects had in fact reached 339,972 households (102 percent), slightly more than the original target.
- Despite the increasing insecurity situation in Afghanistan in 2021, the most cited reason for suspension was the non-receipt of funds (40 percent, n=82); bad weather (13 percent, n=26) was also cited to a greater extent than insecurity. Delays in receiving funds were common among CCAP sub-projects due to the administrative process involved and the procedures that CDCs had to undertake to ensure compliance with MIS submission requirements.
- Both IDLG and MRRD sub-projects scored very high on Design (4.9 out of 5.0). Moreover, Workmanship and Materials were also generally found to be in order. The availability and quality of O&M Plans received lower scores.
- More than half of all sub-projects monitored were found to have no deviations in 2021 (58 percent, n=1,117); an improvement compared to last year when this was the case for only 42 percent of sub-projects monitored (n=804).
- Most of the deviations identified in 2021 related to O&M Plans (34 percent, n=471) and poor project management (30 percent, n=405). Regarding project management, of all CDC-related documents, the one most frequently missing was the Community Contribution Plan (7 percent, n=5 for IDLG-managed sub-projects and 5 percent, n=97 for MRRD ones).
- No negative environmental impacts were cited for any of the 128 IDLG-managed sub-projects monitored during this reporting period. However, negative environmental impacts were identified for 197 MRRD-managed sub-projects (12 percent) and mitigation measures had been identified or put in place for only one of these sub-projects at the time of monitoring. Engineers reported that most (85 percent, n=116) IDLG-managed sub-projects had the mandatory Environmental and Social Management Plan (ESMP) available, based on the Environmental and Social Screening Checklist. For MRRD-managed sub-projects this was the case for roughly two in three sub-projects (64 percent, n=1,151).
- Only two of the ongoing sub-projects had an incident reporting system in place for safety incidents and none had a first aid kit available. In addition, workers were not wearing PPE at any of the three ongoing IDLG-managed sub-projects where they were seen on site and were only wearing PPE at 16 of the 37 ongoing MRRD-managed sub-projects where they were seen.
- Engineers reported that land had been acquired for about half of IDLG-managed sub-projects (n=66) and more than two-thirds of MRRD-managed sub-projects (n=1,235). The engineers found that land acquisition documentation was available for only one of the IDLG-managed sub-projects and 72 percent (n=890) of the MRRD-managed sub-projects where land was acquired. Social researchers reported that land was not donated involuntarily for any of the IDLG-managed sub-projects but was for 12 MRRD-managed sub-projects. Social researchers also reported that nobody had been forced to leave their home as a result of land acquisition.
- CCAP was one of the best ARTF projects we monitored when it came to setting up and providing access to grievance mechanisms: social researchers reported that almost all

communities had a Community Participatory Monitoring/Grievance Handling Mechanism (CPM/GHM) Sub-Committee for handling grievances. Close to three-quarters of respondents reported that the CPM/GHM had female members. Moreover, four-fifths of all respondents from IDLG-managed sub-projects reported that there was a designated CPM/GHM focal point in their community and three-quarters of respondents from MRRD-managed sub-projects said that this was the case.

- Social researchers reported that all five participatory activities used to assess community needs and improve sub-project planning were implemented in 80 percent of IDLG-managed sub-projects on average, and 79 percent of all MRRD-managed sub-projects. The average number of male participants for these activities was 59 for IDLG sub-projects and 58 for MRRD sub-projects, and the average number of female participants was 41 for IDLG sub-projects and 37 for MRRD sub-projects.
- The respondents from IDLG-managed sub-projects estimated the proportion of eligible voters that had participated in CDC elections at 78 percent for all eligible male and female voters and 47 percent for female voters.<sup>41</sup> For respondents from MRRD-managed sub-projects, these proportions were slightly higher, at 82 percent for all eligible male and female voters and 51 percent for female voters. Almost all respondents (97 percent each for IDLG and MRRD) indicated that no challenges were encountered in getting eligible men and women to participate in CDC elections. The relatively few challenges that were reported mostly related to election transparency or women not being able to participate in the CDC elections.
- Most CDC office-bearers and sub-committee members from MRRD-managed sub-projects (90 percent, n=4,618) and almost all CDC office-bearers and sub-committee members from IDLG-managed sub-projects (94 percent, n=350) indicated that, in preparing a Community Development Plan (CDP), the CDC had conducted a participatory community analysis. Similar numbers of CDC office-bearers and sub-committee members reported that a process to define community priorities had taken place (94 percent for IDLG and 91 percent for MRRD).
- Over three-quarters of respondents (78 percent for IDLG and 76 percent for MRRD) stated that sub-committees had been formed. On average, 81 percent of IDLG respondents and 73 percent of MRRD respondents said that sub-committees met at least once a month or more than once a month.
- Most CDC office-bearers or sub-committee members (77 percent for IDLG and 76 percent for MRRD) said that they had received training on their roles and responsibilities. However, these figures were significantly lower for female CDC office-bearers or sub-committee members compared to their male counterparts (a difference of 10 percentage points for IDLG sub-projects and 12 percentage points for MRRD sub-projects).
- Of the CDC office-bearers and sub-committee members reporting that sub-committees had been formed, 93 percent (n=516) said that the Facilitating Partner had met with the CDC to explain the roles and responsibilities of sub-committees for IDLG-managed sub-projects and 89 percent (n=7,006) stated that this had been the case for MRRD-managed sub-projects. In addition, 76 percent (n=424) of IDLG respondents and 67 percent (n=5,264) of MRRD respondents reported that the roles and responsibilities of sub-committees were fully clear to them. However, women reported lower levels of knowledge about the existence and roles of sub-committees than men did.

<sup>41</sup> From the data, we suspect that some respondents may have confused CDC elections with general elections when responding to this question.

- When asked whether their CDC had female members, more than three-quarters of IDLG respondents (76 percent, n=648) and more than two-thirds of MRRD respondents (69 percent, n=8,129) agreed. In addition, social researchers reported that for most IDLG-managed sub-projects (86 percent, n=110), both women who were CDC office-bearers or sub-committee members and other female community members had been consulted during sub-project implementation. However, for MRRD-managed sub-projects, social researchers reported that this was only the case for 45 percent (n=805) of the sub-projects monitored. For 46 percent (n=821) of the MRRD sub-projects, social researchers reported that only women who were CDC office-bearers or sub-committee members had been consulted, and for 10 percent (n=174), social researchers were not able to confirm if both women who were CDC office-bearers or sub-committee members and other female community members had been consulted during sub-project implementation.

## CONSIDERATIONS FOR FUTURE PROGRAMMING

Although the current political and security situation in Afghanistan makes it difficult to implement CCAP, in light of the above findings, we provide the following considerations for the CCAP team at the World Bank as part of the lessons learned and to help inform similar future programming.

- The World Bank and national PMUs should establish mechanisms that enable tranche payments to the CDCs who have met the documentation requirements to be processed faster.
- Although an external factor, sub-project planning and timelines could be improved by better anticipating difficult weather conditions, based on historical climate data and community knowledge of past natural disasters that affected the community.
- O&M Plans and Community Contribution Plans are critical to sustainability of the sub-projects in post-completion phase. As a crucial document, the PMUs and engineers could better engage the communities to ensure that the importance of these plans is understood in order to improve the sustainability of the sub-projects.
- Project management, especially oversight by the site engineers, leads to better sub-project implementation and helps avoid potential deviations. Increasing supervision and oversight visits by field engineers and PMUs could reduce deviations caused by poor project management and promote better compliance with social safeguards, which ensures safety of workers.
- The World Bank and national PMUs should place greater emphasis on screening the environmental risks posed by construction, particularly in rural areas, and ensuring mitigation of those risks are considered in the design and carried out accordingly.
- The World Bank should consider whether there should be separate land acquisition documentation requirements for urban areas and rural areas.
- National PMUs should always seek to ensure that all female CDC members are trained and consider training female CDC members separately from male CDC members in male-dominated cultures, so they are more comfortable with asking questions and their uptake from trainings is equal to that of male CDC members.
- It is equally important in rural and urban areas that women who are not CDC members or sub-committee members are also engaged during sub-project implementation. The World Bank should consider establishing separate guidance for urban areas and rural areas to ensure that these female community members are engaged.

# Annex 7: Cities Investment Program (CIP)

## INTRODUCTION

The Cities Investment Program (CIP) invested in the development of five major cities: Jalalabad, Khost, Kandahar, Herat, and Mazar-E-Sharif. The project was implemented by the Independent Directorate of Local Governance (IDLG) and aimed to improve sustainability and livability by promoting the cities’ economic growth through fostering urban economies and improving people’s livelihoods.

## FINANCIAL MONITORING

An Internal Controls Assessment was planned and started in June 2021 but could not be fully completed following the change of government in August 2021. An interim report without management feedback was issued in March 2022. Two Statements of Expenditure were completed in 2021 for IDLG.

### CIP Monitoring Activities

-  A financial review of sub-project expenditures.
-  Engineering assessments to determine physical progress, compliance with design, engineering best practice, project management, and environmental and social safeguard standards.
-  In-person interviews by social researchers to check project documentation and adherence to environmental and social safeguards.




Table 1: Statement of Expenditure Claims in 2021 (in USD)

PERIOD OF CLAIM	ENTITY	PROCUREMENT	PAYROLL	PIM <sup>1</sup> COSTS	TOTAL	ADJUSTMENT PROPOSED	ADJUSTED TOTAL
Q4 1399	IDLG	2,519,442	186,298	80,703	2,786,443	(48,926)	2,737,517
Q1 & Q2 1400	IDLG	1,630,204	224,966	14,571	1,869,741	(147,499)	1,722,242
TOTAL		4,149,646	411,264	95,274	4,656,184	(196,425)	4,459,759

The Financial Monitoring team reviewed financial data received from the project Management Information System (MIS) for 21 sub-projects in five provinces. These 21 sub-projects had been awarded contracts worth AFN 456,159,300. Financial expenditure for these sub-projects during this reporting period was 71 percent of approved contract value while assessed physical progress was 43 percent. However, our assessment identified no sub-projects where financial progress exceeded physical progress by more than 35 percent. This means that financial expenditures for all sub-projects were reasonably aligned with construction progress on site. There were also four sub-projects where the assessed physical progress was at least 35 percent greater than reported financial progress. For the purposes of this report, financial progress is reported as the percentage of the CDCs’ approved budget that has been spent, and represents actual expenditure reported to date on sub-project activities. We also assessed the cost of rectifying identified deviations during this reporting period.

<sup>1</sup> Project Implementation and Management

Figure 1: Estimated Cost of Rectifying Identified Deviations

 Value of Contracts Monitored (AFN)	456,159,300
 Estimated Cost of Rectifications this Period (AFN)	223,100
 Cost of Rectification as a Percentage of Contract Value	0.05 Percent

## PHYSICAL MONITORING

Our engineers visited 21 CIP sub-projects in five provinces (Balkh, Herat, Kandahar, Khost, and Nangarhar), of which eight were emergency sub-projects implemented in response to COVID-19. In addition, social researchers made in-person site visits to all sub-projects that engineers visited, interviewing 259 people.

Figure 2: Overview of Physical and Financial Monitoring Activities

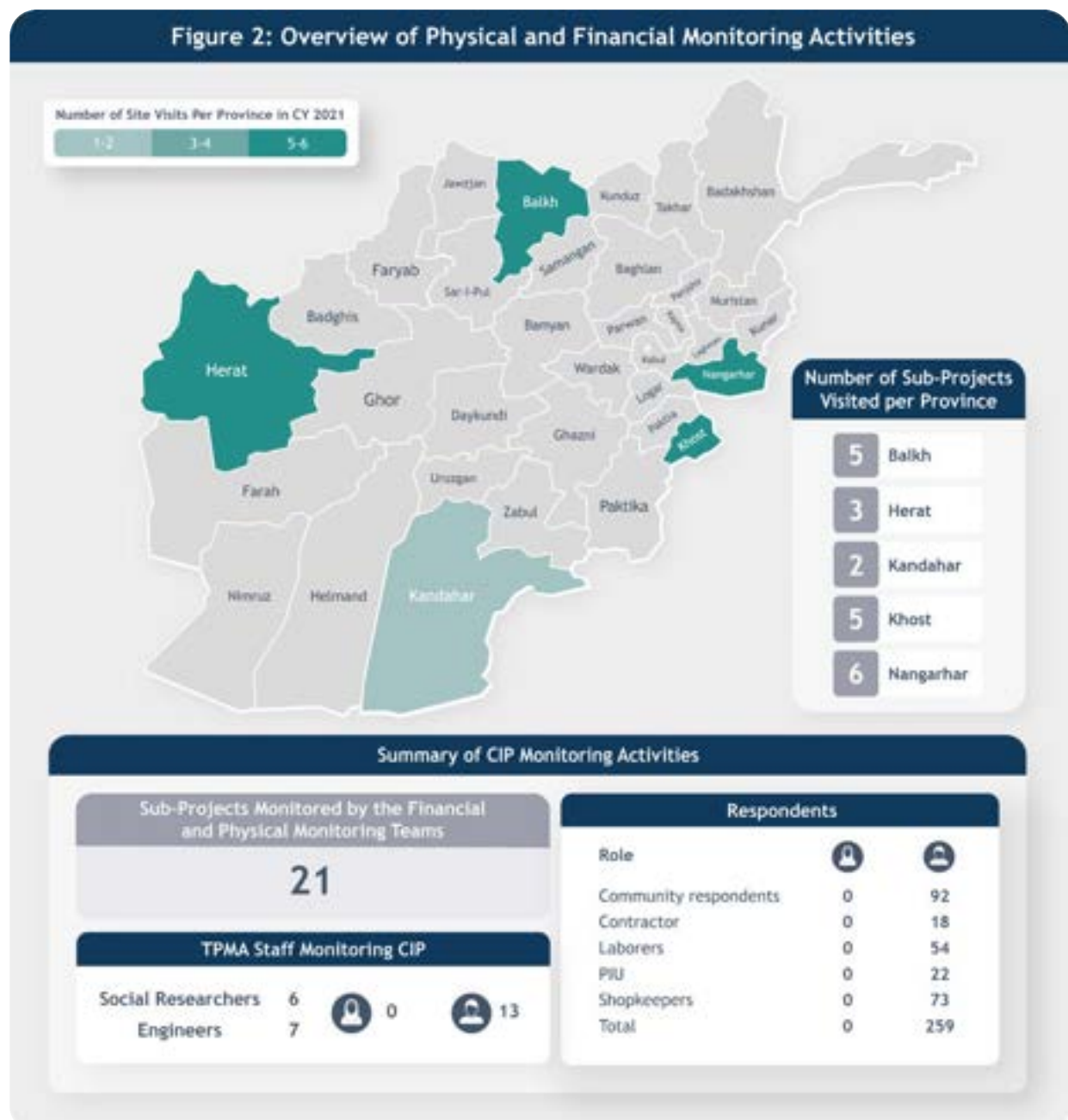




Figure 3: Overview of Sub-Projects Visited by Sector

	Balkh	Herat	Kandahar	Khost	Nangarhar
 Road Infrastructure	3	3	2	5	5
 Canal Rehabilitation	2	0	0	0	1
Total Sub-Projects	5	3	2	5	6

### Sub-Project Status

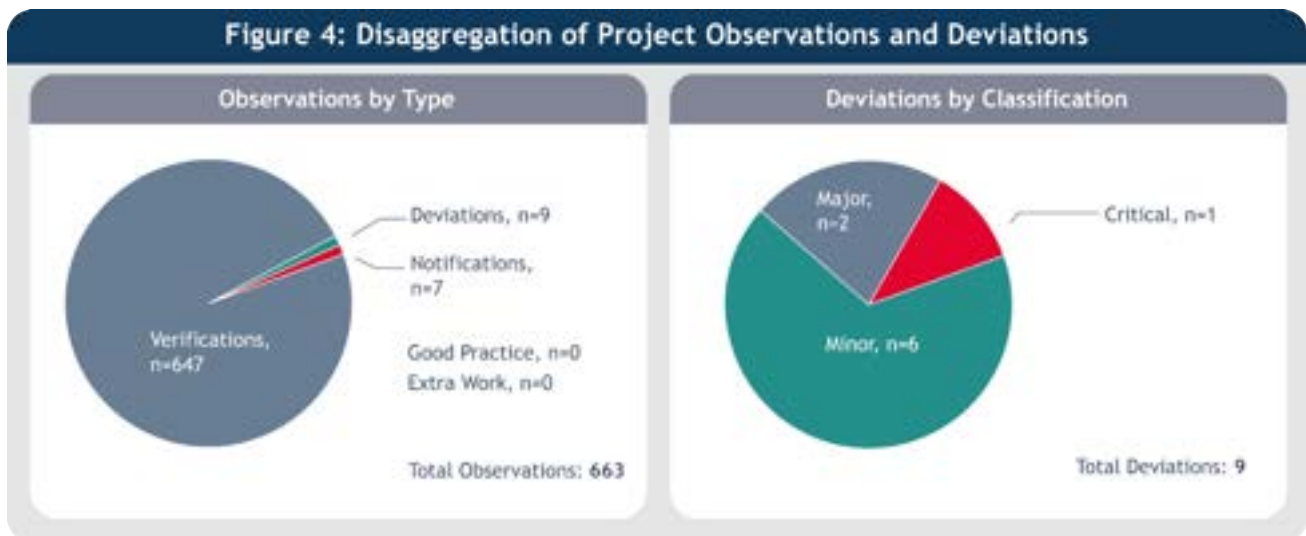
For seven out of 21 sub-projects work was assessed as Completed and in the Defect Liability Period. For four sub-projects, work was assessed as Completed and outside the Defect Liability Period. Work was assessed as Ongoing at nine sub-projects and as Suspended at one due to delays in receiving construction materials from the contractor.

### Observations

During their 21 site visits, our engineers made 663 ‘observations’. Observations consist of all the data points captured by our engineers when assessing sub-projects. For CIP, these comprised the following:

- Verifications, which include a multitude of different checks of construction standards.
- Deviations, that is, undocumented changes from the specified project design, or shortcomings in agreed construction standards or the application of social or environmental safeguards. These are categorized as Critical, Major, or Minor and required a response from the Government partner as to whether they had been rectified or not.
- Notifications, which are minor deviations with an assessed cost of less than USD 50 to rectify.
- Good Practice, where construction methods or design adjustments improved the functionality of the project at no additional cost.
- Extra Work, additional work undertaken to extend the content or quality of work done beyond the design specifications.

