

# QUARTERLY MANAGEMENT REPORT

INVESTMENT WINDOW

JULY TO SEPTEMBER 2020



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# CONTENTS

ACRONYMS AND ABBREVIATIONS .....	4
SUMMARY .....	5
Physical Monitoring .....	5
Joint Monitoring.....	12
Financial Review .....	12
RESULTS FROM PHYSICAL MONITORING .....	16
Project Findings.....	16
Rectification of Deviations .....	16
AFGHANISTAN RURAL ACCESS PROJECT (ARAP).....	18
Financial Monitoring .....	18
Physical Monitoring .....	18
Environmental and Social Safeguards .....	20
Community Engagement .....	20
Grievance Redress Mechanism .....	20
Gender .....	21
Overall Assessment .....	21
CITIZENS’ CHARTER AFGHANISTAN PROJECT (CCAP).....	22
Financial Monitoring .....	22
Physical Monitoring .....	22
Community Engagement .....	25
Common Standards .....	27
Environmental Standards .....	27
Community Participatory Monitoring / Grievance Redress Mechanism.....	28
Gender .....	28
Overall Assessment .....	30
EQRA .....	31
Financial Monitoring .....	31
Physical Monitoring .....	31
Community Engagement .....	33
Environmental and Social Safeguards .....	34
Grievance Redress Mechanism .....	34
Gender .....	34
IRRIGATION REHABILITATION AND DEVELOPMENT PROJECT (IRDP).....	36
Financial Monitoring .....	36

Physical Monitoring .....	36
Environmental and Social Safeguards .....	38
Community Engagement .....	39
Grievance Redress Mechanism .....	39
Gender .....	40
Overall Assessment .....	40
NATIONAL HORTICULTURE AND LIVESTOCK PROJECT (NHLP) .....	41
Financial Monitoring .....	41
Physical Monitoring .....	41
Environmental Safeguards .....	43
Social Inclusion .....	43
Grievance Redress Mechanism .....	43
Gender .....	44
Overall Assessment .....	44
TRANS-HINDUKUSH ROAD CONNECTIVITY PROJECT (THRCP) .....	45
Financial Monitoring .....	45
Physical Monitoring .....	45
Contractor Performance .....	47
Environmental Safeguards .....	48
Security .....	48
Grievance Redress Mechanism .....	48
Gender .....	49
Overall Assessment .....	49
RESULTS FROM FINANCIAL MONITORING .....	50
Statement of Expenditure Reviews .....	50
ADDING VALUE .....	51
EMERGING ISSUES .....	52
Findings .....	52
ANNEX 1: INFRASTRUCTURE SCORING AND RATING .....	54
ANNEX 2: DEVIATIONS AND RECTIFICATIONS IN Q3 2020 .....	57
ANNEX 3: STATEMENT OF EXPENDITURE REPORTING PROTOCOL .....	58
ANNEX 4: SOES ISSUED IN Q3 2020 .....	63

## TABLES

Table 1: Ad Hoc Monitoring in Q3 2020 .....	6
Table 2: Project Ratings in Q3 2020 .....	10
Table 3: Deviations Identified in Q3 2020 .....	11
Table 4: Q3 2020 Minor Deviations with Rectifications Estimated at Under USD 50 .....	11

Table 5: Examples of Good Practice in Q3 2020..... 12

Table 6: Potential Excess Payments Identified in Q3 2020 ..... 14

Table 7: Questionable Transactions Identified in Q3 2020..... 15

Table 8: Red Flags Identified in Q3 2020 ..... 15

Table 9: All Deviations Identified in Q3 2020 by Aspect..... 17

Table 10: ARAP Deviations Identified in Q3 2020 as at end Q1 2021 ..... 20

Table 11: CCAP Deviations Identified in Q3 2020 as at end Q1 2021 ..... 24

Table 12: CCAP Deviations by Aspect Identified in Q3 2020 ..... 24

Table 13: Reported election participation by province ..... 26

Table 14: Delivery of Common Standards ..... 27

Table 15: EQRA Deviations Identified in Q3 2020 as at end Q1 2021 ..... 31

Table 16: EQRA Deviations by Aspect Identified in Q3 2020.. **Error! Bookmark not defined.**

Table 17: IRDP Deviations Identified in Q3 2020 as at end Q1 2021 ..... 36

Table 18: IRDP Deviations by Aspect Identified in Q3 2020..... 38

Table 19: NHLP Deviations Identified in Q3 2020 as at end Q1 2021 ..... 41

Table 20: THRCP Deviations Identified in Q3 2020 as at end Q1 2021 ..... 45

Table 21: THRCP Deviations by Aspect Identified in Q3 2020 ..... 47

Table 22: Summary of SoE Review Results ..... 50

Table 23: Digital Platform Training ..... 51

FIGURES

Figure 1: TPMA Q3 2020 Interviews by Sub-Project..... **Error! Bookmark not defined.**

Figure 2: Map of TPMA Activities in Q3 2020 .....8

## ACRONYMS AND ABBREVIATIONS

<b>AFN</b>	Afghani(s) (currency)	<b>IDP(s)</b>	Internally Displaced Person(s)
<b>ARAP</b>	Afghanistan Rural Access Project	<b>IRDP</b>	Irrigation Restoration and Development Project
<b>ARTF</b>	Afghanistan Reconstruction Trust Fund	<b>MIS</b>	Management Information System
<b>CCAP</b>	Citizen’s Charter Afghanistan Project	<b>MoT</b>	Ministry of Transport
<b>CDC(s)</b>	Community Development Council(s)	<b>MRRD</b>	Ministry of Rural Rehabilitation and Development
<b>CDP</b>	Community Development Plan	<b>NHLP</b>	National Horticulture and Livestock Project
<b>CPM</b>	Community Participatory Monitoring	<b>NWARA</b>	National Water Affairs Regulation Authority
<b>DLP</b>	Defect Liability Period	<b>O&amp;M</b>	Operations and Maintenance
<b>ERHSPP</b>	Emergency Response and Health Systems Preparedness Project	<b>OFWMP</b>	On-Farm Water Management Project
<b>ESMP(s)</b>	Environmental and Social Management Plan(s)	<b>PMU(s)</b>	Project Management Unit(s)
<b>ESS</b>	Environmental and Social Safeguards	<b>PPE</b>	Personal Protective Equipment
<b>FSP</b>	Fiscal Performance Improvement Support Project	<b>SoE(s)</b>	Statement(s) of Expenditure
<b>FY</b>	Financial Year (21st December to 20th December of the following year)	<b>THRCP</b>	Trans-Hindukush Road Connectivity Project
<b>GHC</b>	Grievance Handling Committee	<b>TPMA</b>	Third Party Monitoring Agent
<b>GRM</b>	Grievance Redress Mechanism	<b>USD</b>	United States Dollar(s) (currency)
<b>IDLG</b>	Independent Directorate of Local Governance	<b>WEE-RDP</b>	Women’s Economic Empowerment Rural Development Project

## SUMMARY

This report presents the findings from physical and financial monitoring that we, as the contracted Third Party Monitoring Agent (TPMA) for World Bank-funded projects in Afghanistan, conducted between July and September 2020 (Q3 2020) for investment projects, including projects financed by the Afghanistan Reconstruction Trust Fund (ARTF). Project findings reported in this document offer executive summaries of project-specific findings from the quarter. We also report separately on the results of our cost eligibility monitoring for reimbursements under the ARTF Recurrent Cost Window. Summary investment project monitoring reports are publicly available on the ARTF website, while Recurrent Cost Window eligibility monitoring reports are shared with ARTF donor partners but not made publicly available, because they contain unofficial interim government financial data.

This summary section presents key findings in brief and is followed by a description of our approach and more detailed overviews of project-specific findings.

### PHYSICAL MONITORING

The number, geographical spread and distribution of site visits (in terms of the months in which site visits are undertaken) are agreed in advance with project teams, with sites either specified by project teams or, in the case of more extensive projects such as CCAP and EQRA, selected on a sample basis by the Physical Monitoring team. We tailored samples to meet individual project requirements, coordinating with Government partners prior to mobilisation. Monitoring tools setting out specific questions to be answered and identifying groups to be interviewed (such as contractors or workers, CDC office-bearers and ordinary community members) are agreed in advance with project teams.

During Q3 2020 we conducted 1,338 site visits to all 34 provinces compared to 1,234 site visits to 30 provinces in Q2 2020<sup>1</sup> with Balkh, Herat, Kabul, Kandahar and Nangarhar the most frequently visited. In the course of conducting site visits and call centre-based remote interviews, we interviewed 8,822 community respondents, of whom 1,467 (17 percent) were women.

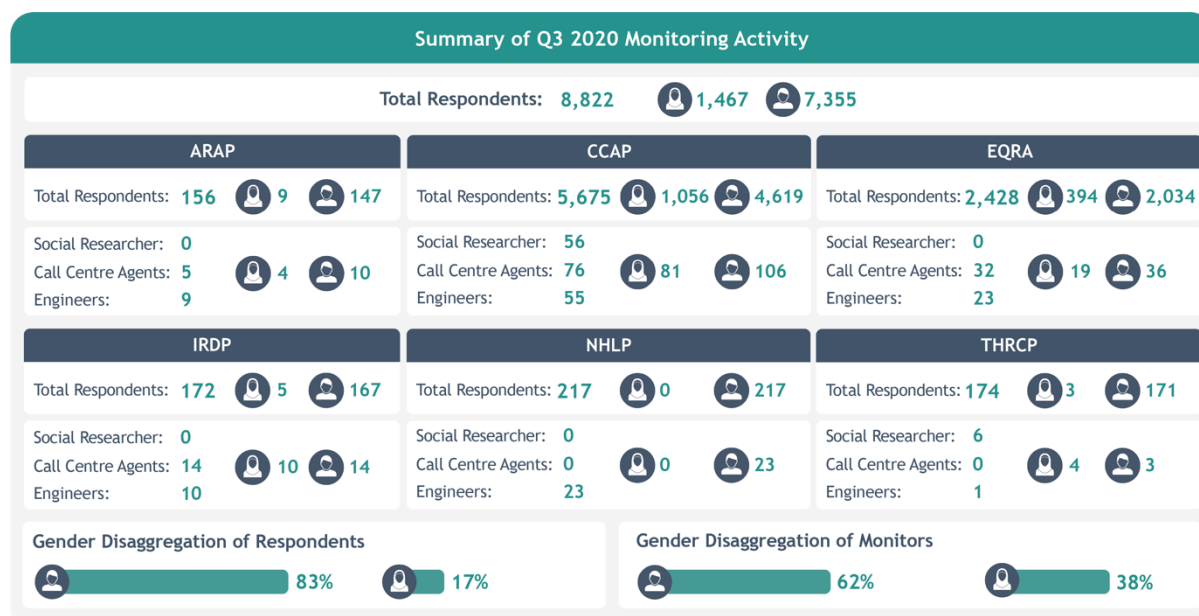
In Q2 2020 we conducted site visits for five projects: Afghanistan Rural Access Project (ARAP), Citizens' Charter Afghanistan Project (CCAP), EQRA, National Horticulture and Livestock Project (NHLP) and Trans-Hindukush Road Connectivity Project (THRCP). In Q3 2020, we added site visits for the Irrigation Rehabilitation and Development Project (IRDP), as well as conducting five inspections of World Bank-funded COVID-19 supplies under the Emergency Response and Health Systems Preparedness Project (ERHSPP). During this quarter, we also engaged with a project team for pilot monitoring of World Bank-

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<sup>1</sup> The additional provinces visited were Daykundi, Ghor, Jawzjan and Uruzgan.

funded COVID-19 Response activities, intended to lead to more comprehensive monitoring activity as part of the Relief Effort for Afghan Communities and Households (REACH) project, for which monitoring began in January 2021. We also began preparing tools for other COVID-19 Response projects scheduled to commence in 2021.

Figure 1: TPMA Q3 2020 Interviews by Sub-Project



In Q2 2020, CCAP, EQRA and NHLP accounted for the greatest number of site visits conducted (752, 261 and 167 respectively, or 95 percent of all site visits in the period). This pattern continued in Q3 2020, with 645, 294 and 119 site visits conducted for these three projects, but accounting for 79 percent of site visits conducted as the pattern of site visits broadened.

The section ‘Results from Physical Monitoring’ presents our findings project by project.

## Ad Hoc Monitoring

In addition to conducting regular physical/site monitoring for these the six investment projects listed above, we also undertook a number of ad hoc monitoring tasks to report on specific issues. These reports were separately submitted to the World Bank and project teams.

Table 1: Ad Hoc Monitoring in Q3 2020

PROJECT	TASK
CCAP	<p>We reported on the Jalalabad Recreational Park to verify the extent to which households and business owners displaced by a CCAP sub-project had been compensated and/or rehabilitated.</p> <p>We continued confidential fact-finding on IDLG staffing to support the World Bank team in response to a complaint, with submission in Q4 2020.</p> <p>We also commenced a review of financial and procurement documentation relating to the CCAP IDLG Mazar-I-Sharif office, for submission in Q4 2020.</p>

PROJECT	TASK
COVID-19 Response	We began monitoring pilot activities under the World Bank’s emergency COVID-19 Response programme.
EQRA	We conducted a comparison of market rates for construction materials involving site visits to 13 CDC school sub-projects for reporting in Q4 2020.
Fiscal Performance Improvement Support Project (FSP)	We assessed the recruitment process followed for ten staff members at the FSP to determine whether the process was fair and transparent.
Women’s Economic Empowerment Rural Development Project (WEE-RDP)	We commenced a limited scope assessment of the Management Information System (MIS) maintained by WEE-RDP to determine completeness and accuracy of key data held on the MIS.

Figure 2 on the next page illustrates the distribution of site visits, and identifies the number of communities or locations visited, as well as the number of sub-projects assessed<sup>2</sup>.

### Changes in Physical Monitoring Methodology

For physical monitoring of sites and sub-projects during Q3 2020, we continued using the methodology and tools applied by the previous Supervisory Agent but included further amendments and additions in the course of the reporting period introduced in discussion with project teams. This quarter we began to develop tools that were capable of providing a cross-project response. In some cases, we began to draw on existing tools, such as CCAP, with a high degree of exploration of social mobilisation practices, with a view to applying them to other projects. In other cases, such as ARAP and THRC, we began to review and to draw on technical questions about workplace practices to expand tools used for smaller-scale infrastructure, where it seemed appropriate to do so. This work is ongoing.

### Limitations

#### COVID-19

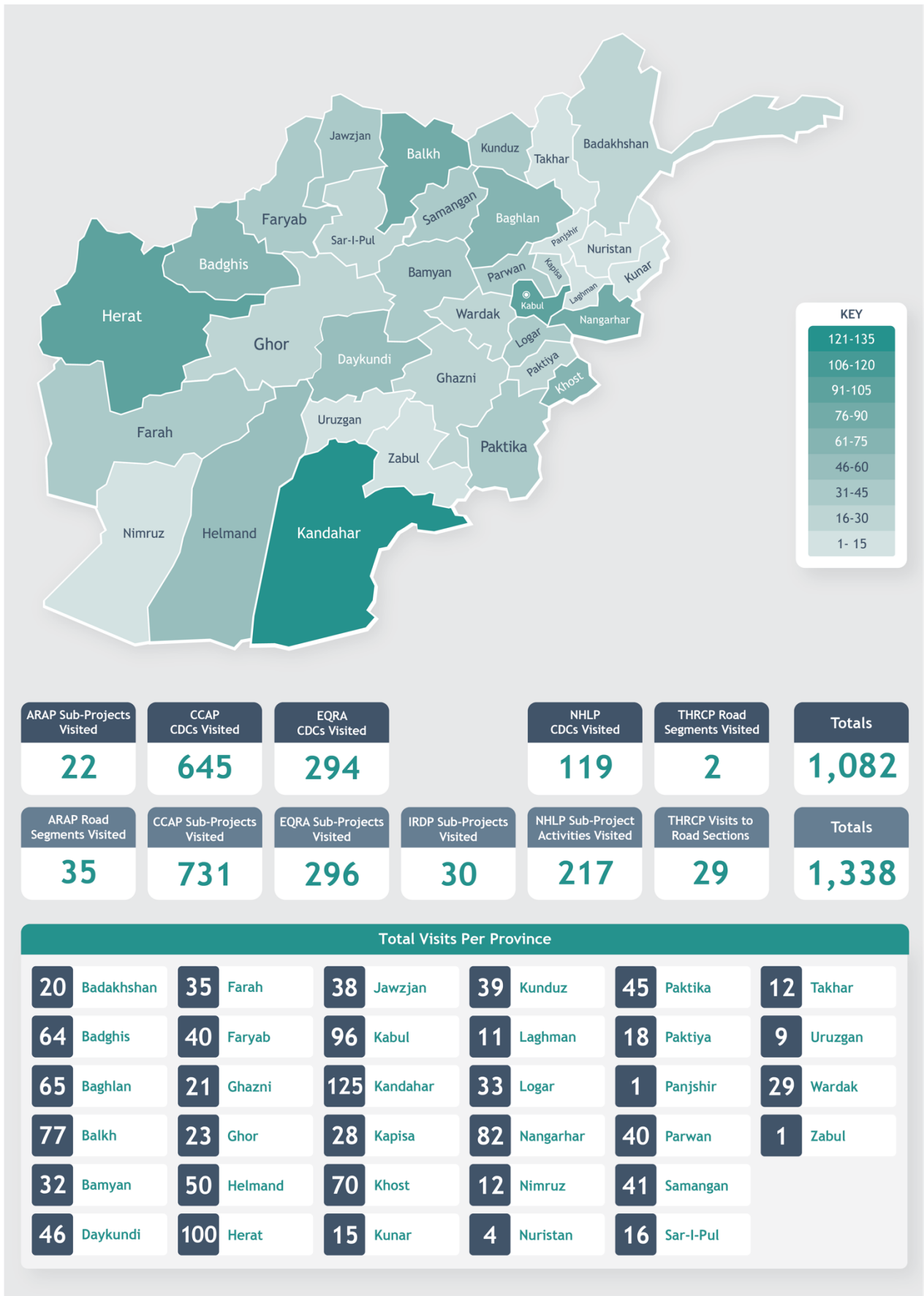
In Q3, we continued to operate under a COVID-19 Contingency Plan shared with the World Bank and reviewed on a regular basis. Under this Plan, to reduce the potential for infection involving our own staff or those with whom we came into contact, we continued to replace face-to-face individual and group interviews wherever possible by telephone calls, based on contact information received from community members and our own local contacts.

COVID-19 also impacted our ability to engage directly with Government counterparts, primarily for the purposes of obtaining project procurement documentation, including as a result of the Government’s introduction of part-time working during this period. The effect was sometimes to delay processing of

<sup>2</sup> Sub-projects are activities undertaken at local level. Communities may undertake more than one sub-project at the same time as part of the same project (under CCAP, for example, one CDC may undertake a water supply sub-project and canal rehabilitation sub-project).



Figure 2: Map of TPMA Activities in Q3 2020



Statements of Expenditure. The closure of schools and colleges affected the ability of Physical Monitoring staff to conduct verification of Government personnel employed by the Ministry of Education<sup>3</sup>. Nor were we able to conduct our normal in-person capacity development activities with Government staff, especially at the Ministry of Finance.