Figure 4: Disaggregation of Project Observations and Deviations



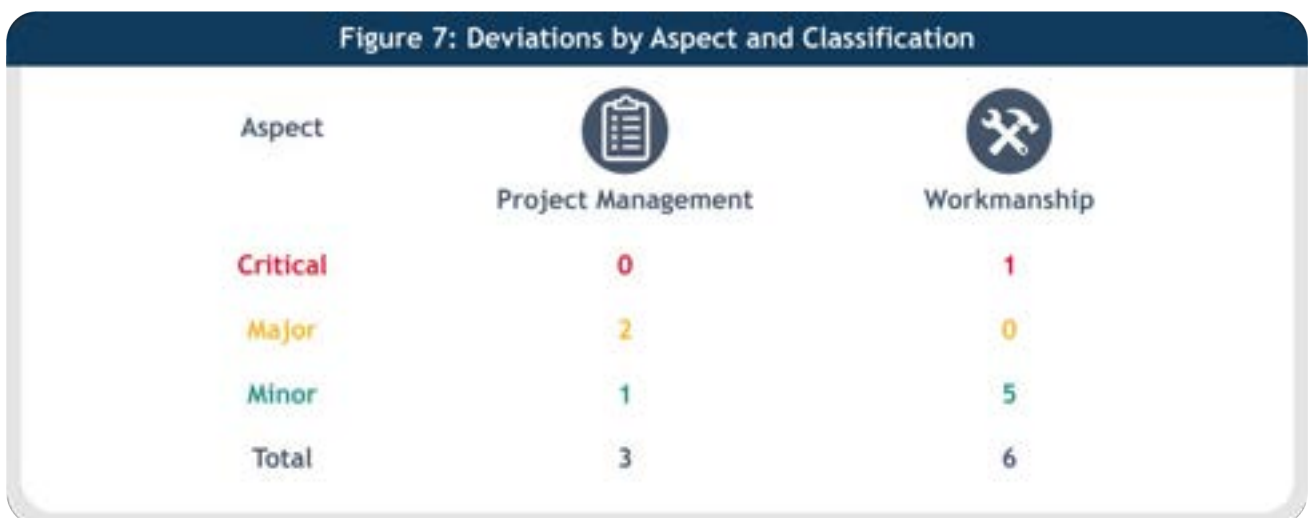
## Aspect Scores

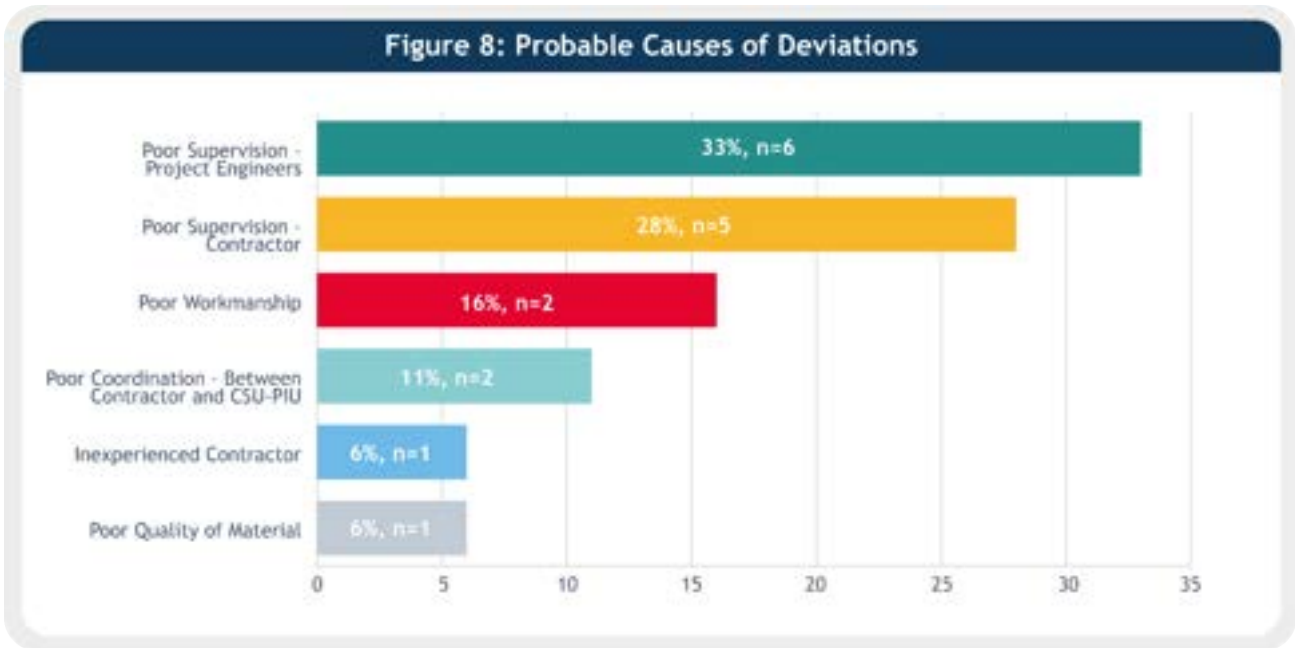
We graded CIP sub-projects by the quality and applicability of design, quality of materials, and workmanship. These ratings ranged from 1 (Low) to 5 (High). The methodology for how these ratings are provided is explained in Annex 1. Overall, CIP sub-projects tended to score slightly higher on Design than Materials and Workmanship, although all three aspects were assessed as Average.



## Deviations and Notifications

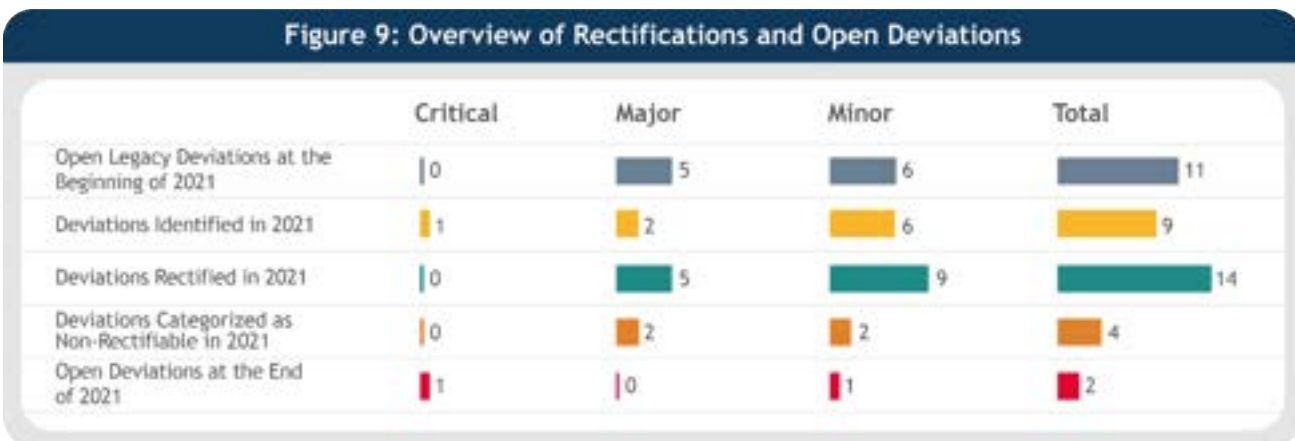
Our engineers identified nine deviations—one Critical, two Major, and six Minor—affecting six sub-projects. Almost three-quarters of sub-projects had no identified deviations (71 percent, n=15) and just under half (48 percent, n=10) had neither deviations nor notifications. Most deviations were attributed to poor workmanship (five Minor and one Critical) arising from insufficient supervision by project engineers or the contractor. The Critical deviation related to a power line being positioned adjacent to a water pipe that was not grounded.





### Rectifications and Open Deviations

During 2021, 14 rectifications were made to deviations that were open at the beginning of the year, or to new deviations that were identified in 2021; and four deviations (two Major and two Minor) were agreed with the project as non-rectifiable. On average, it took the project 106 days to close Major deviations and 93 days to close Minor deviations.<sup>2</sup> As a result, there were only two open deviations (one Critical and one Minor) at the end of the reporting period.



### Documentation

During site visits, our engineers and social researchers sought to identify documents meant to be available at work sites or held by local communities. The documentation was available for inspection in just under two-thirds of the cases (63 percent, n=134). Documents relating to site selection criteria, the Monitoring Checklist, and Operations and Maintenance Plans were not found, nor were Environmental and Social Management Plans in two-thirds of cases.

<sup>2</sup>These calculations are based on the date when open deviations were classified as rectified on the Digital Platform in 2021, although there is likely to have been a short delay between resolving the rectification and updating information on the Digital Platform.



Table 2: Available Project Documentation

The infographic below presents information about the legacy deviations, which are deviations identified before January 2021, as well as the deviations engineers identified in 2021. Open deviations were those still to be rectified at the end of September 2021.

Type of Document	Number of Sub-Projects for which Document:					
	Is available on site		Is available elsewhere		Does not exist	
	N	%	N	%	N	%
<b>Document types for which information is available for all 21 sub-projects</b>						
Bill of Quantity	21	100%	0	0%	0	0%
Design Drawings	20	95%	0	0%	1	5%
Environmental and Social Management Plan	7	33%	0	0%	14	67%
Project Contract	21	100%	0	0%	0	0%
Site Plan	20	95%	0	0%	1	5%
Specifications	15	71%	0	0%	6	29%
<b>Document types for which information is available for 7 sub-projects</b>						
Baseline Schedule	5	71%	0	0%	2	29%
Quality Control	6	86%	0	0%	1	14%
Site Selection Criteria	0	0%	0	0%	7	100%
<b>Document types for which information is available for 13 sub-projects</b>						
Environmental Screening Checklist	4	31%	0	0%	9	69%
Monitoring Checklist	0	0%	0	0%	13	100%
Operations and Maintenance Plan	0	0%	0	0%	13	100%
Subproject Final Status Report	8	62%	0	0%	5	38%
Work Schedule	7	54%	0	0%	6	46%
<b>All Documents</b>	<b>134</b>	<b>63%</b>	<b>0</b>	<b>0%</b>	<b>78</b>	<b>37%</b>

## ENVIRONMENTAL AND SOCIAL SAFEGUARDS

Only two sub-projects had protective measures in place for existing trees. In addition, only two (different) two sub-projects had a waste/debris disposal plan in place.

For all nine Ongoing sub-projects, noise pollution and air pollution from dust, smoke, or fumes were reported. In addition, economic disruption and hygiene issues were both reported at one sub-project. Only two sub-projects had an incident reporting system in place. The use of child labor was not identified at any of the sub-projects where work was ongoing. First aid kits were reported to be available for six of the nine Ongoing sub-projects, and workers at eight sub-projects were seen wearing appropriate personal protective equipment.

From interviews with Project Implementation Unit members, 10 sub-projects were found to have a Grievance Handling Committee in place but none included female members. Engineers reported that a grievance logbook was available for only four sub-projects, while information on how to lodge complaints related to sub-project construction was available for seven sub-projects.

Table 3: Findings related to Environmental and Social Safeguards

SUBJECT MONITORED (SOURCE)	APPLICABLE MONITORED SUB-PROJECTS
Environment (reported by engineers)	N=21
Protective measures in place for existing trees	2 (10%)
Waste/debris disposal plan in place	2 (10%)
Health and Safety for Ongoing sub-projects (reported by engineers)	N=9
Workers seen at ongoing sub-projects	9 (100%)
Workers seen wearing PPE	8 (89%)
Safety training provided to workers	7 (78%)
First aid kit available	6 (67%)
Air pollution from dust, smoke, or fumes	9 (100%)
Noise pollution	9 (100%)
Traffic signs, road markings, lights, and/or barriers used to redirect traffic	5 (56%)
Economic disruption reported	1 (11%)
Public safety measures in place	2 (22%)
Incident reporting system in place	2 (22%)
Hygiene issues reported	1 (11%)
Child labor used on sub-project	0 (0%)
Grievance Management (reported by engineers and Project Implementation Unit members)	N=21
Grievance Handling Committee in place (PIU members)	10 (48%)
Committee includes female members (PIU members)	0 (0%)
Grievance logbook available (engineers)	4 (19%)
Information on lodging grievances related to construction(engineers)	7 (33%)

## ACHIEVEMENTS AND CHALLENGES

- We did not identify any potential excess payments, Red Flags, or other financial issues of concern for this project.
- Many of the CIP sub-projects were rated Good or Average. The overall rating for CIP sub-projects monitored during 2021 is Good.
- Much of the required documentation was available for inspection and, according to the engineers, appropriately stored.
- Nine deviations were identified. Six of them were Minor, with five of these resulting from poor workmanship arising from insufficient supervision by either project engineers or the contractor. Two previously identified deviations were still pending at the end of this reporting period.
- Limited information was available for environmental safeguards but suggests that environmental safeguards were not well adhered to. Similarly, ongoing sub-projects did not comply with social safeguards. Finally, only a limited number of sub-projects established a Grievance Redress Mechanism.

## CONSIDERATIONS FOR FUTURE PROGRAMMING

Although the current political and security situation in Afghanistan makes it difficult to implement CIP, in light of the above findings, we provide the following considerations for the CIP team at the World Bank as part of the lessons learned and to help inform similar future programming.

- The World Bank Environmental and Social Safeguards Team should work closely with its Task Team and focal points of the implementing partner to clarify environmental and social safeguarding guidelines. When doing so, consideration should be given to sub-projects that are implemented by contractors and not directly by the implementing partner.
- The most common deviations found related to poor workmanship arising from insufficient supervision. This suggests the need to emphasize the nature of project monitoring that implementing partners should apply before work begins, and greater scrutiny of project monitoring during construction.
- Since community members often appear to prefer taking project-related grievances to local community elders and mullahs, adjusting grievance handling processes to allow for their participation may facilitate the reporting, tracking, and resolution of project grievances. How participation by women in such processes can be facilitated and protected will be of particular concern for future development activity in Afghanistan.

# Annex 8: EQRA

## INTRODUCTION

The objectives of the EQRA project are to increase equitable access to primary and secondary education, particularly for girls in selected lagging provinces, and improve learning conditions in Afghanistan. The project has four components: 1) equitable access to basic education; 2) improving learning conditions; 3) strengthening education sector planning capacity and transparency; and 4) technical assistance. Our monitoring focuses on the construction of new school buildings and the provision of essential elements for the rehabilitation of existing schools. EQRA was implemented by the Ministry for Rural Rehabilitation and Development (MRRD) and the Ministry of Education (MoE) through Community Development Councils (CDCs) up to August 2021.

School construction may be undertaken by CDCs who procure materials and labor themselves or who hire contractors to handle procurement and construction.

### EQRA Monitoring Activities

-  A financial review of sub-project expenditures.
-  Engineering assessments to determine physical progress, compliance with design, engineering best practice, project management, and environmental and social safeguard standards.
-  In-person interviews by social researchers to check available project documentation and adherence to environmental and social safeguards.
-  Telephone interviews to better understand project implementation, particularly with respect to community engagement (including elements such as school management shuras, land acquisition and grievances).

## FINANCIAL MONITORING

Fourteen Statements of Expenditure were completed in 2021: three for MoE and 11 for MRRD.

Table 1: Statement of Expenditure Claims in 2021 (in USD)

PERIOD OF CLAIM	ENTITY	PROCUREMENT	PAYROLL	PIM <sup>1</sup> COSTS EXCLUDING PAYROLL	TOTAL	ADJUSTMENT PROPOSED	REPLENISHMENT
Q4 1399	EQRA (MoE)	139,171	611,232	57,468	807,871	(138,036)	669,835
Q1&Q2 1400	EQRA (MoE)	-	996,018	16,740	1,012,758	-	1,012,758
Q3 1400	EQRA (MoE)	161,241	493,123	6,463	660,827	-	660,827
Q2 1399	EQRA (MRRD) CDC Grant 2	6,385,398	-	-	6,385,398	(41,142)	6,344,256
Q3 1399	EQRA (MRRD) CDC Grant 3	5,874,310	-	-	5,874,310	(6,452)	5,867,858

<sup>1</sup> Project Implementation and Management.

Table 1: Statement of Expenditure Claims in 2021 (in USD) (continued)

PERIOD OF CLAIM	ENTITY	PROCUREMENT	PAYROLL	PIM COSTS EXCLUDING PAYROLL	TOTAL	ADJUSTMENT PROPOSED	REPLENISHMENT
Q4 1399	EQRA (MRRD) CDC Grant 4	5,616,620	-	-	5,616,620	(79,332)	5,537,288
Q4 1399	EQRA (MRRD) CDC Grant 5	4,937,251	-	-	4,937,251	-	4,937,251
Q4 1399	EQRA (MRRD) CDC Grant 6	6,889,366	-	-	6,889,366	(3,449)	6,885,917
Q1 1400	EQRA (MRRD) CDC Grant 7	1,841,656	-	-	1,841,656	-	1,841,656
Q1 1400	EQRA (MRRD) CDC Grant 8	6,528,507	-	-	6,528,507	(5,953)	6,522,554
Q2 1400	EQRA (MRRD) CDC Grant 9	2,052,147	-	-	2,052,147	(23,737)	2,028,410
Q3 1399	EQRA (MRRD) OpEx	34,330	365,580	-	399,910	-	399,910
Q4 1399	EQRA (MRRD) OpEx	143,705	520,459	-	664,164	(6,926)	657,238
Q1 1400	EQRA (MRRD) OpEx	-	275,677	-	275,677	-	275,677
<b>TOTAL</b>		<b>40,603,702</b>	<b>3,262,089</b>	<b>80,671</b>	<b>43,946,462</b>	<b>(305,027)</b>	<b>43,641,435</b>

The Financial Monitoring team reviewed financial data received from the project’s Management Information System (MIS) for 593 CDCs implementing 600 sub-projects in 17 provinces. Our financial review of 593 CDCs that had been awarded contracts worth AFN 3,622,543,140 identified 11 sub-projects where financial progress exceeded physical progress by more than 15 percent. This means that financial expenditures for almost all sub-projects were reasonably aligned with construction progress on site. In addition, our assessment identified 33 sub-projects where the assessed physical progress was at least 35 percent greater than reported financial progress. For the purposes of this report, financial progress is reported as the percentage of the CDCs’ approved budget that has been spent, and represents actual expenditure reported to date on sub-project activities.

We also assessed the cost of rectifying identified deviations during this reporting period.

**Figure 1: Sub-Projects Where Financial Progress Exceeded Physical Progress by More Than 15 Percent**

11



Number of sub-projects where financial progress exceeded physical progress by more than 15%

\$8,104,727



Value of payments where financial progress exceeded physical progress by more than 15%

0.22 percent



These payments as a percentage of all monitored contracts

**Figure 2: Estimated Cost of Rectifying Identified Deviations**

	CDC	Contractor	Total
Value of Contracts Monitored (AFN)	2,836,395,355	786,147,785	3,622,543,140
Estimated Cost of Rectifications this Period (AFN)	27,520,823	8,234,848	35,755,670
Cost of Rectification as a Percentage of Contract Value	0.97 percent	1.05 percent	0.99 percent

## PHYSICAL MONITORING

Our engineers made 691 in-person site visits to 600 sub-projects in 593 communities in 17 provinces, of which 240 were follow ups to visits made in 2020 or earlier in 2021. In addition, social researchers made 690 in-person site visits to 599 of the sub-projects that were visited by engineers.<sup>2</sup>

We conducted 4,560 phone interviews with CDC office-bearers and community members in 592 of the 600 sub-projects visited, located in 585 communities in 17 provinces.<sup>3</sup>

### Sub-Project Status

Of the 691 visits, 641 were to new schools and 50 were made to existing schools to assess missing or additional components such as boundary walls (n=26), additional classrooms (n=14), latrine blocks (n=8), and water wells (n=2). CDCs were responsible for almost four-fifths of sub-projects visited (n=476) and contractors for the remainder (n=124).

Of the 600 sub-projects visited, our engineers assessed 30 percent (n=182) as Completed, 11 percent (n=63) as Ongoing, 58 percent as Temporarily Stopped (n=349), and 6 as Approved (but not yet under construction). While a sub-project may be Temporarily Stopped for more than one reason, the main reported cause was the late receipt of funds from the project (62 percent), followed by insecurity or Taliban interference (28 percent). Other reasons given (10 percent) included contractor or community disputes relating to the sub-project, lack of materials, unavailability of skilled labor, inclement weather, and site selection issues. Overall, our engineers found that 14 sub-projects had been Stopped since 2019.

<sup>2</sup> In Karatash CDC, Arghandab district, Zabul (Sub-Project ID: 25-2503-M0042-5-a), no CDC members were available for in-person interviews.