### ACCESS TO FEMALE RESPONDENTS

Throughout this period, our ability to interact with women respondents was constrained by the need to conduct remote phone-based interviews rather than face-to-face interviews or group discussions due to COVID-19. Limited telecommunications access and limited electricity to recharge mobile phones in remoter areas affected our ability to conduct interviews with both men and women. However, since male household members tend to control women's telephone access and use, the impact of using remote calling was to reduce the number of women we were able to interview, even when using female call centre staff. This impacted the overall percentage of female respondents, particularly for women who were not CDC office-bearers or sub-committee members.

The impact of this on our findings relates to the percentage of women we are able to interview in any one community. While a random sample of women nationwide can, statistically, provide a broad basis for reporting, a much higher sample is required to provide evidence from a specific community or group of communities. The effect of being able to directly engage with fewer women than before is to make our findings less representative in terms of comparing findings between men and women; it does not make our findings less representative in terms of reporting community voices overall.

This situation is likely to continue for as long as face-to-face engagement cannot be conducted without causing harm to interviewer or interviewee, but in future reporting we aim to assess what weighting might be applied to address this issue.

### INSECURITY

During Q3, we conducted site visits in every province in this monitoring period. We monitored threats and planned our activities in response to emerging security issues so as to be able to continue work, including in 'hard to reach' areas. In this reporting period, we were unable to conduct data collection in 121 communities in 58 districts across 26 provinces, usually as a result of local insecurity or fighting in the location or on the way to it. Depending on the season, heavy rain or snowfall, or avalanches may also delay or prevent access. In cases where we are unable to access communities, we identify substitute communities to make up for any anticipated or actual shortfall in the total number of site visits, attempting to visit any inaccessible sites in successive months.

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<sup>3</sup> The steps taken to address this, by targeting other Government entities, are included in separate Recurrent Cost Window reporting.

## Project Scores and Ratings

For Q3 2020, we continued to score and provide a rating for each sub-project using the system shown in Annex 1. Project scores are based primarily on engineers' assessments of infrastructure and applied to the quality of design, of materials used and workmanship and, in the case of completed or near-completed work, to the likely effectiveness of any Operations and Maintenance (O&M) Plan. These scores are then adjusted to account for the number and severity of any unauthorised changes, shortcomings or faults found<sup>4</sup>, and further adjusted to take account of evidence of good practice, that is, additional work undertaken to an appropriate standard at no additional time or cost to the sub-project (see below).

These adjusted scores are then converted into ratings, from Very Good to Very Poor. Individual sub-project ratings are aggregated to produce a project rating. Based on the sub-projects visited in Q3, aggregated project ratings are shown below.

**Table 2: Project Ratings in Q3 2020**

PROJECT	RATING
ARAP	Below Average
CCAP	Average
EQRA	Average
IRD P	Average
NHLP	Average
THRCP	Average

Detailed findings for each project can be found in the section 'Results from Physical Monitoring'.

## Deviations

In conducting site visits, our engineers assess infrastructure progress and the quality of work undertaken, recorded in the form of 'Observations', some of which are reported as 'deviations' and classed as Critical, Major or Minor. In short, a Critical deviation is one which, if not rectified, could lead to injury or death for current workers or future users, or to failure of the sub-project as a whole; a Major deviation is one that is not life-threatening but affects the structural integrity or overall sustainability of the sub-project; a Minor deviation is often a cosmetic deviation not affecting structural integrity, usability or sustainability. Minor deviations can often be corrected with little effort and at limited cost. See Annex 1 for details of definitions, scoring and rating systems used in Q3.

For each deviation, our engineers make an on-site estimate of the cost of rectification, based on agreed range figures. As estimates, these are not based on a market exercise for the local or transported cost of labour and materials. Engineer's estimates are also reviewed by the Financial Monitoring team.

<sup>4</sup> These are referred to as 'deviations' in our reporting.

**Table 3: Deviations Identified in Q3 2020**

	OBSERVATIONS	CRITICAL	MAJOR	MINOR	TOTAL DEVIATIONS	DEVIATIONS AS % OF TOTAL OBSERVATIONS	ESTIMATED COST OF RECTIFICATION (AFN)
ARAP	1,189	0	51	75	126	11%	5,804,748
CCAP	13,547	11	473	875	1359	10%	20,869,593
EQRA	7,428	28	130	411	569	8%	14,590,155
IRDPA	414	1	27	37	65	16%	7,512,928
NHLP	1,994	8	304	186	498	25%	4,689,222
THRCP	188	0	42	54	96	51%	3,610,158
	<b>24,760</b>	<b>48</b>	<b>1,027</b>	<b>1,638</b>	<b>2,713</b>		<b>57,076,805</b>

The deviations listed above are those reported between 1 July 2020 and 30 September 2020. All deviations are notified to project teams and Government partners via an online reporting platform allowing them to be allocated to provincial project teams for rectification. We hold regular meetings with project teams from implementing ministries to follow-up on actions taken.

Of the total of 1,683 Minor deviations listed in this reporting period, we estimated that just over half (56 percent, n=940) cost under USD 50 to rectify. In agreement with the World Bank and project teams, we began a process of recategorizing these as ‘Notifications’. Updated deviation recording, reflecting this process, will be included in the 2020 Annual Report, but these deviations are included in the list of Minor deviations for the purposes of this report.

**Table 4: Q3 2020 Minor Deviations with Rectifications Estimated at Under USD 50**

PROJECT	MINOR	≤USD 50	%AGE
ARAP	75	21	28%
CCAP	875	569	65%
EQRA	411	207	50%
IRDPA	37	22	59%
NHLP	186	111	60%
THRCP	54	10	19%
	<b>1,638</b>	<b>940</b>	<b>56%</b>

## Rectifications

As Government partners began to record rectifications made on our digital platform over this monitoring period, we began reporting the number of rectifications made. This information can be found against each project in Annex 2, for rectifications made during Q3, and under individual project reporting in the next section, for rectifications made up to the end of Q1 2021.

In Q3, six different projects rectified or resolved a total of 203 deviations (one Critical, 51 Major and 151 Minor) (see Annex 3). Many of these are deviations reported in Q1 and Q2 2020, and some were ‘legacy’ deviations identified by the previous Supervisory Agent. In Q3, four projects, ARAP, CCAP the Higher Education Development Project (HEDP) and THRCP, rectified or resolved<sup>5</sup> all of their legacy deviations; IRDP rectified its sole legacy Critical deviation, and no legacy Critical deviations remain open for any projects. At the end of Q3, EQRA had 110 Major legacy deviations and IRDP one Major legacy deviation outstanding. Of projects that closed before 2020 but that were included in the previous Supervisory Agent’s reports, OFWMP rectified their sole Critical deviation (not shown in Annex 2).

The section on ‘Results from Physical Monitoring’ shows all deviations identified in Q3 by project and their status as at the time of reporting.

## Good Practice

In this quarter, we introduced a new sub-section identifying Good Practice in all of our reports, identifying where sub-projects had undertaken additional work to a high standard and at no extra cost or time for the sub-project. In Q3, we identified 186 examples of Good Practice.

**Table 5: Examples of Good Practice in Q3 2020**

PROJECT	NO.	DETAILS
ARAP	8	Most examples related to the contractors constructing wider roads than specified.
CCAP	42	One sub-project in Nangarhar had five examples of good practice.
EQRA	86	Most examples occurred in 27 sub-projects in Kabul, with another 13 examples reported in eight sub-projects in Khost.
NHLP	49	Several examples related to using higher quality brick for raisin house walls. In other examples, check dam walls were built with greater dimensions than specified.
THRCP	1	The contractor provided additional fill for a road layer above the amount specified in the design.
	<b>186</b>	

## JOINT MONITORING

In certain areas, both Physical and Financial Monitoring teams are involved, such as for the collection and review of sub-project financial documents or for ad hoc tasks that may be required by a project (or in the case of Recurrent Cost Window monitoring, personnel verification of Government employees).

## FINANCIAL REVIEW

The nature of our financial monitoring is set out in Terms of Reference and procedures agreed with the World Bank, while its scope is determined by the number of active World Bank-funded projects in place at any time, as well as those that come onstream in the course of the year. Certain activities are tied to

<sup>5</sup> ‘Resolved’ deviations includes those identified as non-rectifiable.

particular progress points, such as Internal Control Assessments, which are scheduled to occur six months after project implementation and prior to Mid-Term Reviews, with responses to recommendations reviewed on an annual basis. Statements of Expenditure are processed as they are received, usually on a quarterly basis.

### Internal Controls Assessments

Internal Controls Assessments (ICAs) assess the internal control and project management arrangements of the Government's Project Implementation Units. These assessments are intended to identify whether sufficient project financial, operating, and compliance controls exist.

During Q3 2020, we commenced an ICA for WEE-RDP and completed initial analysis for THRCF, subsequently completed in Q4 2020. Issues found for THRCF related to procurement and contract management, recruitment and human resources, governance and oversight, Monitoring & Evaluation and Grievance Redress Mechanisms. We identified areas of good practice and moderately effective controls in three out of five assessed financial management sub-processes, relating to Interim Unaudited Financial Reports, Payments, and Payroll.

### Statements of Expenditure

In early 2020, the World Bank Statements of Expenditure (SoEs) replaced Interim Unaudited Financial Reports with project Statements of Expenditure (SoEs) as the basis for disbursement to projects, covering Withdrawal Applications for reimbursement from Investment Window projects. In a process that is unique to Afghanistan, the TPMA reviews each SoE to assist the World Bank in evaluating whether amounts claimed are eligible under the applicable Grant or Financing Agreement. Members of the Financial Monitoring team review project procurement transactions, payroll and other expenditure, primarily comprising Project Implementation and Management (PIM) costs. This process involves sample-based substantive testing of transactions.

After each review, we submit SoE Cover Letters to the World Bank outlining findings and their impact on the amounts claimed for replenishment. The process verifies that project expenditure is eligible under the appropriate Grant and Financing Agreements and helps ensure that appropriate documentation is assembled and retained.

When first adopted, depending on the complexity of the task, the process was expected to take between 82 and 101 days to complete. During Q3 a revised protocol was adopted, in agreement with the World Bank, reducing the time taken by an average of 17 percent for two out of three project groups. This process can now take as little as 56 days, subject to timely provision by projects of any necessary documentation and their responses to issues raised. The revised SoE process is set out in Annex 3.

In Q3 2020, we issued 23 SoE cover letters for 21 separate projects for replenishment totalling just over USD 47.4m. These cover letters related to reimbursements claimed from Q1 to Q2 of FY 1399 (21 December 2019 to 20 June 2020). See Annex 4 for details of SoEs issued.

## Potential Excess Payments

Physical monitoring at sub-projects or specific sites for a larger project (such as roadbuilding) is accompanied by a financial review to assess whether financial records for the project site align with physical progress made, are properly documented, or meet other monitoring criteria.

The Financial Monitoring team assesses expenditure incurred by each sub-project or site as of the date of the site visit and calculates a financial progress percentage based on how much of any individual contract's value has been paid out by the project as of that date. The team compares this figure with engineers' estimates of physical progress. If financial progress exceeds physical progress by more than 15 percent, we flag it for Government project team review and further follow up if needed by our Financial Monitoring team. **Note that differences of this size can be a legitimate product of contract arrangements, materials purchased but not yet used, or other factors. As such, these payments are flagged as "potential" excess payments for follow-up.**

**Table 6: Potential Excess Payments Identified in Q3 2020**

PROJECT	NO.	VALUE
ARAP	0	Nil
CCAP	20	AFN 23,825,075
EQRA	0	Nil
IRDP	0	Nil
NHLP	0	Nil
THRCP	0	Nil
	<b>20</b>	<b>AFN 23,825,075</b>

## Questionable Transactions and Red Flags

During Q3 2020 we began conducting transaction testing using samples from Q1 and Q2 of FY 1399. The purpose of transaction testing is:

- To review financial transactions for specific sites or sub-projects, to assess whether financial execution is in line with physical progress and to identify possible issues for further review;
- To review procurement transactions for sites and sub-projects determined using a risk-based sampling methodology; and
- To determine whether purchases in the procurement plan were approved by the World Bank and carried out in compliance with the Bank's applicable procurement guidelines. This review also covers contract amendments during implementation.

The results of transaction testing, where they do not result in project-related findings reported as potential excess payments, questionable transactions or Red Flags, are included in separate Recurrent Cost Window reporting.

We identify as Questionable Transactions those financial transactions where the necessary evidence of authorisation or documentation was not made available at the time of review. These are normally rectified once that evidence has been provided, but they are notified to project teams and to the World Bank in order to support necessary capacity building over time.

**Table 7: Questionable Transactions Identified in Q3 2020**

PROJECT	NO.	VALUE
ARAP	0	Nil
CCAP	0	Nil
EQRA	0	Nil
IRDPA	0	Nil
NHLP	0	Nil
THRCP	0	Nil
	0	Nil

‘Red Flags’ are instances where there is evidence that agreed World Bank or Government procurement procedures may not have been followed, or where there is a mis-match between project reporting systems and evidence from site visits. They are identified for the Government project team to review and take action, and for the Financial Monitoring team to undertake more detailed investigation where required.

**Table 8: Red Flags Identified in Q3 2020**

PROJECT	NO.	VALUE
ARAP	0	Nil
CCAP	0	Nil
EQRA	0	Nil
IRDPA	0	Nil
NHLP	0	Nil
THRCP	0	Nil
	0	Nil

### ARTF Operational Manual on Eligibility

The ARTF Operational Manual on Eligibility is used to help familiarise Government staff with the World Bank’s requirements around the eligibility of expenditure. It sets out the main reasons for ineligibility and is intended to help Government finance and procurement personnel to avoid seeking reimbursement of expenditure that is not permitted under World Bank rules and procedures.

The last version of the Manual was adopted in FY 1389 (2010). In Q3, we began drafting a revised version of the Manual on Eligibility to account for changes in ARTF procedures and practices, for sharing with the World Bank and Government partners in late 2020.



# RESULTS FROM PHYSICAL MONITORING

## PROJECT FINDINGS

Whether monitoring in person or by telephone, we assess both infrastructure and ‘soft components’, where applicable. ‘Soft components’ include social mobilization activities such as CDC elections, the formation of CDC sub-committees, and community participatory learning activities. The findings below cover both infrastructure and soft components, as well as the application of Environmental and Social Safeguards (ESS).

## RECTIFICATION OF DEVIATIONS

By the end of Q3, a total of 203 deviations (1 Critical, 51 Major and 151 Minor) had been rectified or resolved by six different projects. Many of these are deviations reported in Q1 and Q2 2020, and some were ‘legacy’ deviations. Annex 2 shows the number of Critical, Major and Minor deviations for all projects reported and resolved within Q3. While many rectifications, especially Critical and high-value Major and Minor deviations, take time to be resolved, and two-fifths (43 percent) of all deviations identified in Q3 2020 had been resolved by the time of drafting this report.

In terms of the nature of deviations identified, the majority of deviations of all types (35 percent of all deviations) were attributed to issues involving project management, ranging from inadequate experience of contractors, the absence of technical staff (in a few instances, as a result of COVID-19), or the insufficient regularity of inspections undertaken by district engineers of the contractors’ professional staff. Many Major and Minor deviations were attributed to the quality of materials used and of workmanship, which itself may be seen as a result of insufficient sub-project oversight. Some deviations related to Operations & Maintenance (O&M), but these only apply to sub-projects have been completed or are nearing completion. These most often arise due to the limited availability of community-derived funding to implement O&M plans. Our findings are consistent with reporting in previous periods.

Our engineers classify deviations both in terms of their severity (as Critical, Major or Minor) and also by ‘aspect’: whether the deviation relates to sub-project design, the use of materials or workmanship, the application of environmental or social safeguards, or the availability and sustainability of O&M Plans. All but ten of the cases where the deviation aspect was not recorded relate to NHLP, where the nature of sub-projects did not support identification in this way.

From the table below, it can be seen that the quality of on-site project management is identified as a principal reason for all three levels of deviation (50 percent of Critical deviations, 41 percent of Minor deviations, 26 percent of Major deviations). Taken together, the quality of materials used and of

workmanship were identified as responsible for 24 percent of Major deviations and 39 percent of Minor ones.

**Table 9: All Deviations Identified in Q3 2020 by Aspect**

	CRITICAL	MAJOR	MINOR	TOTAL	%AGE
Project Management	24	268	672	964	36%
Not Defined	8	311	188	507	19%
Workmanship	0	133	343	476	18%
Materials	3	110	301	414	15%
O&M Plan	3	117	103	223	8%
Social Safeguards	2	46	28	76	3%
Design	8	31	3	42	2%
Environmental Safeguards	0	11	0	11	0.4%
	<b>48</b>	<b>1,027</b>	<b>1,638</b>	<b>2,713</b>	

## AFGHANISTAN RURAL ACCESS PROJECT (ARAP)

In Q3, we undertook monitoring of ARAP sub-projects in fourteen provinces (see map on next page).

### FINANCIAL MONITORING

We reviewed financial data from 22 sub-projects to determine the financial progress percentage and any potential excess payments. Four sub-projects are managed by the Ministry of Transport (MoT) and the balance by the Ministry of Rural Rehabilitation and Development (MRRD).

In comparing financial progress for the 22 sub-projects with the assessment of physical progress from the Physical Monitoring team, no potential excess payments were identified.

### PHYSICAL MONITORING

Engineers from our Physical Monitoring team made in-person visits to the same 22 sub-projects as those reviewed by the Financial Monitoring team, assessing 35 road Segments.

#### Sub-Progress Status

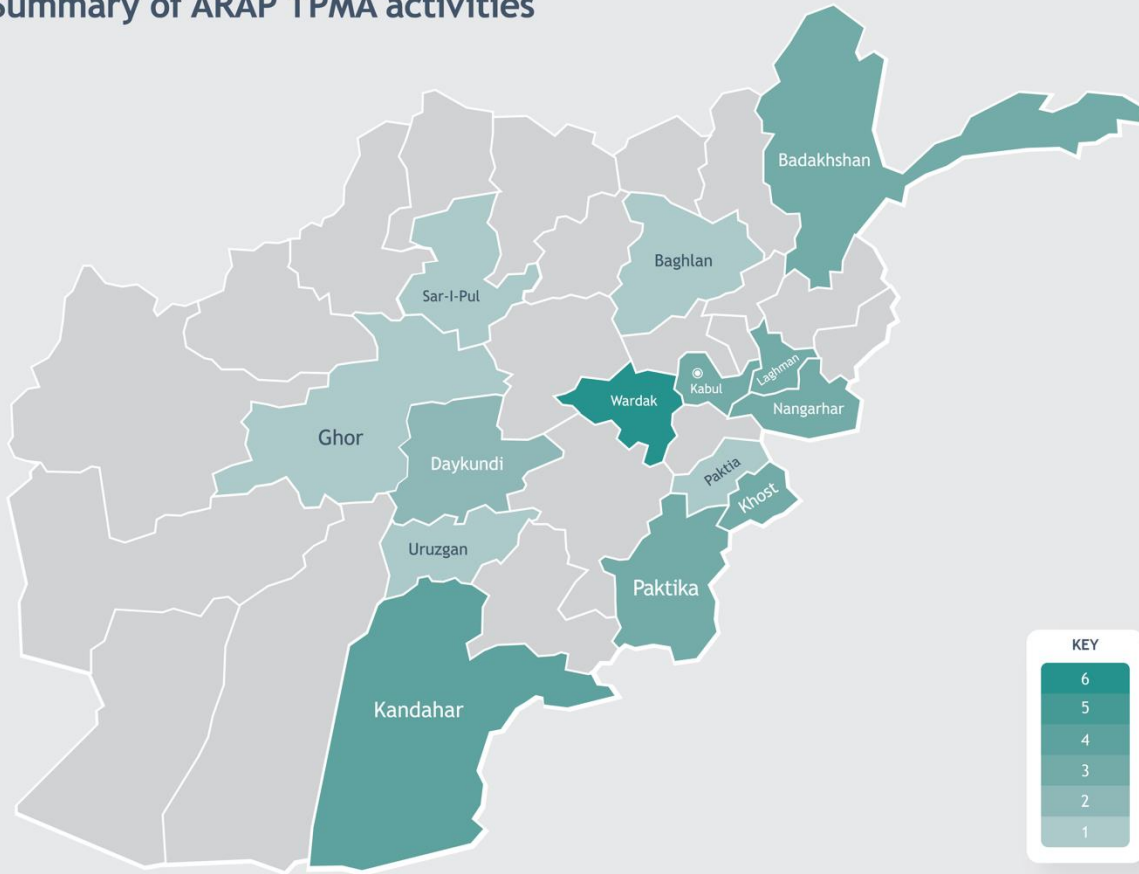
The MIS for MRRD and MoT showed 25 Segments visited as Complete, four as Ongoing, three as being within their Defect Liability Period (DLP), and three as Stopped. This is consistent with our engineer's assessments. In the case of three Segments reported as 'Under DLP' in MIS but assessed as 'Complete' by our engineer this was identified as due to late MIS updating.