<sup>3</sup> Call center staff could not collect data for eight sub-projects due to telecommunication problems.

Figure 3: Estimated Cost of Rectifying Identified Deviations



Number of Sub-Projects Visited per Province

18	Badghis	13	Kunduz
31	Balkh	28	Logar
9	Faryab	108	Nangarhar
9	Ghazni	17	Nuristan
58	Helmand	70	Paktika
53	Herat	11	Uruzgan
25	Kabul	47	Wardak
16	Kandahar	39	Zabol
48	Khost		

Summary of EQRA Monitoring Activities

CDCs Monitored by the Financial and Physical Monitoring Teams

**593**

CDC: 470, Contractor: 123

Sub-Projects Monitored by the Financial and Physical Monitoring Teams

**600**

CDC: 476, Contractor: 124

Respondents

Roles			Total
CDC Head	0	796	796
CDC Deputy	69	279	348
CDC Secretary	40	297	337
CDC Treasurer	1	631	632
Education Sub-Committee Member	35	1,129	1,164
Parent (from Lower Quartiles)	309	1,663	1,972
<b>Total Respondents</b>	<b>454</b>	<b>4,795</b>	<b>5,249</b>

TPMA Staff Monitoring EQRA

Engineers:	Call Centre Agents:	Social Researchers:
<b>38</b>	<b>48</b>	<b>46</b>
0	21	0
38	27	46

Figure 4: Overview of Types of Sub-Project Visited



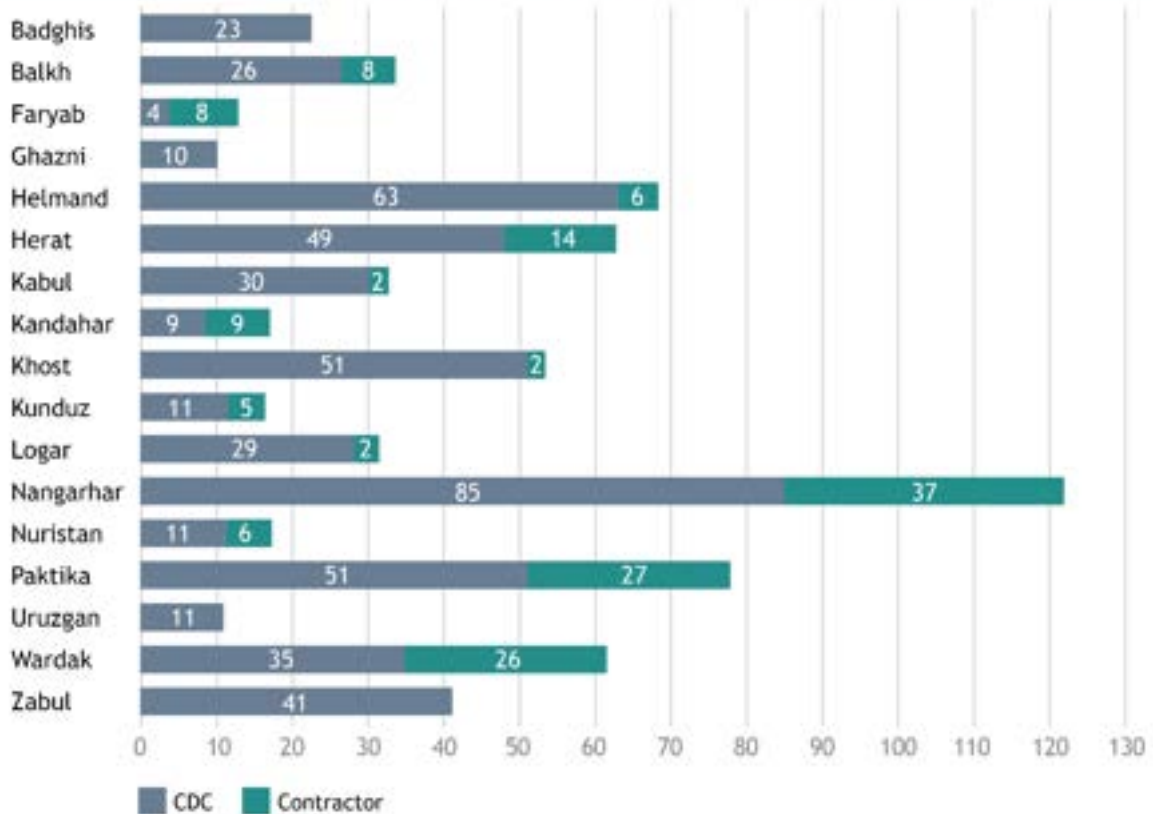
	 New Building	 Construction of Missing Components	Total
Implemented by CDC	497	42	539
Implemented by Contractor	144	8	152
<b>Total</b>	<b>641</b>	<b>50</b>	<b>691</b>

Figure 5: Sub-Projects Visited by Implementer and Province



CDC members<sup>4</sup> viewed the risks associated with Temporarily Stopped sub-projects as: wastage of construction materials, rust affecting rebars, and damage to completed aspects of the construction.

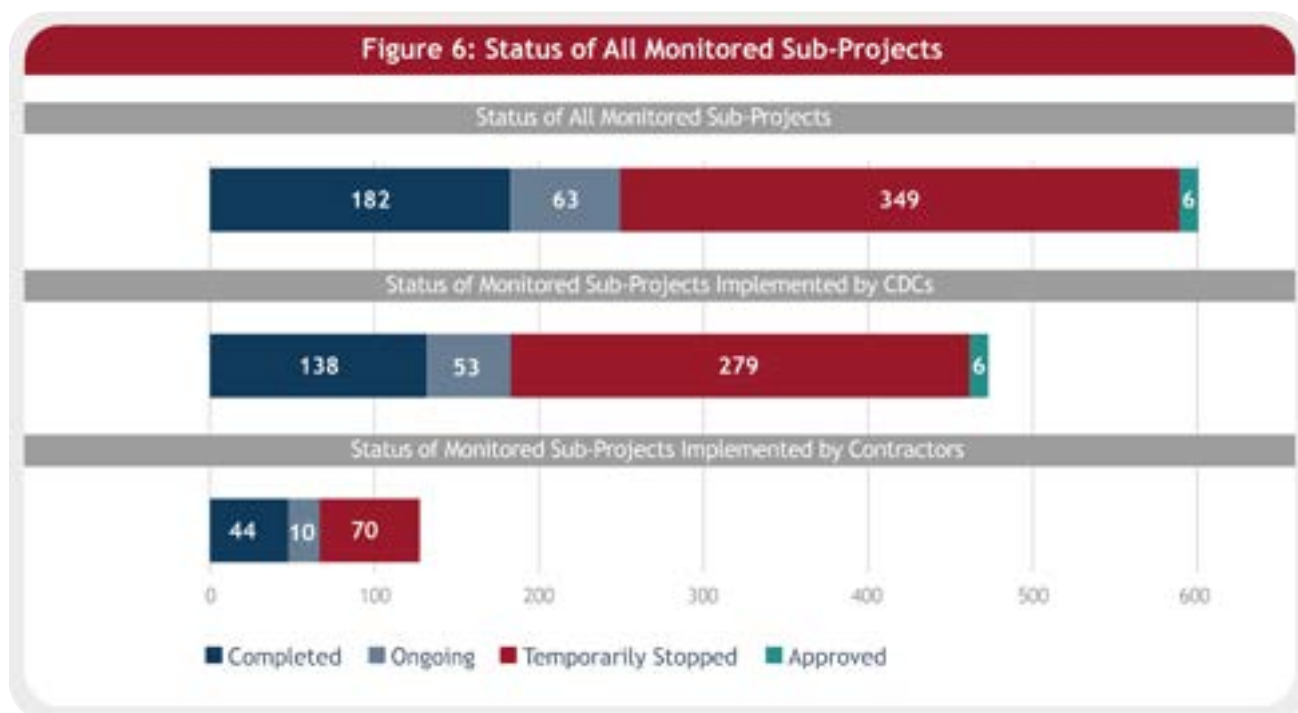
Delays in implementation were primarily attributed to late disbursements to CDCs and insecurity.

<sup>4</sup> The information was only collected during August and November 2021.



Of 204 Completed schools, our engineers assessed 143 as fully operational, of which 118 (81 percent) were built by CDCs and 27 (19 percent) by contractors. Four schools (in Herat, Logar, Wardak, and Zabul) reported not being operational. The water wells in the two schools in Herat and Logar were not operational. Due to a major deviation in the school ramp (one turn instead of the three in the design and lack of proper welding to the ground), which is risky for students, the MoE did not accept the handover of the school in Wardak. In Zabul, a heavy explosion at a checkpoint in the vicinity shattered the windows and destroyed parts of the building.

Of the 134 Completed schools visited between July and November, 111 (83 percent) had been handed over to MoE. We only collected this data in the last two quarters of 2021.

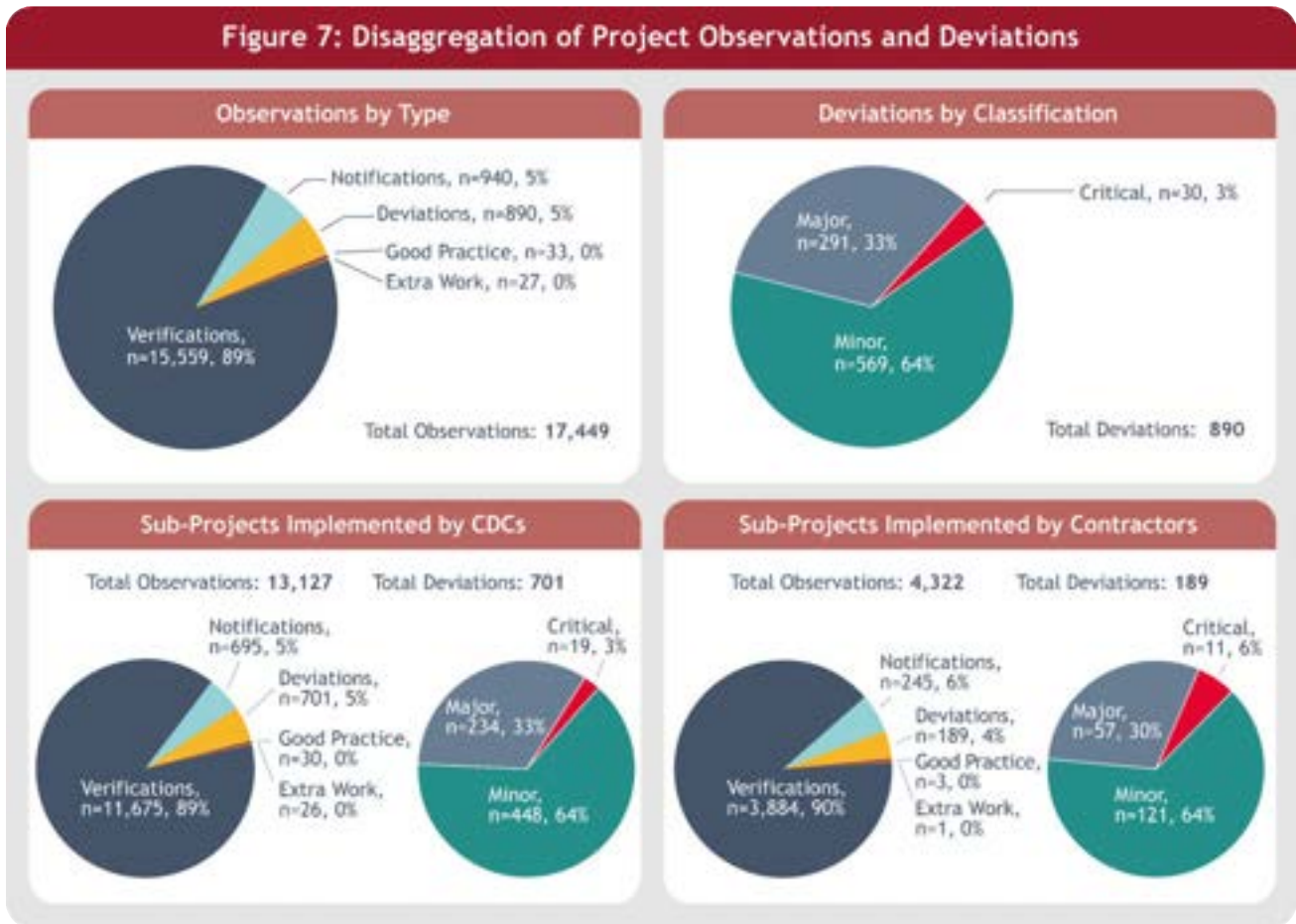


### Observations

During their 691 site visits, our engineers made 17,449 ‘observations’. Observations consist of all the data points captured by engineers when assessing sub-projects. For EQRA, these comprised the following:

- Verifications, which include a multitude of different checks of construction standards.
- Deviations, that is, undocumented changes from the specified project design, or shortcomings in agreed construction standards or the application of social or environmental safeguards. These are categorized as Critical, Major, or Minor and required a response from the Government partner as to whether they have been rectified or not.
- Notifications, which are minor deviations with an assessed cost of less than USD 50 to rectify.
- Good Practice, where construction methods or design adjustments have improved the functionality of the project at no additional cost.
- Extra Work, additional work undertaken to extend the content or quality of work done beyond design specifications.

Figure 7: Disaggregation of Project Observations and Deviations



### Good Practice and Extra Works

Our engineers recorded 33 examples of Good Practice and 27 cases of Extra Works at 49 sub-projects. The majority (93 percent) were recorded in sub-projects where construction was being implemented by CDCs. Most examples related to schools being constructed by CDCs where elements were added that were not included in the contract. These additions included extending water facilities and electrical systems, upgrading local toilets to flush toilets, adding tiling to stairs and mosaic flooring instead of plain cement concrete, LED lighting, planting trees and flowers, and increasing the depth of water wells or the height of boundary walls.

### Aspect Scores

We graded sub-projects by the quality and applicability of design, the quality of materials, and workmanship. These ratings ranged from 1 (Poor) to 5 (Good). The methodology for how these ratings are provided is explained in Annex 1. In all, 593 sub-projects received a rating.<sup>5</sup> There was no significant difference in ratings between sub-projects implemented directly by CDCs and those implemented by contractors.

<sup>5</sup> Six Approved sub-projects and one Temporarily Stopped sub-project were not rated.



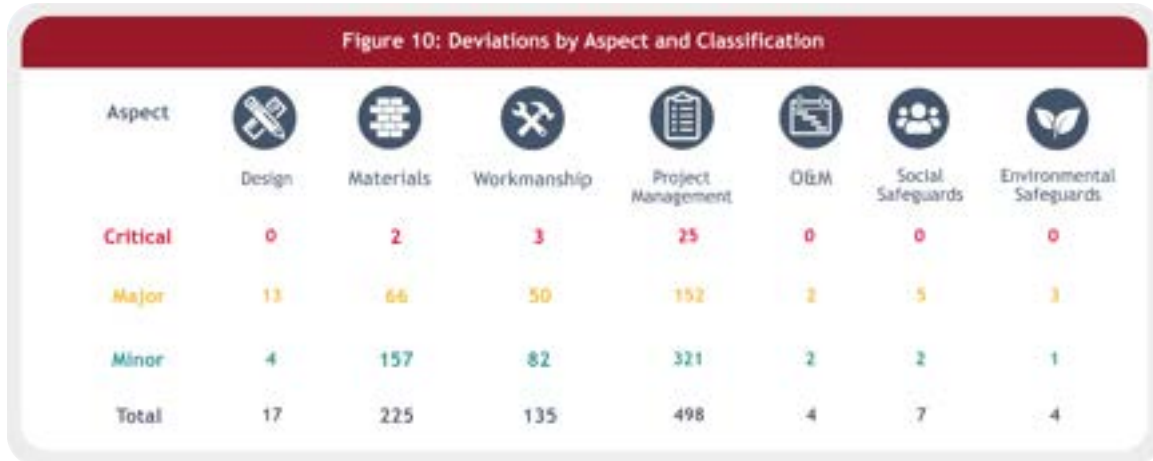
### Deviations and Notifications

In 2021, our engineers assessed 41 percent of sub-projects (n=245) as having no deviations. CDCs and contractors had similar percentages of schools with no deviations, with Critical or Major deviations, and with only Minor deviations.

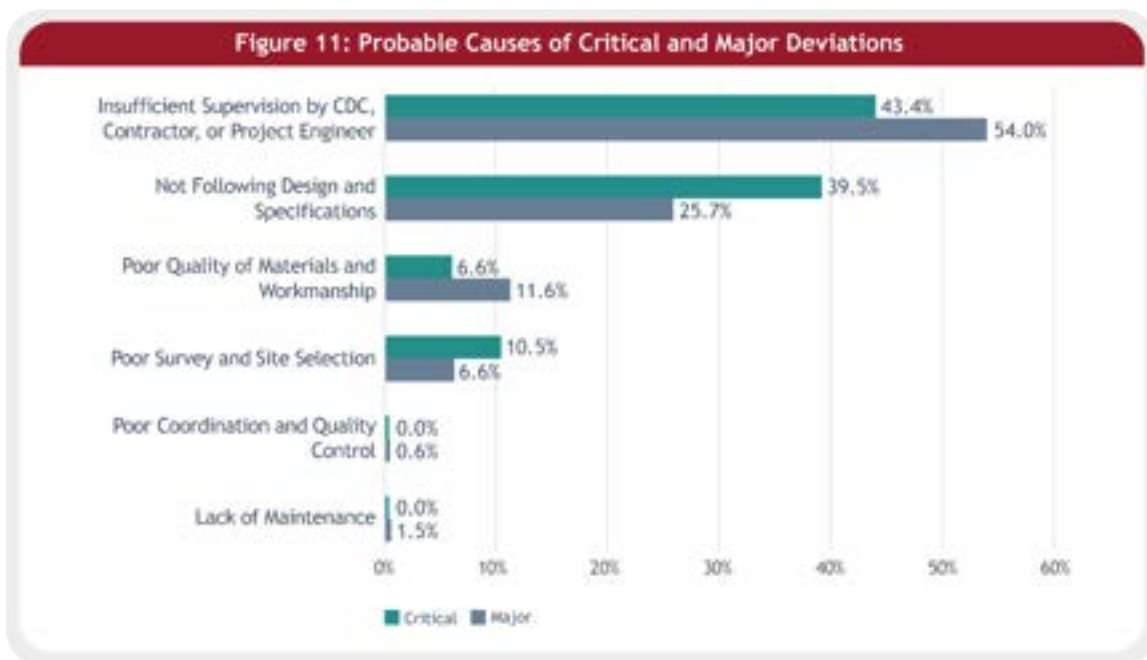
In total, our engineers reported 890 deviations in 2021: 30 Critical, 291 Major, and 569 Minor. Most deviations were related to poor project management (n=498) and use of poor-quality construction materials (n=225).

**Figure 9: Deviations Overview**

Sub-Projects with Deviations	CDC	Contractor	All
Sub-Projects	476	124	600
Sub-Projects with No Deviations	195 / 41 Percent	50 / 40 Percent	245 / 41 Percent
Sub-Projects with Critical / Major Deviations	170 / 36 Percent	43 / 35 Percent	213 / 36 Percent
Sub-Projects with Only Minor Deviations	111 / 23 Percent	31 / 25 Percent	142 / 24 Percent



The most frequently cited probable cause of Critical deviations was insufficient supervision by project engineers and CDCs. In several cases this led to the construction of schools in flood- or landslide-prone locations without appropriate protective measures put in place. The most frequently cited causes of Major deviations were insufficient supervision by the CDC, contractor, or project engineer and inadequate adaptation of the design to the site. The issue of the quality of project supervision leading to Critical or Major deviations was a consistent finding in EQRA reports during 2021.