Five Segments were assessed as behind schedule. In four instances, delays were attributed to insecurity and in one instance to late receipt of transferred funds. Two sites, in Baghlan and Paktia, had been delayed by land acquisition issues. Other stated reasons for delays were reported as Taliban interference delays in fund transfers and, during 2020, the impact of COVID-19.

#### Good Practice

Our engineers identified eight instances of Good Practice, where the contractor and CDC had exceeded design requirements, mostly relating to contractors constructing roads of a greater width than specified. For example, in Qalandar district, Khost, the specifications were for a road width of 5m, but a road width of 7.5m had been constructed.

## Summary of ARAP TPMA activities



### Summary of ARAP monitoring activities

<b>Total sub-projects visited</b>	<b>Total road segments visited</b>
<b>22</b> MoT 4, MRRD 18	<b>35</b> MoT 12, MRRD 23

<b>Total respondents: 156</b>	<b>9</b>	<b>147</b>
<b>Call centre agents: 5</b>	<b>4</b>	<b>10</b>
<b>Engineers: 9</b>		

Role			Total
CDC office-bearers	5	54	59
Sub-committee members	0	32	32
CSU staff	0	8	8
Contractor	0	1	1
Labourers	0	16	16
Local leaders	4	27	31
Village heads	0	9	9

### Road segments visited by province

<b>3</b> Badakhshan	<b>3</b> Laghman
<b>1</b> Baghlan	<b>3</b> Nangarhar
<b>2</b> Daykundi	<b>1</b> Paktia
<b>1</b> Ghor	<b>3</b> Paktika
<b>3</b> Kabul	<b>1</b> Sar-i-Pul
<b>4</b> Kandahar	<b>6</b> Wardak
<b>3</b> Khost	<b>1</b> Uruzgan

## Deviations

Table 10: ARAP Deviations Identified in Q3 2020 as at end Q1 2021

	CRITICAL	MAJOR	MINOR	TOTAL	%AGE
Deviations	0	51	75	126	
Estimated Rectification Cost (USD) <sup>6</sup>	0	59,875	15,905	75,780	
Fully Rectified	0	25	45	70	56%
Non-rectifiable	0	0	1	1	1%
In progress	0	26	29	55	44%

Out of 1,189 Observations made in Q3, our engineers identified 126 deviations, equivalent to eleven percent of Observations made. No Critical deviations were identified.

Ten Segments had no deviations, but nine segments were responsible for almost two-thirds of the deviations identified.

Most Major deviations were attributed to poor maintenance arising from inadequate project team supervision and implementing partners' control systems. These deviations were most frequently found in relation to gravel road wearing courses and head walls.

## ENVIRONMENTAL AND SOCIAL SAFEGUARDS

First Aid kits were not available at any of the four sites where work was ongoing when site visits took place. Respondents at one site reported a minor workplace injury had occurred to one worker. However, safeguarding documentation was usually available for inspection at the time of site visits.

## COMMUNITY ENGAGEMENT

CDC office-bearers in 16 locations reported safeguards training had been conducted for the CDCs.

Almost three-quarters of respondents (71 percent) from 28 Segments stated that community members had participated in sub-project planning. Contractor representatives, MRRD engineers, community elders and CDC office-bearers were said to have participated in community gatherings, explaining the design and benefits of road construction, with community residents sharing their ideas.

## GRIEVANCE REDRESS MECHANISM

Respondents stated that a Grievance Redress Mechanism (GRM) had been established at slightly more than half the sites visited.

<sup>6</sup> The equivalent in AFN is shown in Table 3.

Where a GRM existed, slightly more than half of respondents (52 percent) stated they would make a complaint by speaking directly with a member of the Grievance Handling Committee (GHC); just under a quarter would make a complaint in writing (22 percent).

Based on community responses, the estimated number of grievances made to date was around 300, with the highest number of grievances claimed in Wardak and Paktika. Where the types of grievances reported were identified (not all respondents were able to do so), two claims of corruption and one each of theft and fraud were identified. Six respondents in Khost (n=4) and Wardak (n=2) reported pending or unresolved grievances relating to slow construction work and poor build quality.

## GENDER

Gender-related data collected focused on the extent to which women had been consulted during sub-project planning and implementation, and whether concerns raised by women had been addressed.

Just under one-third of respondents from ten sites stated that women in the community had been consulted about sub-project planning, of whom almost three-quarters reported that women had raised concerns.

Six sites were identified where women in the community had raised concerns about the sub-projects. These concerns included: damage to property, the lack of opportunities for women to work, requests for improved mobility, access to basic facilities, particularly for pregnant women, security while travelling on the road, requests for high-quality material to be used for road construction, air pollution, noise from machinery, and, in Khost, a fear of increased harassment from male road users passing through the community.

At the same time, in Wardak, women's concerns included wanting to have jobs in the sub-project, while in Khost respondents said that women were happy with the road because it would improve their mobility, and in Laghman, respondents cited the benefits for pregnant women to be able to access medical assistance more quickly.

Where formal grievances had been raised, these included complaints from women about different aspects of the sub-project, such as regarding perceived low-quality work and use of unskilled workers.

## OVERALL ASSESSMENT

Work at 14 sites were assessed as Good overall, taking into account the quality of design, materials used and workmanship, as well as the number and nature of deviations found; six sites were assessed as Average, 14 as below Average and one as Poor. The overall rating for ARAP based on sites visited in Q3 2020 is **Below Average**.

## CITIZENS' CHARTER AFGHANISTAN PROJECT (CCAP)

In Q3, we undertook monitoring of CCAP sub-projects in 32 provinces (see map on following page).

### FINANCIAL MONITORING

We reviewed financial data of 645 Community Development Councils (CDCs) to determine the financial progress percentage and any potential excess payments.

Our financial review identified 20 potential excess payments totaling AFN 23,825,075 and estimated the cost of rectifying identified deviations at AFN 22,689,247. Our review also identified that no payments had been recorded for 58 sub-projects assessed as 75 percent or more Completed, out of 183 sub-projects where the estimated physical progress was 35 percent or more higher than the recorded financial payments made.

### PHYSICAL MONITORING

Our engineers conducted in-person visits to 676 CDCs, monitoring 731 sub-projects. Of these, 642 are managed by MRRD and 89 by the Independent Directorate of Local Governance (IDLG).