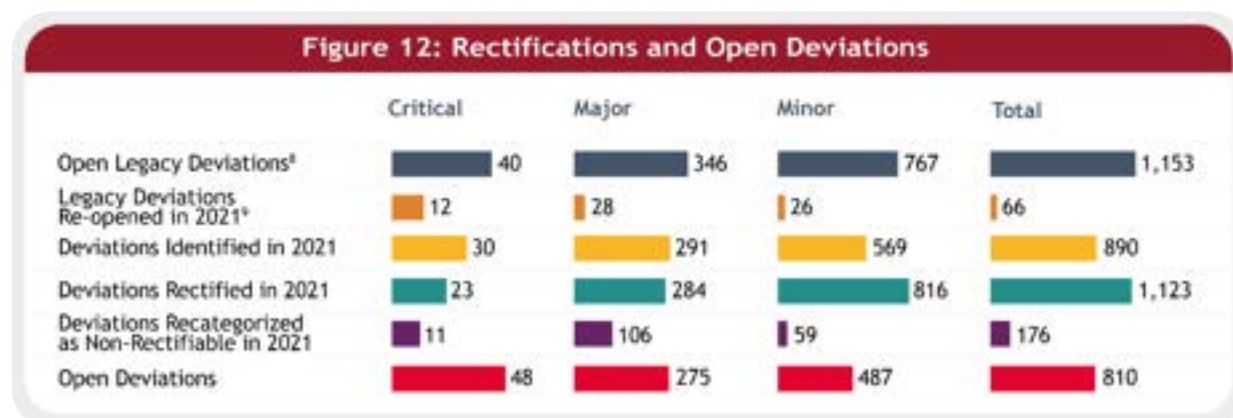
Engineers also identified 940 notifications at 398 sub-projects, of which 355 related to project management, 288 to workmanship, 268 to materials, 14 to social safeguards, 10 to operations and maintenance (O&M), three to environmental safeguards, and two to design.

### Rectifications and Open Deviations

During the year, Government project teams rectified 1,123 deviations, while 176 deviations were recategorized as non-rectifiable. On average, it took 187 days to resolve Critical deviations and 147 days for Major and Minor deviations.<sup>6</sup> On average, deviations related to contractor-implemented sub-projects took 135 days to rectify and deviations related to CDC-implemented sub-projects took 151 days to rectify.

<sup>6</sup> These calculations are based on the date when open deviations were classified as rectified on the Digital Platform in 2021, although there is likely to have been a short delay between resolving the rectification and updating information on the Digital Platform.

The infographic<sup>7</sup> below presents information about legacy deviations (outstanding deviations at the end of 2020 that were identified by our engineers in 2020, or by the previous Supervisory agent before 2020), as well as deviations identified in 2021. Open deviations are those still to be rectified at the end of 2021.



## Documentation

During site visits, our engineers and social researchers sought to identify documents meant to be available at work sites or held by local communities. The documentation was available for inspection in over two-thirds of sub-projects (69 percent of CDC-implemented sub-projects and 68 percent of contractor-implemented ones). In most cases where documents were not reported as available, respondents stated they were stored elsewhere or at the relevant provincial Project Management Unit (PMU).

In the table below, the final row represents the average for all sub-projects, allowing for the difference in numbers between CDC-implemented and contractor-implemented sub-projects. The number of observations is different for the various sets of documents because some documents are not mandatory for every sub-project.

Table 2: Available Project Documentation

TYPE OF DOCUMENT	CDC		CONTRACTOR		TOTAL	
	N	%	N	%	N	%
As Reported by Engineers						
Bill of Quantity	456/539	85%	119/152	78%	575/691	83%
Contract	370/539	69%	124/152	82%	494/691	71%
Environmental Screening Checklist	333/539	62%	88/152	58%	421/691	61%
Environmental and Social Management Plan	210/333	63%	60/88	68%	270/421	64%
Form 8 (Sub-Project Proposal)	215/539	40%	61/152	40%	276/691	40%
Site Selection Criteria	440/539	82%	119/152	78%	559/691	81%
Sub-Project Final Status Report (Completed schools)	65/157	41%	16/47	34%	81/204	40%
Technical Drawings	440/539	82%	120/152	79%	560/691	81%
Technical Specifications	385/539	71%	106/152	70%	491/691	71%
Work Schedule	390/539	72%	105/152	69%	495/691	72%
All Documents	3,304/4,802	69%	919/1,351	68%	4,223/6,153	69%

<sup>7</sup> In Figure 12, the Critical bar charts are disproportionate to the others to make the much smaller numbers visible.

<sup>8</sup> The number of open legacy deviations reported here does not align completely with the number of open deviations reported at the end of 2020 because one open legacy deviation was recategorized from major to critical.

<sup>9</sup> Legacy deviations re-opened in 2021 refers to pre-2021 deviations which were reported as ‘rectified’ or ‘categorized as non-rectifiable’ in the Annual 2020 report but were re-opened during 2021 physical monitoring verifications.

Of the 182 Completed sub-projects, only two had O&M Plans available on site. The reason given for this was that MoE had not yet prepared them.

## ENVIRONMENTAL AND SOCIAL SAFEGUARDS

Engineers assessed various topics, including disaster risk reduction, environmental impact, adherence to health and safety standards, injuries to workers, and gender-sensitive construction. This was complemented by phone-based interviews with community members to discuss issues related to community engagement, land acquisition, grievance management, and gender.

### Disaster Risk Reduction

Findings highlight that most constructed schools were in locations that provided protection from hazards such as landslides, flooding, and fire. When schools were in an earthquake-impacted area, Danish Assistance to Afghan Rehabilitation and Technical Training (DAARTT) principles were used to inform the design of 91 percent of all buildings constructed.

Our engineers identified 36 sub-projects (5 percent) at risk of landslides, of which nine required protective measures such as a retaining wall or step-cutting but did not have them in place or planned for. Of monitored sub-projects, 52 (8 percent) were identified as being at risk of flooding, of which 16 required protective measures that were not in place or planned for.

### Worker Safety and Environment

Where work was ongoing, the availability of first aid kits (2 percent) and the use of personal protective equipment (PPE) (44 percent) were observed in less than half of sub-projects. The latter may explain why injuries, usually minor, had been reported among site workers in almost one-quarter of all sub-projects.

Trees were only required to be cut down for 8 percent of all sub-projects, but new trees had only been replanted in 3 percent of sub-projects.

### Community Consultation and Gender

Community respondents in more than four-fifths of all sub-projects (86 percent) reported that they had been consulted during the planning phase. However, community members reported that women had been consulted during planning and implementation in less than one-third of all sub-projects. Three-quarters of community respondents (77 percent) reported that a school management shura had been established. Less than half of these respondents (43 percent) reported that the school management shura had a female member.

### Land Acquisition and Grievance Management

A small number of people reported that they had to move from their land due to sub-project construction, and Resettlement Action Plans were reported to be in place for over two-thirds (71 percent) of affected sub-projects. Land acquisition documentation was reported to be available for over half of all sub-projects (60 percent).

CDC office-bearers and Education Sub-Committee members reported that a Grievance Redress Mechanism (GRM) had been established for more than half of all sub-projects (57 percent).

Table 3: Findings Related to Environmental and Social Safeguards<sup>10</sup>

SUBJECT MONITORED (SOURCE)	APPLICABLE MONITORED SUB-PROJECTS IMPLEMENTED BY CDCs	APPLICABLE MONITORED SUB-PROJECTS IMPLEMENTED BY CONTRACTORS	TOTAL NUMBER OF APPLICABLE MONITORED SUB-PROJECTS
Disaster Risk Reduction (reported by engineers) - total number of sub-projects monitored	N=471	N=123	N=594
Schools located on a steep slope and prone to landslide	5%	4%	5%
Schools located near a river with potential for flooding	7%	8%	8%
Landmines are/were present in the vicinity of the school	1%	2%	1%
De-mining took place to remove mines where those were present in the vicinity of schools <sup>11</sup>	50%	0%	29%
Health and Safety (reported by engineers) - total number of sub-projects monitored	N=533	N=150	N=683
CDC received first aid training (CDC office-bearers)	51%	47%	50%
MRRD engineer assigned to monitor construction at ongoing sub-projects	99%	99%	99%
Health and Safety (reported by engineers) - total number of ongoing sub-projects monitored	N=63	N=12	N=75
Labour camp provided for workers at ongoing sub-projects	30%	18%	28%
Construction site fenced at ongoing sub-projects	8%	0%	7%
District/contractor engineer(s) present at sub-projects with ongoing construction	65%	67%	65%
Health and Safety (reported by engineers) - total number of ongoing sub-projects monitored with workers on site	N=43	N=9	N=52
First aid kit available at ongoing sub-projects where workers are working	2%	0%	2%
Workers at ongoing construction sites equipped with PPE	37%	78%	44%
Safety training provided for workers at ongoing sub-projects	63%	100%	69%

<sup>10</sup> The information presented in the table below comes from both assessments by engineers and phone-based interviews with CDC office-bearers, sub-committee members, and community members. Phrases such as “all CDC office-bearers and sub-committee members agreed” or “all types of respondents agreed” means that every respondent from a particular sub-project answered positively to the question being asked. If only some respondents answered positively, that sub-project is not included. Overall, therefore, these represent a minimum number of sub-projects. Where the phrase “reported by any type of respondent” appears, this means that where one respondent answered positively, the sub-project is shown, even when other respondents from the same sub-project gave a different answer. Overall, therefore, these represent a maximum number of sub-projects.

<sup>11</sup> The percentages for the de-mining entry are as a percentage of the number of applicable sub-projects as per the row above, so 29% out of 1% for all sub-projects.

Table 3: Findings Related to Environmental and Social Safeguards (continued)

SUBJECT MONITORED (SOURCE)	APPLICABLE MONITORED SUB-PROJECTS IMPLEMENTED BY CDCs	APPLICABLE MONITORED SUB-PROJECTS IMPLEMENTED BY CONTRACTORS	TOTAL NUMBER OF APPLICABLE MONITORED SUB-PROJECTS
<b>Injuries (reported by community respondents) - total number of sub-projects monitored</b>	<b>N=476</b>	<b>N=124</b>	<b>N=600</b>
CDCs where students were injured (reported by any type of respondent)	3%	6%	4%
CDCs where workers were injured (reported by any type of respondent)	23%	26%	24%
CDCs where community members were injured (reported by any type of respondent)	4%	7%	4%
<b>Environment (reported by engineers) - total number of sub-projects monitored</b>	<b>N=471</b>	<b>N=123</b>	<b>N=594</b>
Sub-projects requiring trees to be cut down	7%	11%	8%
Sub-projects where trees have been cut down	6%	10%	7%
Sub-projects where trees have been replanted	2%	3%	3%
<b>Community Engagement (reported by community respondents)</b>	<b>N=469</b>	<b>N=123</b>	<b>N=592</b>
Community consulted during the planning phase (all types of respondents agreed)	87%	85%	86%
Community women consulted during planning and implementation (all types of respondents agreed)	28%	32%	29%
Community raised concerns at the planning stage of sub-projects (all respondents agreed)	1%	1%	1%
School management shura established (all CDC office-bearers/Education Sub-Committee members agreed) <sup>12</sup>	79%	72%	77%
Community contributed to the school construction (all CDC office-bearers/Education Sub-Committee members agreed) <sup>13</sup>	4%	2%	4%
<b>Land Acquisition</b>	<b>N=467</b>	<b>N=123</b>	<b>N=592</b>
Land required for construction (all CDC office-bearers and sub-committee members agreed)	76%	75%	76%
Land acquisition required for project construction (engineers' assessment)	93%	96%	93%

<sup>12</sup> For this indicator, the denominator for CDC-implemented sub-projects is not 467 but 465.

<sup>13</sup> For this indicator, the denominator for CDC-implemented sub-projects is not 467 but 465.



Table 3: Findings Related to Environmental and Social Safeguards (continued)

SUBJECT MONITORED (SOURCE)	APPLICABLE MONITORED SUB-PROJECTS IMPLEMENTED BY CDCs	APPLICABLE MONITORED SUB-PROJECTS IMPLEMENTED BY CONTRACTORS	TOTAL NUMBER OF APPLICABLE MONITORED SUB-PROJECTS
Land acquisition documentation available (engineers' assessment) <sup>14</sup>	57%	68%	60%
People required to leave their homes or land where land was acquired (engineers' assessment) <sup>15</sup>	1%	0%	1%
Grievance Management (reported by community respondents) - total number of sub-projects monitored	N=467	N=123	N=590
Grievance Handling Committee (GHC) established (CDC and sub-committee members agreed)	57%	59%	57%
Communities in which grievances reported (reported by any type of respondent)	40%	50%	42%
Where a GHC was established, there was a designated focal point to register/report grievances (all types of respondents agreed) <sup>16</sup>	35%	41%	36%
Where a GHC was established, document with names of all GHC members available (in-person interviews) <sup>17</sup>	29%	40%	32%
Gender-Sensitive Construction (reported by engineers and community respondents) - number of sub-projects monitored	N=469	N=123	N=592
School location considered suitable for boys (all types of respondents agreed)	93%	91%	92%
School location considered suitable for girls (all types of respondents agreed)	77%	75%	77%
Total number of co-educational schools monitored	N=81	N=23	N=104
Co-educational schools with separate latrines (engineers)	11%	0%	9%
Total number of co-educational secondary and high schools monitored	N=63	N=17	N=80

<sup>14</sup> Please note that percentages in this row need to be applied to the total number of sub-projects where land was acquired. For example, for CDCs, the number of sub-projects that had land acquisition documentation available was  $467 \times 93\% \times 57\% = 247$  sub-projects.

<sup>15</sup> Please note that percentages in this row need to be applied to the total number of sub-projects where land was acquired. For example, for CDCs, the number of sub-projects where people had to leave their homes or land where land was acquired was  $467 \times 93\% \times 1\% = 4$  sub-projects.

<sup>16</sup> Please note that percentages in this row need to be applied to the total number of sub-projects where a GHC was established. For example, for CDCs, the number of sub-projects that had a designated focal point to register/report grievances is  $467 \times 57\% \times 35\% = 93$  sub-projects.

<sup>17</sup> Please note that percentages in this row need to be applied to the total number of sub-projects where a GHC was established. For example, for CDCs, the number of sub-projects that had a document with names of all GHC members available is  $467 \times 57\% \times 29\% = 77$  sub-projects.

SUBJECT MONITORED (SOURCE)	APPLICABLE MONITORED SUB-PROJECTS IMPLEMENTED BY CDCs	APPLICABLE MONITORED SUB-PROJECTS IMPLEMENTED BY CONTRACTORS	TOTAL NUMBER OF APPLICABLE MONITORED SUB-PROJECTS
Co-educational secondary and high schools with boundary wall (engineers)	29%	6%	24%
Total number of girl's secondary and high schools monitored	N=36	N=11	N=47
Girls' secondary and high schools with boundary wall (engineers)	31%	9%	26%

## CHALLENGES AND ACHIEVEMENTS

- Reported financial progress exceeded assessed physical progress by more than 15 percent in only 11 out of 600 sub-projects. The contract value of these sub-projects represented less than 0.22 percent of the total contract value of EQRA sub-projects monitored.
- Overall, both CDC- and contractor-managed sub-projects were rated as Good (3.6 out of 5.0). Within sub-projects, Design received the highest score of 5.0 and Material and Workmanship received lower scores of 3.7 and 3.6 respectively.
- More than two-fifths of all sub-projects monitored were found not to have any deviations in 2021 (41 percent, n=245), slightly lower compared to last year when 46 percent of sub-projects monitored had no deviations (n=407).
- Identifying appropriate sites for school construction has remained a challenge for EQRA schools. Most EQRA schools were built in earthquake-prone areas, and DAARTT design was used for 91 percent (n=558) of these schools. Five percent of schools (n=36) were located in areas prone to landslides and 8 percent (n=52) in areas prone to flooding. Of the total 88 sub-projects, 25 of them required protective measures that were not in place. Although MoE played a role in identifying sites for schools, MRRD engineers and PMU staff did not always advise construction teams to follow DAARTT guidelines.
- The lack of budget to plan for protective measures against natural disasters was a challenge. Limited school budgets meant that some schools decided not to build a boundary wall despite it being required in the EQRA project document.
- Insufficient project management caused most of the deviations. This was primarily attributed to a lack of supervision by project and district engineers, as well as CDCs, during construction. Poor workmanship and use of sub-standard materials were the next most frequent causes of deviations.
- Interruptions in transferring funds to CDCs, particularly after 15 August, led to construction stopping at many schools. Delays in installment payments also caused delays in sub-project construction.
- Only two of the completed schools had an O&M Plan. Various CDCs faced budget difficulties when rectifying deviations because they did not have an O&M Plan.
- First aid kits and PPE were only found available or in use in a very limited number of ongoing sub-projects, perhaps contributing to almost one-quarter of all sub-projects reporting injuries to workers.
- Trees have been cut down in 8 percent of sub-projects (n=50), but new trees have only been planted in 3 percent of the sub-projects.

- Land acquisition documentation was reported to be available for over half of all sub-projects.
- Community members reported that a GRM had been established for four-fifths of all sub-projects.
- Three-quarters of community respondents (77 percent) reported that a school management shura had been established. Less than half of these respondents (43 percent) reported that the school management shura had a female member.
- The school location was suitable for boys according to 92 percent of respondents and suitable for girls according to 77 percent of respondents.
- Insecurity incidents, including attacks on construction sites, were found to delay or even stop sub-project construction as well as limit monitoring activities in some areas during certain periods.

## CONSIDERATIONS FOR FUTURE PROGRAMMING

Although the current political and security situation in Afghanistan makes it very difficult to implement EQRA, in light of the above findings, we provide the following considerations for the EQRA team at the World Bank as part of the lessons learned and to help inform future similar programming.

- The entities responsible for school site selection (in this case MRRD and MoE) should receive training from the World Bank social safeguards team and the EQRA focal points to improve their understanding of proper site selection guidelines, DAARTT principles, and environmental and social safeguards. Among other things, it has been recommended that protective measures for existing trees and countermeasures (retaining and protection walls) in designs for landslide- and flood-prone areas become requirements.
- Implementing entities should standardize the required documentation at all sub-project sites, highlighting the relevant requirements to the EQRA Point of Contact and provincial PMUs, and enhance coordination between these groups of staff.
- Fewer school sub-projects should be assigned to district engineers to ensure better supervision of sub-project construction.
- Timely payment of installments to CDCs is important and construction should not begin until sub-project sites have an approved O&M Plan and locally established funding sources for O&M. Where construction inadvertently begins without these requirements in place, it should be suspended until the requirements are satisfied.
- Sub-project planning and implementation consultation processes should be sufficiently rigorous to ensure that as many women members of the community who wish to participate can do so.
- First aid kits, PPE, and safety training for workers should be available at each construction site. If these are not built into the sub-project budget, construction should not begin until laborers have been trained in basic first aid and first aid kits and appropriate PPE is available.