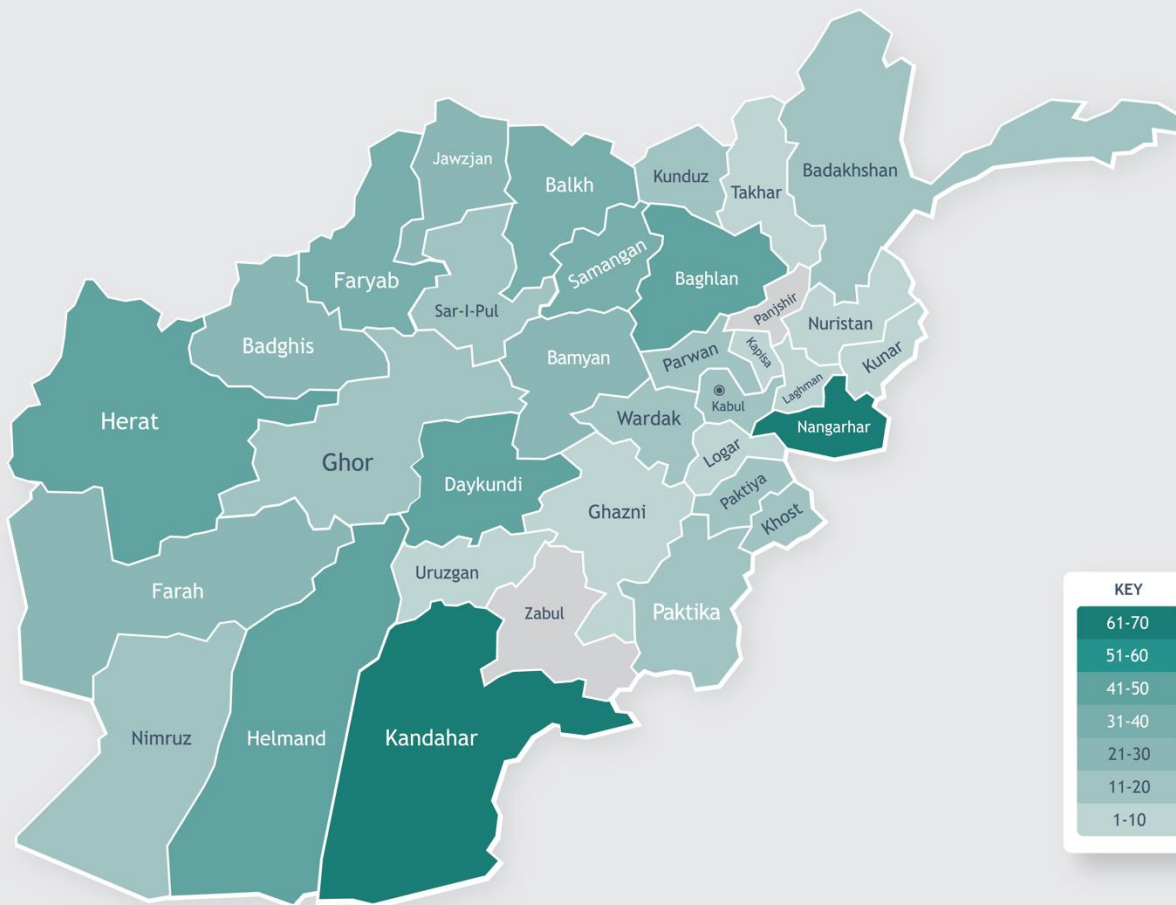
#### Sub-Project Status

Our engineers assessed 438 sub-projects (63 percent) of sub-projects as Completed, compared with MRRD and IDLG MIS, which showed 354 sub-projects (48 percent) as Completed.

We identified 22 sub-projects where MIS reporting of physical progress was at least 15 percent greater compared to progress as assessed by our engineers.

#### Good Practice

Out of 13,547 observations made in Q3 2020, our engineers found 42 examples of Good Practice, six in IDLG-managed sub-projects and the balance in MRRD-managed sub-projects. These examples included using reinforced cement concrete rather than plain cement concrete for well capping to provide greater strength and adding stand taps to allow more people to access water at the same time. Most examples were found in Nangarhar (n=7, with five attributable to one sub-project), Helmand and Kabul (n=6 each).



Visits to CDCs and sub-projects in Q3 2020

Total CDCs visited		Total sub-projects visited	
<b>676</b>		<b>731</b>	
July 2020	August 2020	September 2020	
256 CDCs visited	302 CDCs visited	118 CDCs visited	
263 Sub-projects visited	320 Sub-projects visited	148 Sub-projects visited	

Number of sub-projects visited per province

14	Badakhshan	48	Herat	12	Nimruz
21	Badghis	28	Jawzjan	2	Nuristan
46	Baghlan	17	Kabul	14	Paktia
35	Balkh	70	Kandahar	15	Paktika
21	Bamyan	7	Kapisa	18	Parwan
43	Daykundi	17	Khost	33	Samangan
26	Farah	7	Kunar	13	Sar-I-Pul
31	Faryab	15	Kunduz	9	Takhar
2	Ghazni	8	Laghman	8	Uruzgan
19	Ghor	9	Logar	17	Wardak
41	Helmand	65	Nangarhar		



## Deviations

**Table 11: CCAP Deviations Identified in Q3 2020 as at end Q1 2021**

	CRITICAL	MAJOR	MINOR	TOTAL	%AGE
Deviations	11	473	875	1,359	
Estimated Rectification Cost (USD) <sup>7</sup>	4,880	203,996	63,573	272,449	
Fully Rectified	3	56	193	252	19%
Non-rectifiable	0	2	3	5	0%
In progress	8	415	679	1,102	81%

Our engineers identified 274 sub-projects with no deviations, and 1,359 deviations in total, of which 11 were Critical and 473 Major. Of the Critical deviations found during Q3:

- In Balkh, human waste was present in one reservoir.
- In Bamyan: A water source lacked a cover and was polluted with organic material.
- In Paktika and in Sar-I-Pul, wooden cable-carrying poles had not been installed correctly. In another Paktika project, the design did not include a reservoir fence, presenting a risk to children and other community members.
- In Wardak, an uncovered well presented a risk to children and other community members. At another project the spring water was polluted with chemicals.

MRRD sub-projects accounted for 95 percent of all deviations, although they represented just under 90 percent of sub-projects visited, including all 11 Critical deviations. In IDLG-managed sub-projects 17 Major and 53 Minor deviations were identified.

**Table 12: CCAP Deviations by Aspect Identified in Q3 2020**

	CRITICAL	MAJOR	MINOR	TOTAL
Design	4	9	0	13
Materials	3	72	156	231
Workmanship	0	55	130	185
O&M	3	99	83	185
Project Management	0	182	480	662
Social Safeguards	1	38	25	64
Environmental Safeguards	0	11	0	11
Not Defined	0	7	1	8
	11	473	875	1,359

<sup>7</sup> The equivalent in AFN is shown in Table 3.

Engineers attributed the causes of deviations most frequently to insufficient management and supervision, followed by poor workmanship or maintenance. In some cases, more than one cause was attributed to a deviation.

For IDLG, the Power sector tended to have the highest average number of deviations per sub-project (3.5); for MRRD the highest average number of deviations per sub-project were identified in Potable Water sector sub-projects (4.8).

The highest average number of deviations found in sub-projects were in Kunduz, Paktika and Parwan.

## COMMUNITY ENGAGEMENT

Five types of participatory activities are required by CCAP guidelines 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. In Q3, just over two-thirds of all respondents (66 percent) confirmed that all these activities had been conducted, although accurate reporting is affected by the fact that these activities had often taken place more than a year earlier. At the same time, from the responses provided it can be estimated that around 1,500 men and 450 women from IDLG-managed sub-projects monitored in this period had taken part, and 11,500 men and 2250 women in MRRD-managed ones. The highest levels of participation from men and women came in relation to Resource Mapping and the Well-Being Analysis, with around 60 percent participation from each. The level of participation by women in both the Seasonal Calendar and Women's Mobility Mapping fell below 50 percent, however. There was no significant difference in the overall level of participation by men and women in these activities between IDLG- and MRRD-managed sub-projects.

Similar to findings in Q2, more than eighty percent of men and women who participated in the exercises tended to find them beneficial. This was slightly less true for the Women's Mobility Mapping, but three-quarters of respondents in this exercise were able to articulate benefits from it. Our findings were similar in Q2. In terms of benefits, respondents reported increased project awareness and a greater understanding of community resources and options. In agricultural areas, knowledge of the best seasons in which to work and save were identified, as well as how to identify or help poor households in the community and to avoid unnecessary expenses, as well as learning about individual rights.

## CDC Elections

In Q3, more than three-quarters of respondents (78 percent) reported that eligible voters had participated in CDC elections. Kunar and Laghman reported the highest percentage (87 percent) of eligible voters taking part in CDC elections. However, three-quarters of respondents also reported challenges encountered during the election process, citing issues over election processes but also including local insecurity and threats from the Taliban.

Table 13: Reported election participation by province

PROVINCE	AVERAGE % OF ELIGIBLE VOTERS	PROVINCE	AVERAGE % OF ELIGIBLE VOTERS	PROVINCE	AVERAGE % OF ELIGIBLE VOTERS
Badakhshan	84	Herat	75	Nimruz	77
Badghis	83	Jawzjan	80	Nuristan	71
Baghlan	78	Kabul	72	Paktia	76
Balkh	83	Kandahar	73	Paktika	73
Bamyan	73	Kapisa	86	Parwan	80
Daykundi	78	Khost	81	Samangan	80
Farah	75	Kunar	87	Sar-I-Pul	82
Faryab	79	Kunduz	80	Takhar	86
Ghazni	75	Laghman	87	Uruzgan	74
Ghor	76	Logar	78	Wardak	72
Helmand	78	Nangarhar	82		

Based on responses we received, we estimate that the ratio of men elected to CDCs compared to women was 6:5.

### Community Development Plan Consultation

In Community Development Plan (CDP) consultations, elders were the most frequently consulted defined group (97 percent), followed closely by men (86 percent), young people (80 percent), and women (79 percent). Of CDC office-holders, CDC heads (94 percent) and CDC treasurers (94 percent) were most frequently consulted over the CDP.

Consistent with findings in Q2, two-thirds of respondents (66 percent) confirmed that participatory community analysis had been conducted before sub-project activities commenced, and that CDCs had followed agreed CCAP procedures in identifying community priorities.

### Sub-Committee Formation

Two-thirds of respondents (68 percent) confirmed that CDC sub-committees had been formed and were able to identify them by name. However, there were 16 sites in which every CDC office-bearer reported that no sub-committees had been established. Where they had been, almost four-fifths of sub-committee members (79 percent) confirmed they had been trained in their roles and responsibilities, with a slightly smaller percentage stating that they were familiar with their roles. Just over two-thirds of respondents stated that sub-committee meetings took place at least once a month, often more frequently.

### Inclusion of Vulnerable People

Most community respondents reported the presence of Internally Displaced Persons (IDPs) or returnees in their communities, and just over half stated that their CDCs or Gozar Assemblies included IDPs (58 percent) or returnees (54 percent). CDC members tended to be more aware than non-members about

participation by people with disabilities in CDC elections, although the perception among both groups was that four-fifths (80 percent) of those with disabilities had done so. Men were more likely to agree with this than women (83 percent of men compared to 69 percent of women).

## COMMON STANDARDS

For communities where Common Standards were not yet in place, most gaps consistently related to the lack of electricity, and to a lesser extent the lack of clean drinking water and a health centre. In only three communities in Badghis, Baghlan and Kandahar, no Common Standards were applicable.