# Annex 9: Irrigation Rehabilitation And Development Project (IRDP)

## INTRODUCTION

The objective of this project was to support the Government of Afghanistan with the continued implementation of the National Priority Irrigation Program to rehabilitate irrigation systems that had become dilapidated. IRDP funded the rehabilitation of irrigation systems covering about 300,000 hectares of irrigated areas. It also funded, among other things, the design and construction of a limited number of multi-purpose small dams and appurtenances, and associated irrigation conveyance and distribution systems in closed river basins. The project was implemented by the National Water Affairs Regulation Authority (NWARA). IRDP closed in December 2020, but eight sub-projects covering 22 sub-project sites received a No-Cost Extension until June 2021. We monitored 18 of these between May and June 2021 as per the IRDP Task Team’s request.

### IRDP Monitoring Activities

-  A financial review of sub-project expenditures.
-  Engineering assessments to determine physical progress, compliance with design, engineering best practice, project management, and environmental and social safeguard standards.
-  Review and analysis of rectification costs of identified deviations estimated by the Physical Monitoring team.

## FINANCIAL MONITORING

We completed three Statements of Expenditure in 2021 for NWARA.

Table 1: Statement of Expenditure Claims in 2021 (in USD)




PERIOD OF CLAIM	ENTITY	PROCUREMENT	PAYROLL	PIM <sup>1</sup> COSTS	TOTAL	ADJUSTMENT PROPOSED	ADJUSTED TOTAL
Q4 1399	NWARA	12,466,389	734,204	121,209	13,321,802	1,902,662	15,224,464
Q1 1400	NWARA	5,313,316	37,010	21,625	5,371,951	(1,903,318)	3,468,633
Q2 1400	NWARA	3,049,994	-	3,188	3,053,182	(767)	3,052,415
<b>TOTAL</b>		<b>20,829,699</b>	<b>771,214</b>	<b>146,022</b>	<b>21,746,935</b>	<b>(1,423)</b>	<b>21,745,512</b>

<sup>1</sup> Project Implementation and Management

In addition, the Financial Monitoring team reviewed financial data received from the project’s Management Information System (MIS) for eight contractors implementing eight sub-projects in nine provinces. Our financial review of payments to contractors, which had been awarded contracts worth AFN 344,041,708, identified no sub-projects where financial progress exceeded physical progress by more than 35 percent. This means that financial expenditures for all sub-projects were well aligned with construction progress on site. In addition, our assessment identified two sub-projects where the assessed physical progress was at least 35 percent greater than reported financial progress. For this report, financial progress is reported as the percentage of the contractors’ approved budget that has been spent and represents actual payment to contractors reported to date on sub-project activities.

We also assessed the cost of rectifying identified deviations during this reporting period at 1 percent of the value of monitored contracts (AFN 3,152,653).

**Figure 1: Estimated Cost of Rectifying Identified Deviations**

 Value of Contracts Monitored (AFN)	344,041,708
 Estimated Cost of Rectifications this Period (AFN)	3,152,653
 Cost of Rectification as a Percentage of Contract Value	1 Percent

## PHYSICAL MONITORING

Our engineers made in-person site visits to 18 sub-project sites in nine provinces. The purpose of these monitoring visits was to assess sub-project progress, particularly in relation to riverbank protection schemes, irrigation rehabilitation schemes, and supply and installation of equipment, as well as to evaluate social and environmental impact to date.

Figure 2: Overview of Physical and Financial Monitoring Activities



Number of Sub-Project Sites Visited per Province

1 Farah	3 Khost
3 Helmand	1 Logar
4 Herat	2 Panjshir
2 Kabul	1 Parwan
1 Kapisa	

Summary of IRDP Monitoring Activities

Total Sub-Projects Monitored by Financial and Physical Monitoring Teams

8

Total Sub-Project Sites Monitored

18

TPMA Staff Monitoring IRDP

Engineers:

0

6

6

Figure 3: Overview of Sub-Projects Sites Visited by Sector



River Bank Protection Scheme

1



Canal Irrigation Scheme

4



Supply and Installation of Equipment

13

## Sub-Project Status

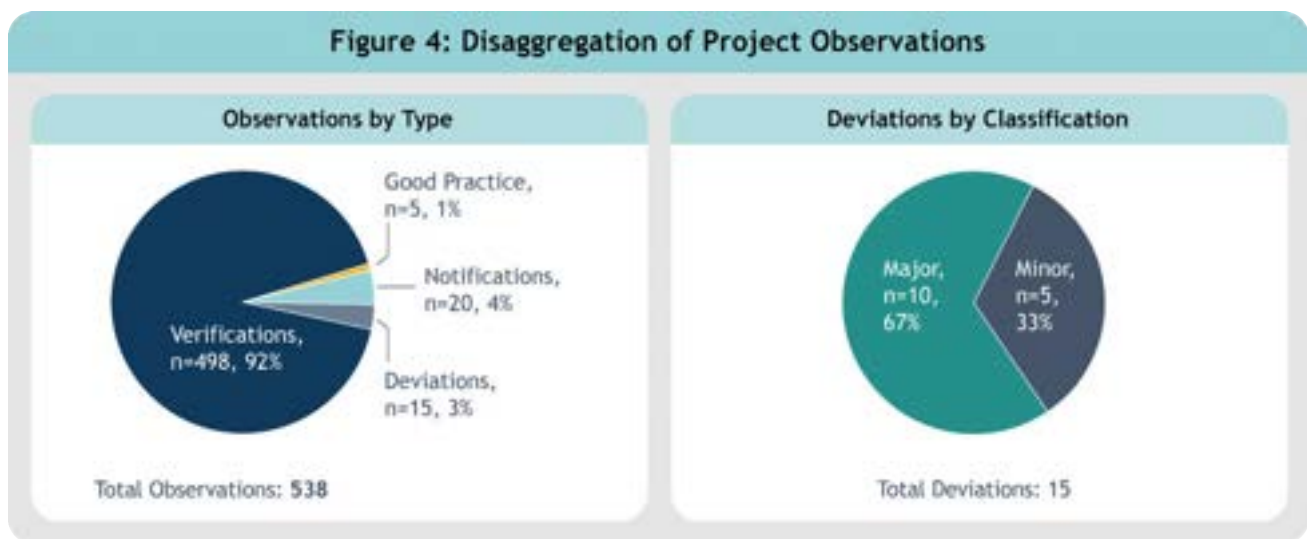
Of the 18 sub-project sites visited, the NWARA reported 15 as Ongoing and three as Completed in the Management Information System. Our engineers assessed 13 as Completed, four as Ongoing, and one as Suspended. Lot-1 in Nahr-E-Saraj district, Helmand (Sub-Project ID: QR-501 Lot-1) was suspended from June 2021 because the contractor had not been paying suppliers and workers. The difference between the MIS and our engineers' assessment is most likely because it usually takes the implementing government partner some time to update the MIS.

## Observations

During their 18 site visits, our engineers made 538 'observations'. Observations consist of all the data points captured by our engineers when assessing sub-projects. For IRDP, these comprised the following:

- Verifications, which include a multitude of different checks of construction standards.
- Deviations, that is, undocumented changes from the specified project design, or shortcomings in agreed construction standards or the application of social or environmental safeguards. These are categorised as Critical, Major, or Minor and required a response from the Government partner as to whether they had been rectified.
- Notifications, which are minor deviations with an assessed cost of less than USD 50 to rectify.
- Good Practice, where construction methods or design adjustments improved the functionality of the project at no additional cost.

Figure 4: Disaggregation of Project Observations



## Good Practice

Our engineers identified five examples of Good Practice, all in Ab Pashak, Salang district, Parwan (Sub-Project ID: B-112 Lot-1) and all relating to design requirements being exceeded. The contractor installed two basins, one for handwashing and one for washing dishes. They also constructed a sidewalk, planted 12 trees, and constructed a guardrail for the stairs, none of which were in the sub-project contract.

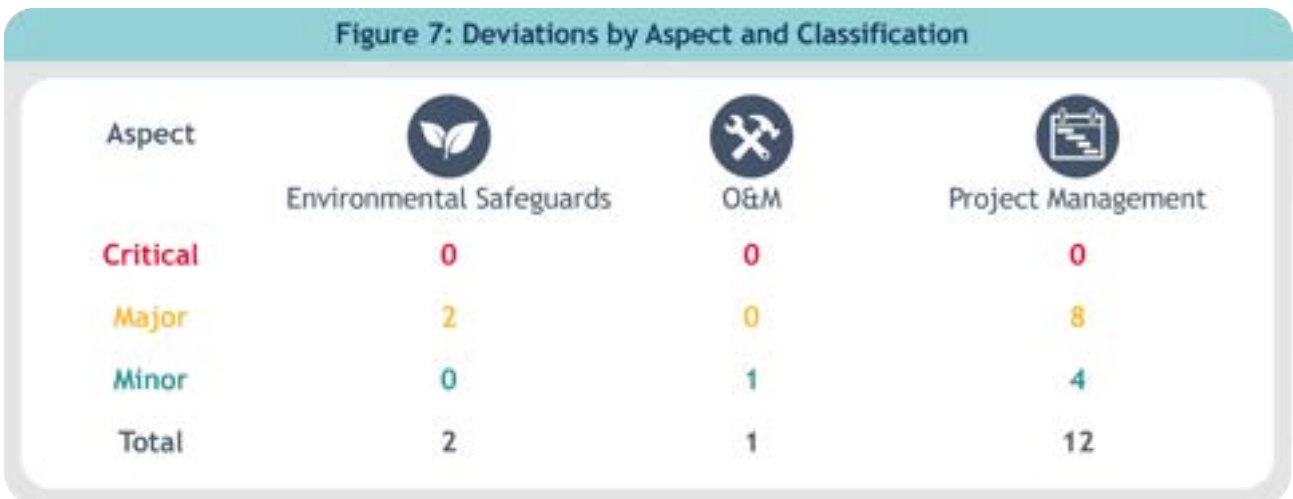
## Aspect Scores

The engineers graded IRDP sub-projects by quality and applicability of design, quality of materials, workmanship, and for completed sub-projects, the sustainability of Operations and Maintenance (O&M) Plans where they existed. These ratings ranged from 1 (Low) to 5 (High). The methodology for how these ratings are provided is explained in Annex 1. For IRDP, Design tended to receive higher marks while Materials, Workmanship, and O&M were graded as Average.



### Deviations and Notifications

Our engineers identified fifteen deviations, 10 Major and five Minor, affecting 10 sub-projects sites. Our engineers found that most deviations (eight Major and four Minor) were attributed to poor or insufficient project management.

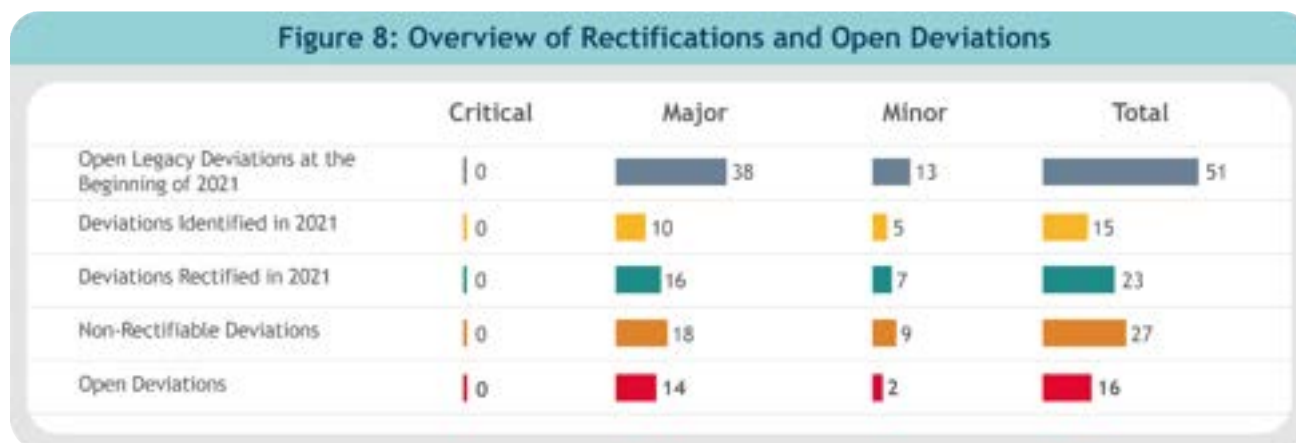


Engineers also identified 20 notifications at nine sub-project sites. Of these, 10 related to the materials used, seven to project management, two to social safeguards, and one to workmanship. As there were 12 sub-project sites with deviations and/or notifications, one-third of sub-project sites monitored (n=6) had neither deviations nor notifications.



## Rectifications and Open Deviations

Throughout the year, Government project teams rectified 46 deviations, while 54 deviations were agreed as non-rectifiable. The infographic below presents information about the legacy deviations, which are deviations identified before January 2021, as well as the deviations engineers identified in 2021. Open deviations were the total number of deviations still to be rectified at the end of September 2021.



## Documentation

During site visits, our engineers and social researchers sought to identify documents meant to be available at work sites or held by local communities. Many required documents were available for inspection, and where documents were not reported as available, most respondents reported that they were stored elsewhere.

Table 2: Available Project Documentation

TYPE OF DOCUMENT	NUMBER OF SUB-PROJECTS FOR WHICH DOCUMENT:							
	IS AVAILABLE ON SITE		IS AVAILABLE ELSEWHERE		DOES NOT EXIST		STATUS IS UNCLEAR	
As Reported by Engineers	N	%	N	%	N	%	N	%
Bill of Quantity	16	89%	0	0%	2	11%	0	0%
Design Drawings	16	89%	0	0%	2	11%	0	0%
Environmental and Social Management Plan	1	6%	0	0%	17	94%	0	0%
Final Handover Documents (only for completed sub-projects)	6	33%	0	0%	7	39%	5	28%
Field Journal or Logbook	5	28%	0	0%	13	72%	0	0%
Sub-Project Contract	15	83%	0	0%	3	17%	0	0%
Technical Specifications	13	72%	0	0%	5	28%	0	0%
Site Selection Criteria	0	0%	0	0%	18	100%	0	0%
<b>ALL DOCUMENTS</b>	<b>72</b>	<b>50%</b>	<b>0</b>	<b>0%</b>	<b>67</b>	<b>47%</b>	<b>5</b>	<b>3%</b>

## Materials Testing

Our engineers assessed that construction materials tests had been conducted in five sub-project sites (two Ongoing, two Completed, and one Suspended). Two sub-projects assessed as Ongoing had not yet conducted any materials tests. Engineers also reported that materials tests may have been conducted in some Completed sub-projects, but where these had already been handed over, there were no records of tests at the sites.

For the five sub-projects where testing was carried out, a total of 47 materials tests were conducted, with a 100 percent pass rate. The most frequently conducted tests were concrete compressive, field density, slump, and maximum dry density tests.

## ENVIRONMENTAL AND SOCIAL SAFEGUARDS

### Environmental Impact

Our engineers cited one negative Environmental and Social Standards (ESS) finding for one sub-project in Nahr-E-Saraj district, Helmand (Sub-Project ID: QR-501 Lot-1), where 1,500 trees had been cut down for sub-project construction and no replanting plan was in place. At two other sub-project sites in Pashtun Zarghun district, Herat (Sub-Project ID: H-523 Lot-1), 152 trees had been cut down and replanted. No trees were cut down at the other 15 sub-project sites.

### Health and Safety

Health and safety training for workers had been provided at four of the five Ongoing or Suspended sites but first aid kits were only available at three of these sites. Workers were not wearing Personal Protective Equipment (PPE) at two of the three Ongoing sites where workers were seen in Pashtun Zarghun district, Herat (Sub-Project ID: H-523 Lot-1); allegedly because the Taliban told them not to wear it.

No incident reporting logbook or online system for reporting physical injuries and fatalities was in place at any Ongoing site.

One sub-project, in Lashkar Gah district, Helmand (Sub-Project ID: B-112 Lot-2) is in an area prone to flooding but had no mitigation measures in place.

### Land Acquisition

Land had been acquired for sub-project construction in seven sites in five provinces. No Resettlement Action Plan was identified as having been developed for any of these. In three cases Government land had been transferred, in three cases private land had been donated voluntarily, and in one case private land had been partially donated and partially purchased. Land acquisition documentation was available for all sub-projects where land had been acquired; according to the documents, a total of 61,410 square meters of land had been acquired, affecting a total of 31 households, none of whom had yet been compensated.

### Grievance Management

A logbook or online system for recording complaints was available at only one sub-project site, in Nahr-E-Saraj district, Helmand (Sub-Project ID: QR-501 Lot-1). However, no formal group or committee had been established to address complaints in this community.

## ACHIEVEMENTS AND CHALLENGES

- We did not find any issues of financial concern for the project.
- We found five cases of Extra Works where the contractor exceeded design requirements.
- All IRDP sub-projects were rated either Very Good, Good, or Average. The overall rating for IRDP sub-projects monitored during 2021 is Average.
- Much of the required documentation was available for inspection and appropriately stored.
- No Critical deviations were found. Most deviations (n=24, 83 percent) were classified as Major and stemmed from poor or insufficient project managements.
- Most construction-related documents were available during site visits. However, the Environmental and Social Management Plan (ESMP) was only available at one sub-project site.
- There was one negative ESS finding where 1,500 trees had been cut down because of the sub-project construction with no replanting plan in place.
- Only one sub-project had a mechanism for submitting grievances or complaints about the sub-project.

## CONSIDERATIONS FOR FUTURE PROGRAMMING

IRDP closed in 2020, but if similar projects are to be implemented in the future, we suggest the following:




- The project team should establish clear requirements for contractors in terms of workers' skillsets and supervision of workers during construction, together with procedures for regular monitoring, reporting, and follow up.
- The World Bank Environmental and Social Safeguards team should work closely with the project team focal points to clarify guidelines for contractors to improve compliance with environmental and social safeguards. We suggest that construction should only begin once ESMP focal points have been appointed and trained.
- The project team should ensure that contractors provide first aid kits at all sub-project sites, and PPE to all workers where work is ongoing, together with procedures for regular monitoring to ensure PPE is used appropriately.
- Documentation requirements, especially those relating to environmental screening, should be standardized and discussed with contractors before construction work begins.

# Annex 10: Trans-Hindukush Road Connectivity Project (THRCP)

## INTRODUCTION

Implemented by the Ministry of Public Works (MoPW), the development objective of the Trans-Hindukush Road Connectivity Project (THRCP) is to improve road transport connectivity across the Hindukush mountain range, which has strategic importance for the movement of goods and freight between Kabul and the northern provinces. The project’s main objective is to upgrade and improve the Bamyan to Baghlan road as well as rehabilitate and maintain the Salang highway to provide year-round access and enhance local and international trade and regional integration

### THRCP Monitoring Activities

-  A financial review of sub-project expenditures.
-  Engineering assessments to determine physical progress, compliance with design, engineering best practice, project management, and environmental and social safeguard standards.
-  In-person interviews with the contractor and contractor supervisory unit staff to check available project documentation and adherence to environmental and social safeguards.

## FINANCIAL MONITORING

We completed three Statements of Expenditure in 2021, all for MoPW.

Table 1: Statement of Expenditure Claims in 2021 (in USD)

PERIOD OF CLAIM	ENTITY	PROCUREMENT	PAYROLL	PIM <sup>1</sup> COSTS	TOTAL	ADJUSTMENT PROPOSED	ADJUSTED TOTAL
Q4 1399	MoPW	4,615,844	311,479	22,578	4,949,901	(66,446)	4,883,455
Q1 & Q2	MoPW	852,504	292,214	27,606	1,172,324	(103,036)	1,069,288
Q3 1400	MoPW	1,335,108	118,978	20,934	1,475,020	(55,070)	1,419,950
<b>TOTAL</b>		<b>6,803,456</b>	<b>722,671</b>	<b>71,118</b>	<b>7,597,245</b>	<b>(224,552)</b>	<b>7,372,693</b>

In addition, the Financial Monitoring team reviewed financial data received from the project’s Management Information System (MIS) for three contractors implementing three sub-projects in three road segments in two provinces. Our financial review of the payments to contractors, which had been awarded contracts worth USD 70,158,098, identified no sub-projects where financial progress exceeded physical progress by more than 35 percent. This means that financial expenditures for all sub-projects were well aligned with on-site construction progress. Our assessment also did not identify any sub-projects where the assessed physical progress was at least 35 percent greater than reported financial progress. For the purposes of this report, financial progress is reported as the percentage of the contractors’ approved budget that has been spent and represents actual payments to contractors reported to date on sub-project activities.

<sup>1</sup> Project Implementation and Management

We also assessed the cost of rectifying identified deviations during this reporting period at 0.09 percent of the value of monitored contracts (USD 70,158,098).

## PHYSICAL MONITORING

Figure 1: Estimated Cost of Rectifying Identified Deviations




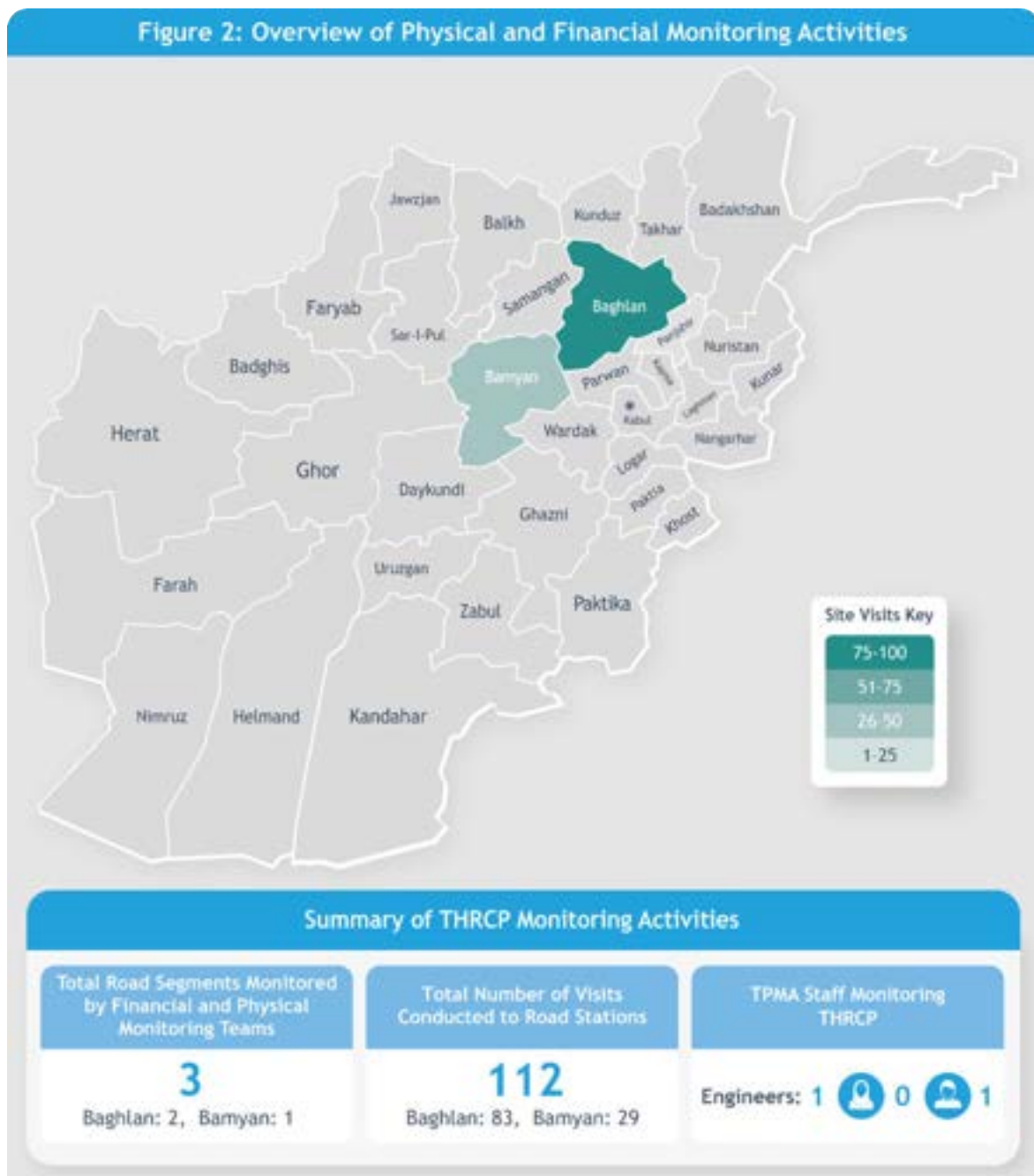
 Value of Contracts Monitored (USD)	70,160,434
 Estimated Cost of Rectifications this Period (USD)	62,675
 Cost of Rectification as a Percentage of Contract Value	0.09 Percent

Figure 2: Overview of Physical and Financial Monitoring Activities



Our engineers made 112 in-person site visits to 17 road stations in three road segments in Baghlan and Bamyán provinces. The purpose of the site visits was to assess construction progress, evaluate social and environmental safeguards and impact, and identify any deviations requiring a response by the MoPW Project Management Unit.

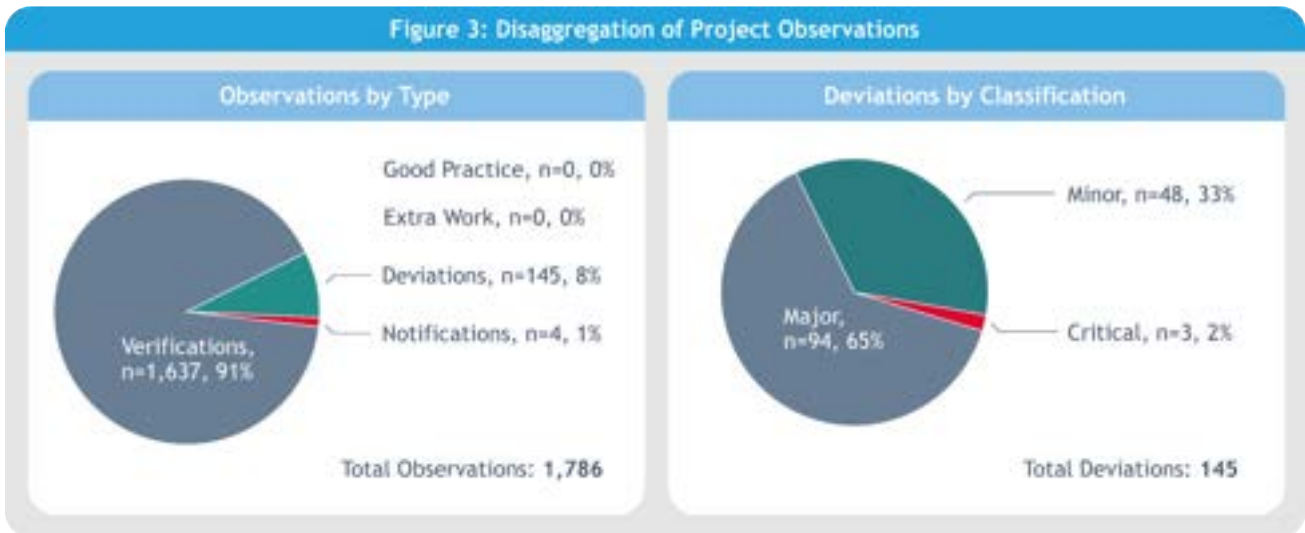
### Road Segment Status

Our engineers assessed physical work as delayed in all three segments. Completed physical work on Segment One was assessed at 47 percent, on Segment Two at 13 percent and on Segment Five at 1 percent during the latest visits. Segment One delays were assessed as resulting from insufficient contractor management, land acquisition issues, insecurity, and the contractor not receiving funds for implementation. Delays in work on Segment Two were reportedly due to insufficient contractor management, slow disbursement of funds, and COVID-19. Segment Five faced delays due to insecurity and low capacity of the contractor.

### Observations

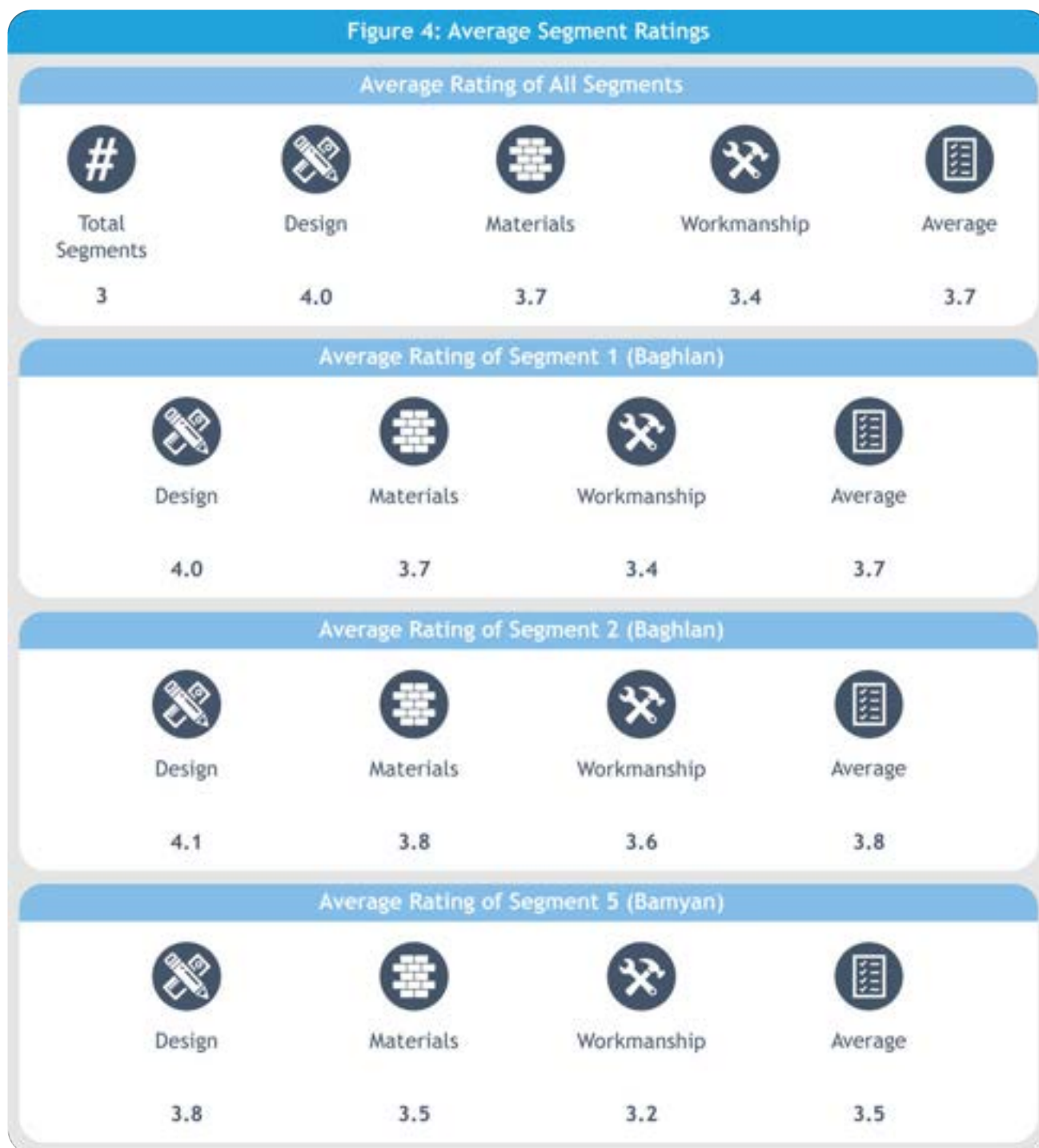
During their 112 site visits, our engineers made 1,786 ‘observations’. Observations consist of all the data points captured by our engineers when assessing sub-projects. For THRCP, these comprised the following:

- Verifications, which include a multitude of different checks of construction standards.
- Deviations, that is, undocumented changes from the specified project design, or shortcomings in agreed construction standards or the application of social or environmental safeguards. These are categorised as Critical, Major, or Minor and required a response from the Government partner as to whether they had been rectified.
- Notifications, which are minor deviations with an assessed cost of less than USD 50 to rectify.
- Good Practice, where construction methods or design adjustments improved the functionality of the project at no additional cost.
- Extra Work, additional work undertaken to extend the content or quality of work done beyond the design specifications.



### Aspect Scores

The engineers graded THRCP road segments by quality and applicability of design, the quality of materials used, and workmanship. These ratings ranged from 1 (Low) to 5 (High). The methodology for how these ratings are provided is explained in Annex 1. For THRCP, Design tended to receive higher marks while Materials and Workmanship were graded as Average.



### Deviations and Notifications

Our engineers identified 145 deviations: three Critical, 94 Major, and 48 Minor. Major deviations and Minor deviations were found in all three segments, while all Critical deviations were found in Segment Five. More than half of the deviations (n=77, 53 percent) were found in Segment One, with 37 deviations in Segment Two and 31 deviations in Segment Five.

Our engineers also identified four Notifications (Minor deviations with an estimated rectification cost of USD 50 or less): two each in Segments Two and Five. All four identified Notifications related to poor workmanship.

Figure 5: Deviations Overview

Road Segments	3
Road Segments with No Deviations	0 / 0 Percent
Road Segments with Critical/Major Deviations	3 / 100 Percent
Road Segments with Only Minor Deviations	0 / 0 Percent

Figure 6: Deviations by Road Segments and Classification










Road Segment	Critical Deviations / Percentage	Major Deviations / Percentage	Minor Deviations / Percentage	Total Deviations
 Segment 1	0 / 0 percent	48 / 51 percent	29 / 60 percent	77 / 53 percent
 Segment 2	0 / 0 percent	19 / 20 percent	18 / 38 percent	37 / 26 percent
 Segment 5	3 / 100 percent	27 / 29 percent	1 / 2 percent	31 / 21 percent
Total	3	94	48	145 / 100 percent

Figure 7: Deviations by Aspect and Classification

Deviations by Aspect and Classification - All Segments						
Aspect	 Design	 Environmental Safeguards	 Materials	 Project Management	 Social Safeguards	 Workmanship
Critical	0	0	0	2	1	0
Major	5	10	16	23	20	17
Minor	0	1	14	14	4	18
Total	5	11	30	39	25	35







Deviations by Aspect and Classification - Segment 1 (Baghlan)						
Aspect	 Design	 Environmental Safeguards	 Materials	 Project Management	 Social Safeguards	 Workmanship
Critical	0	0	0	0	0	0
Major	2	2	8	15	8	11
Minor	0	1	12	10	2	6
Total	2	3	20	25	10	17



Figure 7: Deviations by Aspect and Classification (continued)



### Rectifications and Open Deviations

During the year, the THRCP project team rectified 36 deviations, while four existing deviations were found to be non-rectifiable. The infographic below presents information about the legacy deviations, which are deviations identified before January 2021, as well as the deviations engineers identified in 2021. Open deviations were those still to be rectified at the end of September 2021.

Figure 8: Overview of Rectifications and Open Deviations



## Documentation

During site visits, our engineers sought to identify documentation meant to be available at work sites or held by local communities. Much of the required documentation was available for inspection, and in most cases where documents were not reported as available, contractor and contractor supervisory unit staff reported that they were stored elsewhere.

Table 2: Available Project Documentation

DOCUMENT	SEGMENT ONE	SEGMENT TWO	SEGMENT FIVE
Baseline Schedule	No	No	No
Design Drawing	Not on site but available elsewhere	Yes	Yes
Environmental and Social Management Plan	Not on site but available elsewhere	Yes	No
Land Acquisition Plan	Not on site but available elsewhere	Yes	Yes
Mix Designs	Not on site but available elsewhere	Yes	Yes
Project Contract	Not on site but available elsewhere	Yes	Yes
Resettlement Action Plan	Not on site but available elsewhere	Yes	Yes
Quality Control Plan	Not on site but available elsewhere	Yes	Yes
Technical Specification	Not on site but available elsewhere	Yes	Yes
Topographic Survey	Not on site but available elsewhere	Yes	Yes
Traffic Management Plan	Not on site but available elsewhere	Yes	Yes

## CONTRACTOR PERFORMANCE AND CONTRACT MANAGEMENT

### Contractor Performance

Our engineers assessed different aspects of contractor performance, capability and management. This section presents the findings from visits in early August 2021 to all three segments.

The contractors' project managers were on site at all three segments. A Quality Control Manager and Land Survey Manager were on site at ongoing stations in Segments Two and Five but not Segment One. Our engineers found that the contractors in all segments were not paying workers' salaries and suppliers on time. Most contractors stated this was because of the late disbursement of funds.

Table 3: Contractor Performance

SUBJECT MONITORED (AS PER AUGUST SITE VISTS)	SEGMENT ONE	SEGMENT TWO	SEGMENT FIVE
Contractor’s Project Manager on site during monitoring visit	Yes	Yes	Yes
Contractor’s Quality Control Manager on site during monitoring visit	No	Yes	Yes
Contractor’s Professional Land Survey Manager during monitoring visit	No	Yes	Yes
Contractor’s Lab Engineer on site during monitoring visit	Yes	Yes	Yes
Contractor paying technical staff salaries on time	No	No	No
Contractor paying worker salaries on time	No	No	No
Contractor paying suppliers on time	No	No	No
Contractor paying machinery owners and plant staff on time	No	No	No
Contractor has the financial capacity to do on-time procurement	No	No	No
Contractor has technical package on site	Yes	Yes	Yes
Survey Stakes benchmarks or control points clear and in place	Yes	No	Yes

### Materials Testing

Construction materials were well stocked and protected against theft, mishandling, or bad weather in Segments Two and Five but not in Segment One. Materials testing had been conducted in line with contract requirements in all three segments. The most common tests were concrete compressive strength and field density tests. However, although materials tests had been conducted in all segments, the test results were not available in some stations in all three segments.

During 2021, the Segment One contractor conducted a combination of 160 tests, passing 134; the Segment Two contractor conducted 362 materials tests, passing 354; and the Segment Five contractor conducted 74 materials tests, passing 72.

### Contract Modifications

The contractors had requested contract modifications to Segments One and Two. The following modifications were made to segment contracts during 2021, with revised contracts available at the site.

- At Segment One, super pave asphalt was changed to hot mix asphalt as the former is not available in Afghanistan.
- At Segment Two, there are floodways at Sta 26+120 to Sta 27+160, Sta 38+090 to Sta 39+580, and Sta 40+240 to Sta 44+840. The road profile was therefore changed to adapt the design to site conditions and minimize flood risk.

All contract modification requests were approved.

## ENVIRONMENTAL AND SOCIAL SAFEGUARDS

### Environmental Safeguards

Table 4 outlines the contractors' level of adherence to environmental safeguards, based on the assessments from our engineers.

Both productive and non-productive trees had been cut down during road construction in all segments since the project's inception. There was no record for Segment One of the type and number of trees cut down. For Segment Two, the Construction Supervision Unit reported that 43 trees had been cut down. The contractor had cut down 6,090 trees in Segment Five. For both segments the exact numbers of productive and non-productive trees cut down was unknown and plans for future cutting were unavailable at the site. While no trees had been replanted to date, all three segments had plans for post-completion replanting.