**Table 14: Delivery of Common Standards**

UNMET MINIMUM SERVICE STANDARD	CDCS	%
Electricity not accessible for a minimum of 12 hours each day	334	55%
Clean drinking water not accessible to all community members	162	26%
No health facility within 5km of the community	141	23%
No canal or other source of water for irrigation or livestock	118	19%
No education facility within 3km of the community	74	12%
Village inaccessible by road	72	12%

## ENVIRONMENTAL STANDARDS

In only three sites out of 681 were negative environmental findings identified in Q3, but 19 sub-projects (all MRRD-managed) were identified as being at risk from natural disaster without mitigating measures currently in place. Most of these were in Herat. Typical mitigation measures required comprised cut-backs and retaining walls to protect against landslide, and protective walls and run-off channels to mitigate against flooding, with protective walls to mitigate against high winds.

Where dust was being created by construction activities (at 61 sites), almost two-thirds of sites practised water-spraying to reduce its impact. There were few complaints about construction noise, although at 35 sub-projects (all MRRD, mostly in Baghlan, Bamyán and Daykundi) contamination of water used for drinking by construction work was evidenced. Soil erosion and land degradation from transporting construction materials was evidenced at 83 sites each (sometimes both occurring at the same site). Reports of communities being disturbed by noise pollution were few (14 out of 242 sites).

Most CDC office-bearers and sub-committee members (72 percent) reported they had selected someone from the community to oversee risks to the environment and human health caused by the sub-project. Where this had not happened, 12 percent said this was not yet required based on progress made to date.

Findings from engineers’ checks on different aspects of safety management were generally poor, although Environmental Health and Safety (EHS) management and First Aid training had been provided to workers at 122 sites.

Life safety issues were observed at three out of 242 sites, all MRRD-managed: in a Balkh road improvement sub-project, this was the result of the use of poor quality materials leading to cracking of a bridge slab; in two instances in Kunduz, barbed wire had been used to cover a hand pump to prevent misuse by children.

## COMMUNITY PARTICIPATORY MONITORING / GRIEVANCE REDRESS MECHANISM

More than half of respondents (57 percent) confirmed the establishment of Community Participatory Monitoring (CPM) or a Grievance Handling Mechanism (GHM), with men (59 percent) more likely to state this than women (48 percent). This finding was consistent across the quarter and consistent between IDLG- and MRRD-managed sub-projects. However, CDC office-bearers and sub-committee members were more likely to report awareness of these mechanisms than ordinary community members (72 percent compared to 44 percent), men more likely to do so than women (46 percent of men compared to 37 percent of women) and community members from the poorer quintiles also less likely to be aware (42 percent). In 26 CDCs, every interviewed CDC office-bearer and sub-committee member reported that no formal mechanism had been established, six in Nangarhar, four in Farah, 3 in Faryab and two or one in ten other provinces.

Where a CPM/GHM had been established, two-thirds of respondents (68 percent) stated that a grievance handling focal point had been appointed. Of these respondents, just over half (51 percent) stated that complaints had been received. 20 percent said these related to allegations of corruption, 19 percent to fraud and 10 percent to theft. The number of overall grievances reported was low: Khost reported ten complaints, Nimruz and Paktika seven each, and Ghor and Nuristan one each. While many grievances related to sub-project issues, others related to general complaints about the absence of basic services and lack of job opportunities, including for women.

Two-thirds of community respondents in both IDLG- and MRRD-managed sub-projects stated their preferred method for reporting grievances was either in writing or by speaking directly to a CPM/GHM representative.

## GENDER

As reported above, women's reported participation in social mobilisation processes tended to be slightly below that of men (just over 50 percent of women in both IDLG- and MRRD-managed sub-projects against 56 percent of men in MRRD-managed sub-projects and 60 percent in IDLG-managed ones). On average, respondents reported that women participated in the Women's Mobility Mapping (49 percent) and Seasonal Calendar (44 percent) exercises less frequently than other social mobilization in activities. Respondents in three provinces reported higher rates of women's participation in these activities than in other provinces: Nangarhar (54 percent), Daykundi (46 percent) and Kandahar (41 percent).

Men were more likely than women to state that any particular exercise had been beneficial (82 percent versus 72 percent) and the numbers of women citing benefits from different exercises varied significantly: 86 percent in relation to the Leaking Pot Exercise; 81 percent in relation to Resource Mapping; 77 percent in relation to the Seasonal Calendar; and 52 percent in relation to the Well-Being Analysis.

In terms of CDP development, women were slightly less likely than men to report that projects they had identified had been included in the CDP (57 percent of women versus 60 percent of men).

Women and men reported women's participation in CDC elections at similar rates (87 percent of women and 86 percent of men). The average reported participation among eligible voters (both male and female) in the last CDC election round was 78 percent, with just over half of eligible female voters (53 percent) stated as having participated. The highest rates of claimed participation by women voters were in Nangarhar (92 percent), Baghlan (82 percent) and Kandahar (71 percent) with the lowest in Uruzgan (58 percent), and Paktika (65 percent).

A majority of both men and women (58 percent and 53 percent respectively) reported their community as having a female CDC/Gozar Assembly member. CDC members were more likely to report this (93 percent) than other community respondents (81 percent). There were seven CDCs where every respondent reported no female members of the CDC or Gozar Assembly: three in Kandahar, and one each in Ghor, Helmand, Kunduz and Logar, but in 23 other CDCs, at least some (but not all) respondents reported no female members.

Just over a quarter of the women interviewed (28 percent) were CDC office-bearers or sub-committee members; of these, 14 percent were CDC deputies, 13 percent CDC secretaries. Fewer than one percent were CDC head or treasurer. Women sub-committee members comprised seven percent of female respondents. Just over half of these (51 percent) stated they had received training on their roles and responsibilities.

Overall, fewer women than men reported awareness of CPM/GHM having been established (48 percent versus 59 percent), but two-thirds of female CDC office-bearers and sub-committee members (66 percent) were able to do so, with almost three-quarters (74 percent) stating that the mechanism included at least one female member. However, in 53 sites (seven IDLG-managed sub-projects, 46 MRRD-managed ones) every CDC office-bearer and sub-committee member stated that the mechanism did not include any female members, principally in Kandahar (10 communities), Faryab and Paktika (five communities each), and Faryab (four communities).

In all, 125 women from 22 provinces said that grievances had been reported in their community. The nature of these complaints, as stated by these respondents, was consistent with the information provided above.

## Taliban Domination

Five female respondents, one each from Baghlan, Faryab, Kunar, Parwan and Uruzgan reported that women were not free to travel, including to schools or medical centres, due to Taliban domination of the areas in which they lived.

## OVERALL ASSESSMENT

Of the 680 Complete or Ongoing sub-projects monitored and graded, accounting both for the quality of infrastructure work and the number and nature of deviations identified:

- 395 sub-projects (58 percent) were graded Good
- 176 sub-projects (26 percent) were graded Average
- 75 sub-projects (11 percent) were graded Below Average
- 34 sub-projects (5 percent) were graded Poor

Sub-projects that had not started at the time of the site visits (51) were not rated. Based on the sub-projects monitored in this reporting period, we assess CCAP's performance as **Average**.

## EQRA

In Q3, we undertook monitoring of EQRA sub-projects in 16 of the 17 provinces in which the project is active (see map on following page). We did not conduct data collection in Uruzgan.

### FINANCIAL MONITORING

We reviewed financial data to determine the financial progress percentage and any potential excess payments for 294 CDCs implementing 296 sub-projects in 16 provinces.

Our financial review identified no potential excess payments or financial red flags and estimated the cost of rectifying identified deviations at AFN 17,232,267.

### PHYSICAL MONITORING

Engineers from conducted in-person visits to the same sub-projects as those covered by the Financial Monitoring team.

#### Sub-Project Status

At the time of our site visits, engineers assessed one-third of sub-projects (33 percent, n=98) as Completed, compared with MIS reporting showing 49 percent of sub-projects (n=145) as Completed. Almost one-fifth (17 percent, n=49) of sampled sub-projects were being implemented by contractors.

#### Good Practice

Out of 7,428 Observations this quarter, our engineers recorded 86 examples of Good Practice. Most (n=61) were identified in 27 sub-projects in Kabul, with another 13 examples reported in eight sub-projects in Khost. Examples of good practice included adding solar panels, tiling entrance stairs, the installation of extra water taps, tree planting and extended boundary walls.