The engineers noted that sand or gravel had been removed from riverbeds in all three segments, although only considered to have negatively impacted river morphology in Segment Five.

Across all three segments, our engineers found that vehicle activity created substantial levels of dust and that contractors had not established proper dust control procedures and did not have water tankers available to minimize dust churn.

Table 4: Environmental Issues

SUBJECT MONITORED	SEGMENT ONE	SEGMENT TWO	SEGMENT FIVE
Trees cut down for construction during this reporting period	Yes	Yes	Yes
Trees replanted following cutting	No	No	No
Sand/gravel taken from riverbeds	Yes	Yes	Yes
Written permission for sand/gravel collection	No	No	No
River morphology affected by taking sand/gravel from riverbed	No	No	Yes
Soil pollution on site	Yes	Yes	Yes
Dust pollution on site	Yes	Yes	Yes
Water sprayed to minimize dust churn	No	No	No

## Health and Safety

Our engineers did not observe any major hygiene or health issues in workers' site camps monitored in 2021, but first aid kits were not available at any of the six stations in Segment One. In Segment Two, two stations provided first aid kits while four did not, and in Segment Five, one station provided first aid kits while four did not.

Personal protective equipment (PPE) had been provided to workers at one station in each of the three segments, but not at 14 other road stations. Safety training for workers had been provided in three stations in Segment Two and one station in Segment One, but in none of the five stations in Segment Five.

## Land Acquisition

Our engineers assessed that the project had acquired land from private sources in all three segments. The contractor confirmed that all land had been acquired through sub-project purchases from the owners, evidenced by land transfer documentation at the site.

Table 5: Households and Businesses Affected by Land Acquisition

LAND ACQUISITION	SEGMENT ONE	SEGMENT TWO	SEGMENT FIVE
Number of affected households	236	145	83
Number of affected businesses	39	21	36
Square meters of land acquired	116,065	101,635	82,474

In Segment One, 116,065 square meters of land had been acquired through sub-project purchases from landowners, affecting 236 households and 39 businesses. The contractor confirmed that all affected households had received compensation, but the team on site did not know whether affected businesses had been compensated. The information was not available in the Resettlement Action Plan (RAP).

In Segment Two, 101,635 square meters of land had been acquired, affecting 145 households and 21 businesses. The contractor confirmed that all land had been acquired through sub-project purchases from the owners, evidenced by land transfer documentation at the site. Our monitoring team assessed that compensation for affected households was in progress. However, no one was aware if affected businesses had been or would be compensated and this information was not in the RAP.

The project had acquired 82,474 square meters of land for Segment Five, affecting 83 households and 36 businesses, with evidence of all land transfer documentation present at the site. The contractor confirmed that affected households had been compensated but affected businesses had not. The information was not available in the RAP.

## ACHIEVEMENTS AND CHALLENGES

- We did not find any issues of financial concern for the project.
- The three THRCP segments monitored during 2021 were rated Average. The overall rating for THRCP during 2021 is Average.
- Much of the required documentation was available for inspection and appropriately stored.
- No Critical deviations were found in Segments One and Two in Baghlan. The three Critical deviations identified during 2021 all related to Segment Five in Bamyan.
- Our engineers did not observe any major hygiene or health issues in the workers' site camps monitored in 2021, but first aid kits were only found to be available in two sites in Segment Two and one site in Segment Five, with limited safety measures applied across all segments.
- None of the segments were reported as being on schedule: completed physical work on Segment One was assessed at 47 percent, on Segment Two at 13 percent and on Segment Five at 1 percent, based on site visits conducted in August 2021. This was attributed to a variety of factors, including insufficient contractor management, insecurity, and late payments to the contractors by MoPW and to workers and suppliers by the contractors.
- The project had acquired land from private sources in all three segments. Affected households were compensated in all three segments but there was no information in any of the segments on whether affected businesses had been compensated.

## CONSIDERATIONS FOR FUTURE PROGRAMMING

Although the current political and security situation in Afghanistan makes it difficult to implement THRCP, in light of the above findings, we provide the following considerations for the THRCP team at the World Bank as part of the lessons learned and to help inform similar future programming.

- The World Bank should review its contract management requirements with the aim of improving clarity and rigour for both project team and contractors as to what is expected in areas such as payments of workers and supplier, and procedures for regular monitoring and reporting.
- The contractor should ensure that first aid kits and PPE for workers are available at the start of project implementation and that safety training has been provided.

# Annex 11: COVID-19 Response - REACH Monitoring

## INTRODUCTION

The COVID-19 Response ‘Dastarkhan-E-Milli’ program provided emergency support to communities during COVID-19. This support was made possible through COVID funding that was provided via both CCAP<sup>1</sup> and the Relief Effort for Afghan Communities and Household (REACH) project. Using a ‘targeting from the top’ approach to exclude a minimal proportion of wealthy households, the program targeted households in Afghanistan with incomes of USD 2 or less per day. Households were provided with a package of food and non-food items. The program ran from August 2020 to August 2021, administered by the Ministry of Rural Rehabilitation and Development (MRRD) in rural and peri-urban areas, the Independent Directorate of Local Governance (IDLG) in urban areas, and Kabul Municipality (KM) in Kabul.<sup>2</sup> This annex summarizes the findings for monitoring conducted in 2021 between 19 January and 9 October.<sup>3</sup>

## OVERVIEW OF MONITORING ACTIVITIES

We used a mixed methods approach to triangulate results from both quantitative and qualitative data collection. Our methods included key informant interviews (KIIs), direct observations of goods distribution, door-to-door surveys to verify beneficiaries, and photographs taken on site. Where our monitoring identified major irregularities, we issued Red Flag or Alert Notices, and would verify findings through follow-up phone calls with different community members.<sup>4</sup>

In total, we monitored 1,707 Community Development Councils (CDCs) during pre-distribution, covering 193,183 community members. In addition, we made direct observations at 1,795 distributions, and conducted 2,467 household-level phone calls as part of post-distribution monitoring. Over the course of the program, we conducted 6,519 KIIs with community leaders.

### REACH Monitoring Activities

-  Pre-distribution monitoring (in-person site visits by social researchers)
  - Checking that beneficiary lists do not exclude major groups (Internally Displaced Persons (IDPs), female-headed households, etc.)
  - Checking that beneficiary lists do not include ‘ghosts’ or ineligible households
  - Verifying that community members have access to information for lodging a complaint
-  Distribution monitoring (in-person site visits by social researchers)
  - Recording availability of procurement documentation
  - Checking that distribution does not exclude major vulnerable groups (IDPs, female-headed households, etc.)
  - Checking quality/quantity of goods packages against purchase order
  - Recording any violent event linked to distribution
  - Verifying implementation of COVID-19 protective measures
  - Verifying that community members have access to information for lodging a complaint
-  Post-distribution monitoring (phone interviews)
  - Checking that eligible households received the full amount of cash/the full goods package
  - Checking that eligible households received the package for free

<sup>1</sup> COVID funding that was provided through CCAP was called ‘CCAP Covid Relief’.

<sup>2</sup> Kabul Municipality was unable to ensure compliance with the beneficiary listing process outlined in the Operations Manual. As a result, distributions were put on hold and were not carried out in 2021.

<sup>3</sup> Although monitoring came to an end on 15 August 2021, between 27 September and 9 October 2021 we monitored 14 Community Development Councils in Jalalabad that had accessed funds prior to 15 August and were authorized by local authorities to distribute assistance in September and October.

<sup>4</sup> See page 167 for more information about Red Flag and Alert Notices.

Figure 1: Overview of Physical Monitoring Activities



CDCs Visited Per Province

70	Badakhshan	127	Herat	69	Nimruz
26	Badghis	12	Jawzjan	59	Nuristan
40	Baghlan	291	Kabul	132	Paktia
178	Balkh	260	Kandahar	196	Paktika
194	Bamyan	296	Kapisa	72	Panjshir
124	Daykundi	234	Khost	189	Parwan
38	Farah	377	Kunar	18	Sar-I-Pul
5	Faryab	37	Kunduz	48	Takhar
70	Ghazni	91	Laghman	27	Uruzgan
26	Ghor	40	Logar	10	Wardak
23	Helmand	113	Nangarhar	10	Zabul

Summary of REACH Monitoring Activities

CDCs Monitored as Part of Pre-Distribution Monitoring	CDCs Monitored as Part of Distribution Monitoring
<b>1,707</b>	<b>1,795</b>
IDLG - 185 KM - 162 MRRD - 1,360	IDLG - 511 MRRD - 1,284

Respondents

Key Informants Interviewed	Community Members Interviewed as Part of Pre-Distribution Monitoring
<b>6,519</b>	<b>193,183</b>
IDLG - 667 KM - 647 MRRD - 5,205	IDLG - 25,183 KM - 37,017 MRRD - 130,983
Community Members Interviewed as Part of Post-Distribution Monitoring	
<b>2,467</b>	
MRRD - 2,467	



## PRE-DISTRIBUTION MONITORING FINDINGS

Overall, the program implemented an effective and community-led beneficiary listing process that ensured the inclusion of vulnerable households. Almost all community members that were covered through door to door visits were included in a beneficiary list (97 percent, 128,538 out of 132,867)<sup>5</sup>. The difference in the rates of inclusion between MRRD and IDLG was minimal: 96 percent of monitored households in rural/peri-urban areas were included as beneficiaries under MRRD and 99 percent in urban communities under IDLG.

The household selection process outlined in the Operations Manual was followed reasonably well, with the majority of communities monitored ensuring that they updated their community profiles to include newly arrived households in the beneficiary lists: 62 percent of CDCs monitored during Q2 and Q3 reported that they had updated their community profiles in the summer of 2020 (524 out of 852). In REACH areas, 63 percent of the CDCs visited initially updated their community profiles during the summer of 2020 (430 out of 685), and in CCAP areas this was 56 percent (94 out of 167).

Table 1: CDCs that Updated Their Community Profiles

IMPLEMENTING ENTITY	CCAP AREAS	REACH AREAS
MRRD	54% (84/156)	58% (326/560)
IDLG	91% (10/11)	83% (104/125)

By implementing entity, 84 percent of CDCs in IDLG areas and 57 percent in MRRD areas updated their community profiles during the summer of 2020 (114 out of 136 and 410 out of 716 respectively). A further 32 percent of CDCs (273 out of 852) reported that they updated their community profiles for a second time during the winter of 2020 to include newly arrived households. We observed limited cases of wrongful inclusion in communities visited. For 1,707 CDCs visited during pre-distribution monitoring, 130 were issued Alert Notices for wrongful inclusions during the monitoring of the program.

### Population Movement and the Resulting Exclusion of IDPs

Over the course of the program and particularly in Q3, widespread internal displacement occurred because of the rapidly deteriorating security across the country. Although the beneficiary selection process was followed relatively well, large-scale population movement meant that community profiles were quickly outdated, and newly arrived households were unintentionally excluded from beneficiary lists. The most frequent explanations for this were that community profiles had been updated before the arrival of excluded households, or beneficiary lists were based on outdated Well-Being Analyses drafted up to four years previously. Once the lists had been submitted to the Ministry of Finance, however, there was little flexibility to add newly arrived households. Throughout the program, we issued 357 Alert Notices reporting that 10 percent or more of potentially eligible households within a CDC had not been included in the beneficiary list. Most of these (314) showed the exclusion of at least one IDP household.

### Utilizing Existing Community Structures and Delivery Platforms

The project built on existing community structures and utilized the CCAP delivery platform in CCAP and non-CCAP (REACH) areas. There were several benefits to this approach, the principal one being a participatory implementation process because community leaders were involved in beneficiary selection and were able to advocate for excluded households. In Q1, key informants reported that community leaders

<sup>5</sup> To identify communities with ineligible exclusions, our staff checked Form 1 (the approved beneficiary list) against responses from key informants involved in the listing process, as well as observations made during distribution, to verify whether all eligible households were included in the beneficiary lists. For Alert Notices reporting exclusions of 10 percent or more, verification was based on three sources of information: at least two key informants reporting exclusion reported in Form 1; at least 10 percent of eligible households interviewed through door-to-door visits not found on the list reported in Form 2; and confirmation through call-backs that the process did not include all eligible households with details about reasons for the exclusions.

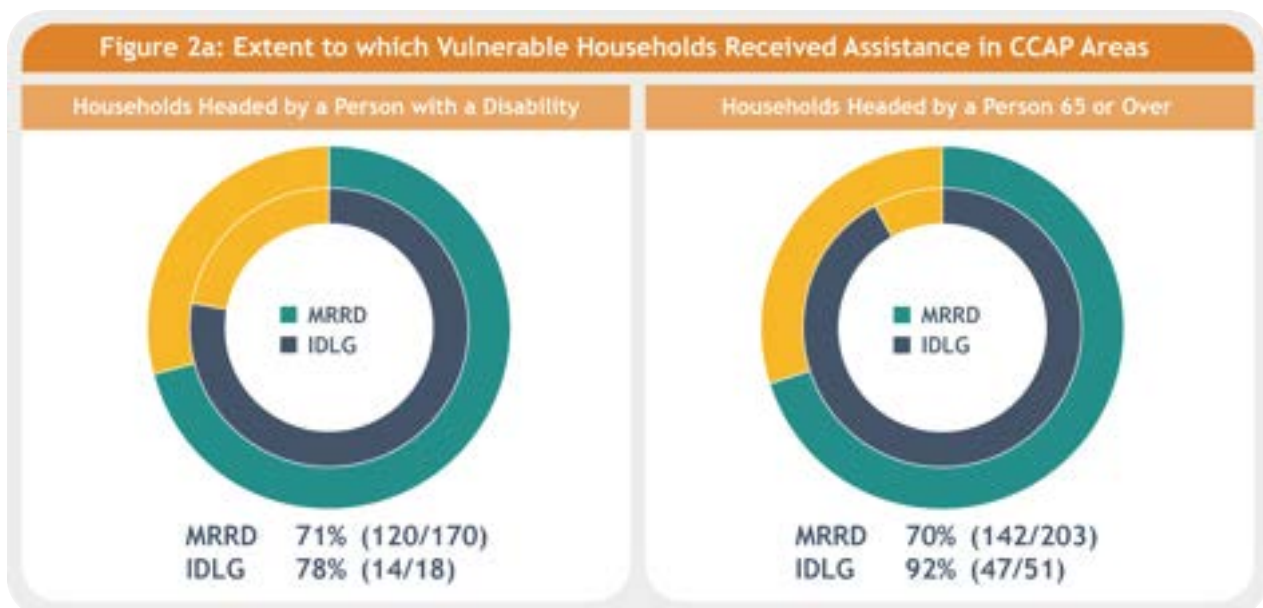
were most likely to be involved in the beneficiary selection process (74 percent, 4,698 out of 6,331) as opposed to Government officials (14 percent, 909 out of 6,331) or Facilitating Partners (11 percent, 724 out of 6,331). During Q2 and Q3, almost all community leaders (92 percent, 2,583 out of 2,799) reported being involved in the beneficiary selection process.

## DISTRIBUTION FINDINGS

### Distribution to Poor and Vulnerable Households

The program succeeded in delivering assistance to almost all female-headed households by implementing door-to-door distribution (99 percent, 8,348 out of 8,450). Delivery of assistance to female-headed households had initially been a major challenge because women had limited access to distribution sites. The program required 25 percent of distribution team members to be female, but this was often not the case, with only 23 percent of CDCs visited having any female team members (620 out of 2,652). Proportionally, this was slightly higher in CCAP areas, with 36 percent of CDCs including female team members (166 out of 463), compared to 22 percent in REACH areas (222 out of 1,003).<sup>6</sup> In IDLG areas, this was observed in 31 percent of CDCs (350 out of 1,119), compared with 18 percent in MRRD areas (270 out of 1,531). As a result, the program was adapted to address social norms and women’s safety by delivering assistance door to door in most cases. Most other vulnerable households were also able to receive assistance. During distribution monitoring Q2/Q3, 80 percent of CDCs with households headed by a person with a disability (419 out of 525) were observed to have received distributions. This was also the case for 73 percent of CDCs with households headed by a person aged 65 or over (575 out of 791), 79 percent of CDCs with IDP households (428 out of 545) and 82 percent of CDCs with returnee households (131 out of 160).

Similar figures can be seen when analyzing these numbers by household instead of CDC: the majority of listed households headed by a person aged 65 or over received assistance, with only 9 percent (1,244 out of 14,397) not receiving their package. Similarly, all but 8 percent of IDP households (1,362 out of 17,205) included in beneficiary lists received their package. Households headed by a person with a disability were the vulnerable group most likely to have received their package, with only 4 percent (191 out of 5,000) not receiving it. On the other hand, recent returnee households were the vulnerable group most likely to have not received assistance (33 percent, 877 out of 2,638). Both REACH and CCAP areas successfully distributed assistance to vulnerable groups with minimal differences.

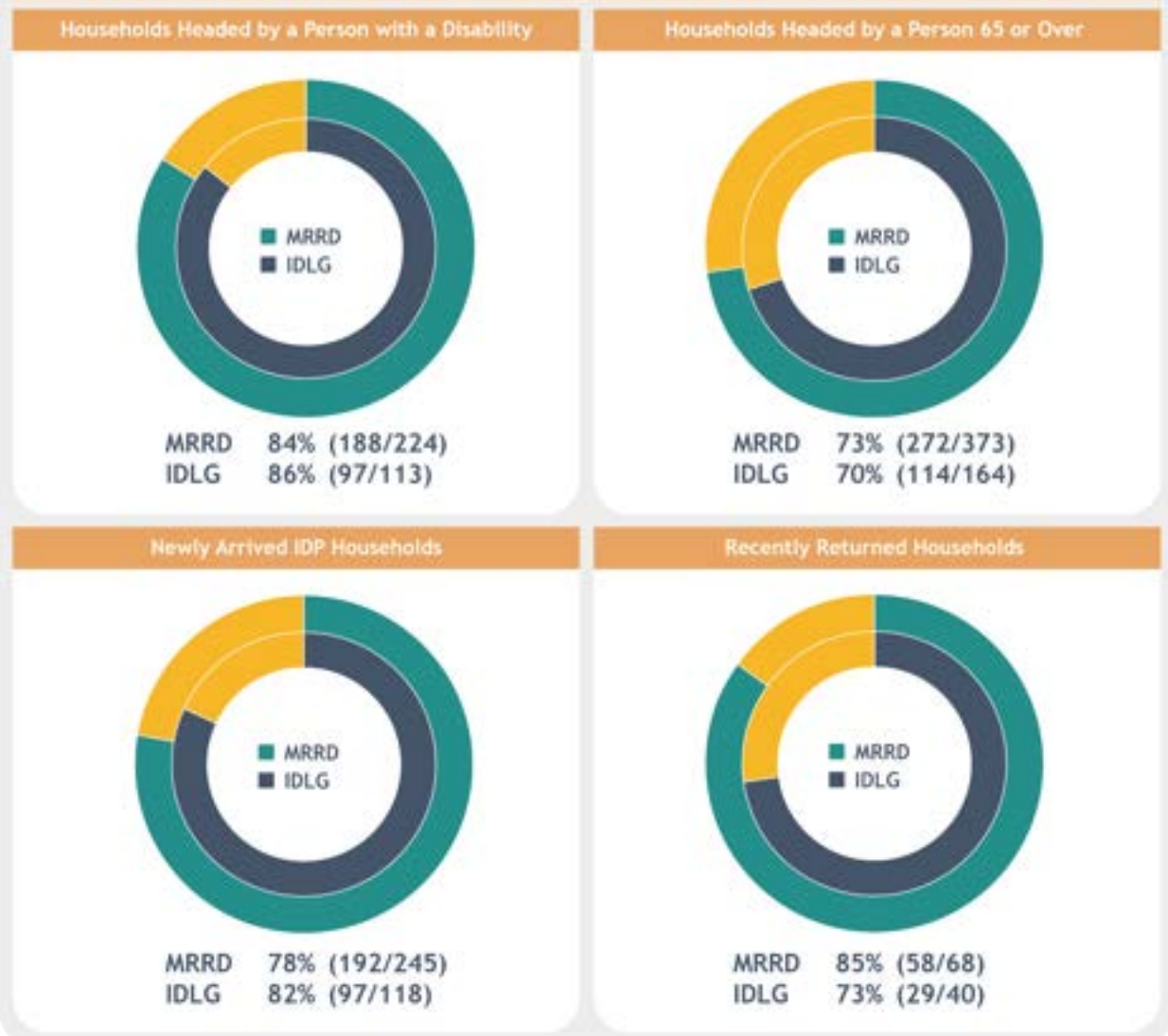


<sup>6</sup> The numbers in this sentence do not add up compared to the total in the previous sentence because 2,652 is the total for Q1, Q2, and Q3, while 1,466 (463 + 1,003) is only from Q2 and Q3 because this disaggregation was not available for Q1.

Figure 2a: Extent to which Vulnerable Households Received Assistance in CCAP Area (continued)



Figure 2b: Extent to which Vulnerable Households Received Assistance in REACH Areas



## Quantity and Quality of Packages

The quantity and quality of packages distributed broadly complied with the Operations Manual. Almost every beneficiary received the same quantity of assistance throughout the program (1,790 out of 1,795) and the majority (77 percent, 1,388 out of 1,795) of overall packages were delivered without visible defects (81 percent in IDLG areas, 412 out of 511, and 76 percent in MRRD areas, 976 out of 1,284).<sup>7</sup> There was no notable difference in performance between REACH and CCAP, with 76 percent of CDCs in REACH areas distributing goods with no visible defects (766 out of 1,003) compared to 71 percent of CDCs in CCAP areas (329 out of 463).

In all 1,795 CDCs visited for distribution monitoring, 111 Red Flag Notices for procurement failures were created. This included CDCs that did not provide any source of protein or included date-expired goods. Packages that were ripped or torn were also included in this category. There were more cases of procurement failures in MRRD areas (79 Notices issued) than in IDLG ones (32 Notices issued).

Non-compliance with the procurement documentation process was observed throughout the program. Throughout Q2 and Q3, only 8 percent of CDCs complied with the procurement guidelines outlined in the Operations Manual which required CDCs to have both the bid quotation form and the purchase order form available in their community for checking (102 out of 1,274). By project area, 17 percent of CDCs had both forms in CCAP areas (69 out of 408), but this dropped to 4 percent (33 out of 866) in REACH areas.

During Q1, because the monitoring tools did not include a full documentation check, monitoring field officers were only able to record that 73 percent of CDCs (241 out of 329) had some of the required documentation on the distribution site.

COVID-19 protective measures were not enforced throughout the distribution process. Masks were worn by all staff in fewer than half of the CDCs visited (48 percent, 857 out of 1,795), and social distancing was observed in only 16 percent (291 out of 1,795). Only 6 percent of monitored CDCs had handwashing stations or hand sanitizer available (110 out of 1,795). By project area, there were minimal differences in compliance, with all distribution team members wearing masks in 48 percent of CDCs in CCAP areas (222 out of 463), compared to 45 percent of CDCs in REACH areas (455 out of 1,003). Compliance with social distancing and providing handwashing stations was low in both areas.<sup>8</sup>

## POST-DISTRIBUTION FINDINGS

Most post-distribution respondents reported that they had received assistance (74 percent, 1,822 out of 2,467). Almost all respondents that received assistance did so without making any payments (97 percent, 1,768 out of 1,822). Only 3 percent (54 out of 1,822) claimed they had to pay cash to receive assistance: 20 respondents said they paid a CDC member, ten said they paid a local elder and eight said they paid a Facilitating Partner representative.

The contents of the packages received were broadly consistent with distribution requirements. The percentage of packages including rice was lower than for other items: in some provinces (especially in the north) communities cultivate their own rice; in other areas, CDCs removed rice to stay below the assistance basket cost threshold because the price of rice had increased significantly.

In addition, almost all respondents reported that they used the goods received in their household (99 percent).

<sup>7</sup> For this information, disaggregation between REACH and CCAP and MRRD and IDLG was not monitored during Q1. The tools were updated after Q1. As a result, the disaggregated data shown for this indicator only includes Q2 and Q3 CDCs visited (1,466).

<sup>8</sup> Enforced social distancing: CCAP 5 percent (24 out of 463) and REACH 1 percent (11 out of 1,003). Handwashing stations or hand sanitizer provided: CCAP 1 percent (6 out of 463) and REACH 10 percent (97 out of 1,003).

Overall, respondents had a positive assessment of the distribution process. The majority reported that they were either very satisfied (44 percent, 808 out of 1,822) or satisfied (48 percent, 876 out of 1,822) with the distribution. Only 2 percent (41 out of 1,822) were dissatisfied.



<sup>9</sup> Respondents could choose multiple response options.

<sup>10</sup> Some respondents also reported 'other items', including chickpeas (42 respondents), salt (16 respondents), tea (10 respondents), lentils (10 respondents), sugar (9 respondents), detergent powder or soap (3 respondents), safety matches (1 respondent) and a plastic jerry can (1 respondent).

Figure 5: Reported Uses of the Goods Received

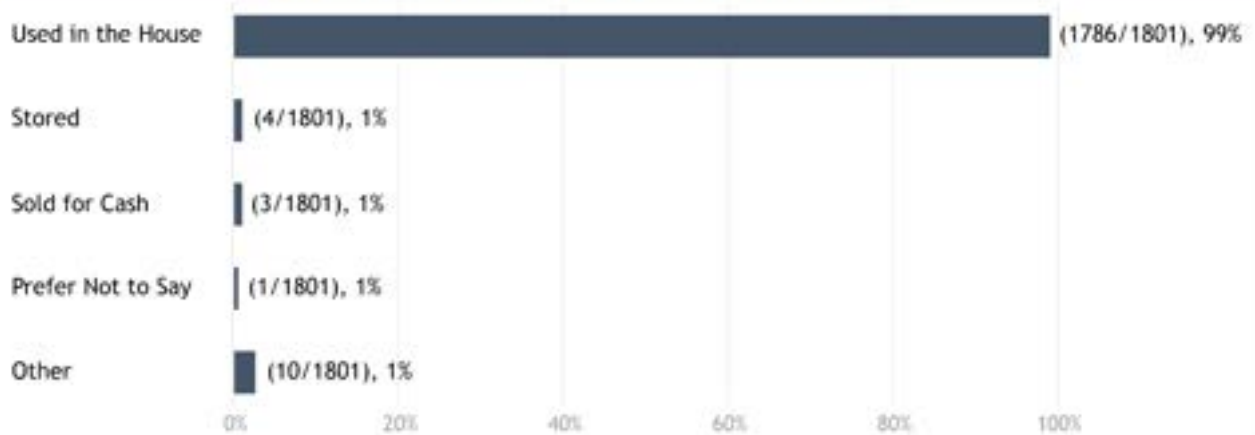
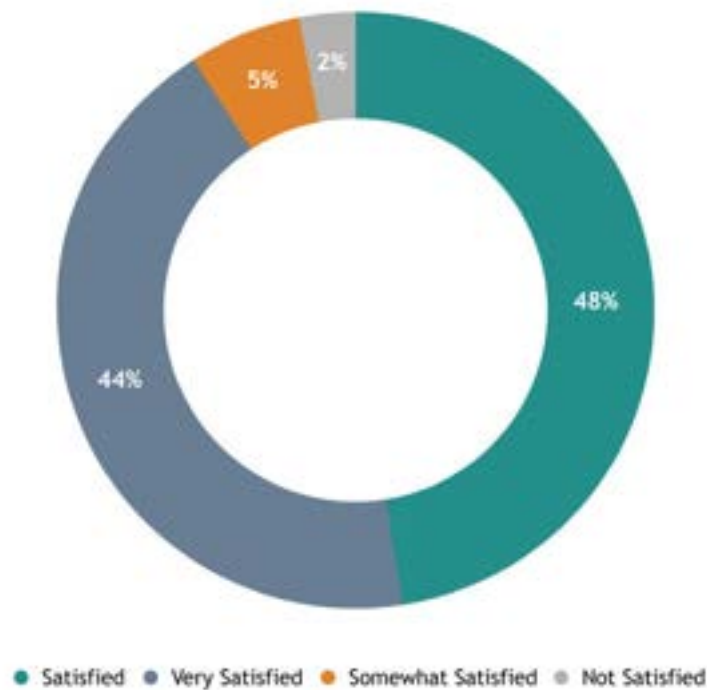


Figure 6: Satisfaction with the Distribution Process



## GRIEVANCE REDRESS MECHANISMS

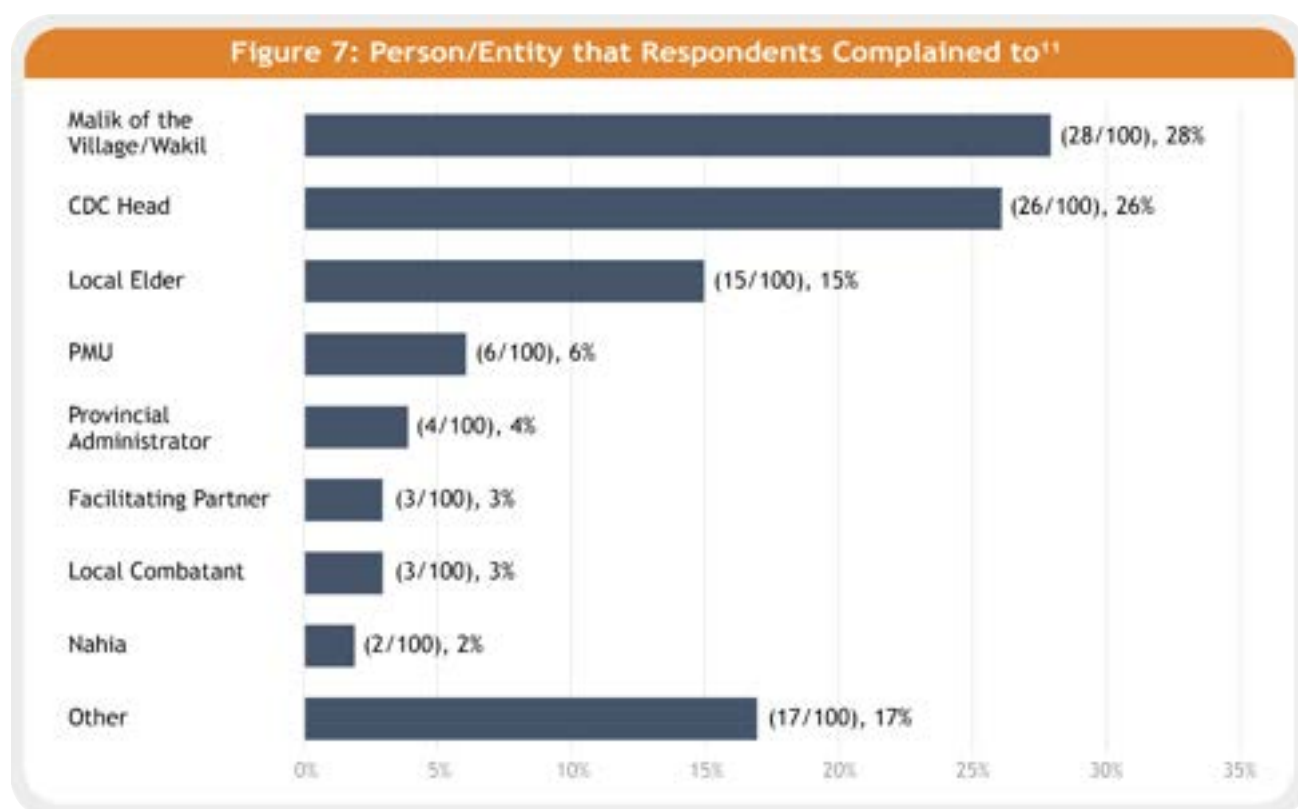
Awareness and use of Grievance Redress Mechanisms (GRMs) remained low throughout the program. Only 16 percent of community members in Q2 and Q3 pre-distribution monitoring door-to-door surveys were aware of how to lodge a complaint (21,483 out of 132,876). Respondents in IDLG areas were slightly more aware (19 percent, 544 out of 23,884) than those in MRRD areas (16 percent, 16,939 out of 108,992). By project area, 22 percent of community members knew how to lodge a complaint in CCAP areas (4,814 out of 21,831) and 15 percent in REACH areas (16,669 out of 111,045).

Social researchers observed during distribution monitoring that almost half of the sites had flyers with GRM information (45 percent, 814 out of 1,795), with IDLG and MRRD areas performing similarly (45 percent of CDCs in MRRD areas, 46 percent in IDLG areas; 577 out of 1,284 and 237 out of 511 respectively). There was minimal difference in this respect between CCAP and REACH areas, with 44 percent of CDCs with visible flyers in REACH areas (441 out of 1,003) and 41 percent of CDCs in CCAP areas (188 out of 463).

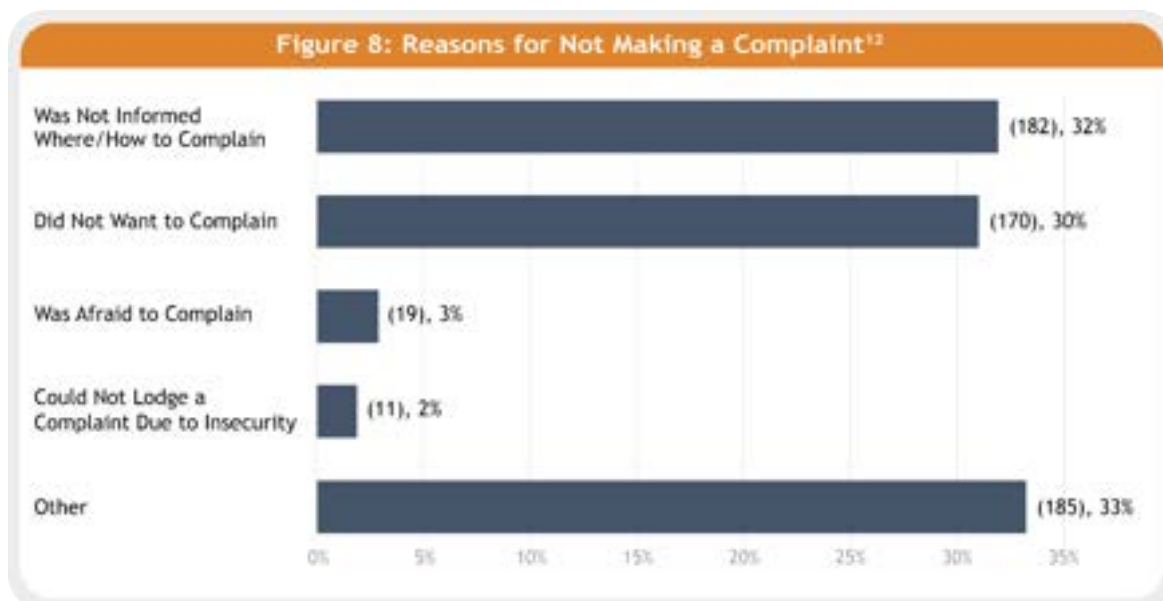
Table 2: CDCs with Visible GRM Information at Distributions

IMPLEMENTING ENTITY	CCAP AREAS	REACH AREAS
MRRD	47% (182/384)	42% (317/756)
IDLG	8% (6/79)	50% (124/247)

Finally, only 13 percent of post-distribution monitoring respondents (86 out of 645) reported making a complaint about the assistance received. The majority said that they complained to the *Malik/Wakil* of the village (28 percent, n=28) or the CDC Head (26 percent, n=26). Of the respondents that did not make a complaint, one-third (32 percent, n=182) said this was because they did not know how to. Another 30 percent said they did not complain because it was not necessary (n=170).



<sup>11</sup> Among respondents who made complaints to ‘other’ entities, four made complaints to the provincial administration (Governor, Deputy Governor or Director of Agriculture), two to the District Governor, one to the municipal office, one to the elders, and one to the unit representative.



## RED FLAG AND ALERT NOTICES

Major irregularities were immediately reported as either Red Flag or Alert Notices to the relevant Government entity based on the following thresholds:

- Non-application (or use) of COVID-19 protective measures: <50 percent.
- Evidence of relief package diversion: lower quantity of goods than purchase order/guidelines, verified by call-backs.
- Procurement procedures not followed: forms missing/contradicting each other.
- Civil unrest: evidence of physical violence, threats or robbery linked to distribution.
- Alert Notices:
  - Eligible beneficiary exclusion:  $\geq 10$  percent and at least one newly arrived household is not included.
  - Ineligible beneficiary inclusion:  $\geq 10$  percent.

Red Flag Notices, such as fund diversion or civil unrest resulting from the distribution, required immediate action from the Government, while Alert Notices required a programmatic response.

Throughout the program, we shared Red Flag and Alert Notices with MRRD and IDLG to allow for immediate response and rectification of important issues. Over time, Government responses improved as management and institutional processes were developed. The Government’s engagement with monitoring proved to be crucial. Beginning in Q2, we also rolled out activity plans with specific sections to be completed by the Project Management Unit, ensuring that we received information about distribution schedules in sufficient time to dispatch monitoring teams. This was especially important for more remote rural areas, where delivery was more difficult because of limited infrastructure and human capital.

<sup>12</sup> ‘Other’ responses included 28 respondents not making complaints because they thought their complaints would not be considered. Eleven respondents said they could not lodge complaints due to insecurity or fighting, and eleven others gave the lack of a GRM as the reason, eight said they were busy, four were afraid of the Taliban or local power brokers, five said they were waiting to receive assistance, and three feared losing their reputation by making complaints. Six respondents said that the distribution had not yet taken place. Other reasons for not lodging complaints were not needing assistance, poor and eligible households receiving assistance, fearing complaints would lead to problems in the community, etc.



Figure 9: Red Flag and Alert Notices Issued Throughout the Program



## CHALLENGES and ACHIEVEMENTS

Despite increasing insecurity and a dramatically shifting socio-political context, the main objective of delivering assistance to households impacted by COVID-19 was achieved, although in some respects compliance with the Operations Manual weakened over the course of the program.

- Almost all households visited in pre-distribution monitoring were included in a beneficiary list.
- Almost all respondents contacted through post-distribution monitoring confirmed that they had received a package and were satisfied with the process.
- Overall, program guidelines were followed, and the process was largely community-driven.
- The use of existing delivery platforms allowed for effective implementation based on established community structures and lessons learned, except for Kabul Municipality, which did not distribute assistance due to gaps in the preparation of beneficiary lists.
- Vulnerable and poor households were prioritized, and program design was tailored to ensure that assistance reached female-headed households through door-to-door delivery.
- The quantity and quality of packages distributed broadly complied with the Operations Manual, but non-compliance with the procurement documentation process was found to be a persistent challenge.
- Large-scale population movement meant that community profiles quickly became outdated and some IDP households were unintentionally excluded from the beneficiary lists.
- Compliance with COVID-19 protection measures was limited overall and decreased throughout the program, but training initiatives were implemented by Implementing Agencies.
- Awareness and visibility of GRMs was low.