#### Deviations

Table 15: EQRA Deviations Identified in Q3 2020 as at end Q1 2021

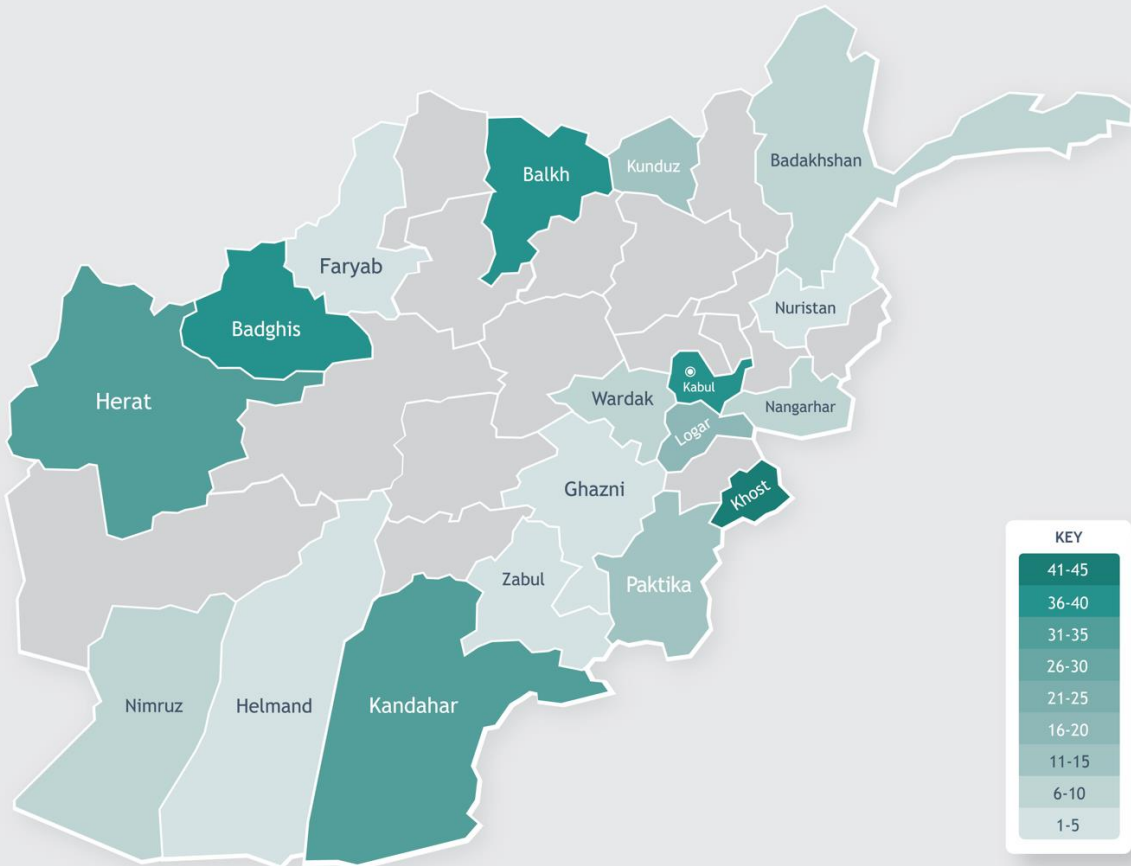
	CRITICAL	MAJOR	MINOR	TOTAL	%AGE
Deviations <sup>8</sup>	28	130	411	569	
Estimated Rectification Cost (USD) <sup>9</sup>	79,420	69,955	41,097	190,472	
Fully Rectified	4	50	303	357	63%
Non-rectifiable	12	59	43	114	20%
In progress	12	21	65	98	17%

<sup>8</sup> As a result of further quality assurance of data, largely relating to the allocated reporting period used, the number of deviations shown here varies slightly from that shown in the EQRA Q3 2020 report.

<sup>9</sup> The equivalent in AFN is shown in Table 3.



## Summary of TPMA EQRA Activities - Q3 2020



KEY	
41-45	
36-40	
31-35	
26-30	
21-25	
16-20	
11-15	
6-10	
1-5	

### Summary of EQRA Monitoring Activities

Total CDCs Visited		Total Sub-Projects Visited	
<b>294</b>		<b>296</b> 247 CDC, 49 Contractor	
Total Respondents:	<b>2,428</b>	<b>394</b>	<b>2,034</b>
Call Centre Agents:	<b>32</b>	<b>19</b>	<b>36</b>
Engineers:	<b>23</b>		

### No. of Sub-Projects Visited per Province

<b>40</b> Badghis	<b>41</b> Khost
<b>40</b> Balkh	<b>14</b> Kunduz
<b>3</b> Faryab	<b>17</b> Logar
<b>4</b> Ghazni	<b>6</b> Nangarhar
<b>1</b> Helmand	<b>2</b> Nuristan
<b>35</b> Herat	<b>14</b> Paktika
<b>40</b> Kabul	<b>6</b> Wardak
<b>32</b> Kandahar	<b>1</b> Zabol

Our engineers identified 28 Critical and 130 Major deviations. Critical deviations were identified at 23 sites. One site in Khost had two Critical deviations.

Most Critical deviations related to site selection, involving schools in flood-prone or landslide-prone locations and without appropriate mitigation measures yet in place. Lack of awareness about disaster risk reduction measures and lack of adequate supervision were cited as causes in some instances.

Out of 296 sub-projects, 51 had no identified deviations and 80 had none or only one Minor deviation. During the period, we conducted ten visits to verify that previously reported deviations had been rectified: at six sites, deviations had been fully rectified, with others awaiting further Ministry action.

**Table 16: EQRA Deviations by Aspect Identified in Q3 2020**

	CRITICAL	MAJOR	MINOR	TOTAL
Design	4	8	1	13
Materials	0	23	117	140
Workmanship	0	26	133	159
O&M Plan	0	7	3	10
Project Management	24	65	154	243
Social Safeguards	0	1	3	4
	28	130	411	569

Almost half of all Major deviations were attributed to the overall quality of project management, with the remainder attributed to the use of sub-standard materials and poor workmanship.

Engineers most frequently attributed the causes of deviations to a lack of advance planning or on-site supervision, whether by MRRD district engineers, CDCs or contractors.

## COMMUNITY ENGAGEMENT

Nearly all of community respondents (95 percent) reported that community members had been consulted at the sub-project planning phase. Of those respondents who reported that concerns had been raised, the principal concerns were that the sub-project might not be completed (29 percent), and concerns about local insecurity and disagreements about the proposed site for the school (19 percent each).

Feelings of insecurity due to the Taliban were evidenced in Badghis, Kandahar, Khost and Nangarhar. Concerns about the distance of the school from the community were raised at sub-projects in Herat, Kabul, Kandahar, Khost, Kunduz and Nangarhar, including three sites where Taliban presence was also a factor.

School Management Shuras were reported as established in 260 out of 294 CDCs. Where they had not, the principal reason given was that the school was not yet operational.

## ENVIRONMENTAL AND SOCIAL SAFEGUARDS

Almost a half of sub-projects were located in earthquake-impacted zones (44 percent, n=130), and all but twelve of these had applied DAARTT principles<sup>10</sup>. However, protective measures, such as retaining walls against rockfall and protective walls against flooding, were not yet in place in a number of sites.

At ongoing work sites, our engineers observed workers wearing Personal Protective Equipment (PPE) at only 24 out of 165 sub-projects. Respondents at 46 CDCs (17 percent) reported that students, community members or workers had sustained injuries in the course of sub-project construction. These largely comprised minor accidents involving falling building materials, tripping over obstructions or while using machinery. None were reported as life-threatening or requiring more than on-site treatment.

Reports about injuries related to fighting between the Taliban and Government security forces were noticeably fewer in this quarter compared to the previous one, with respondents from three communities stating that this had occurred, but these could not necessarily be linked to sub-project activities.

## GRIEVANCE REDRESS MECHANISM

A Grievance Redress Mechanism (GRM) was reported as having been established in 238 out of 294 communities, 200 of which had designated focal points for reporting and handling complaints. Where a Grievance Handling Committee (GHC) was not present, almost half of respondents (49 percent) identified CDC members and community elders as responsible for handling complaints. Nine respondents referred to the Taliban in response to this question, four of them reporting that the Taliban controlled their area.

The most commonly stated methods for reporting a grievance involved speaking directly to a GHC member (42 percent), by phone (22 percent), or in writing to the GHC (18 percent).

The highest number of reported grievances came from Kandahar (127), Badghis and Balkh (103 each) and Khost (87), with an average of 48 grievances from twelve provinces. Slightly more than half of grievances lodged (57 percent) had been resolved at the time of the site visits.

## GENDER

Respondents at 286 out of 296 sub-projects said that women had been consulted in the planning and implementation of the sub-project, with slightly more women (84 percent) than men (76 percent) responding positively to this question.

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<sup>10</sup> The Afghan-registered NGO Danish Assistance to Afghan Rehabilitation and Technical Training (DAARTT) provides guidelines for site selection and planning of school projects. See: <https://daartt.org/about-daartt/>

At provincial level, Ghazni, Balkh, Khost, Kabul and Nangarhar (in order) reported the highest rates for women's consultation per sub-project, with the lowest rates reported in Faryab and Zabul. Provincial sample size accounts for most of this difference.

In the 208 sub-projects where a School Management Shura (SMS) was reported as having been established, a large majority (93 percent) reported that their SMS did not have women members.

An even larger majority agreed on the suitability of the school location for boys and girls: 98 percent agreeing the school was suitable for boys, 96 percent saying the same in relation to girls. However, responses varied by province. Nearly a quarter of the respondents in Kabul (23 percent) disagreed about the location's suitability for both boys and girls. Respondents showed lower levels of disagreement on average in Khost (18 percent), Herat (14 percent), Badghis (10 percent) and Kandahar (10 percent). The most common reasons given were disagreement over co-education for boys and girls (although boys and girls attending the same school are taught at separate times of the day), the distance to the school from the community, or the lack of a boundary wall or adequate security.

## OVERALL ASSESSMENT

Overall, 124 sub-projects were rated as Good, 109 as Average, 62 as Below Average and one as Poor. The overall rating for EQRA sub-projects monitored in Q3 2020 is **Average**.

## IRRIGATION REHABILITATION AND DEVELOPMENT PROJECT (IRDP)

In Q3, we undertook monitoring of IRDP sub-projects in thirteen provinces (see map on following page).

### FINANCIAL MONITORING

We reviewed financial data to determine the financial progress percentage and any potential excess payments for 30 sub-projects overseen by the National Water Affairs Regulation Authority (NWARA) in 13 provinces.

We found no financial issues of concern during the reporting period.

### PHYSICAL MONITORING

Our engineers conducted in-person visits of the same sub-projects as those covered by the Financial Monitoring team.

#### Sub-Project Status

The National Water Affairs Regulation Authority (NWARA) MIS showed 15 sub-projects as ‘Ongoing’, one as ‘Substantially Complete’ and 14 as ‘Complete’. Our engineers assessed 15 sub-projects as showing 100 percent physical progress, with four ‘Ongoing’ projects assessed as ‘Stopped’.

#### Deviations

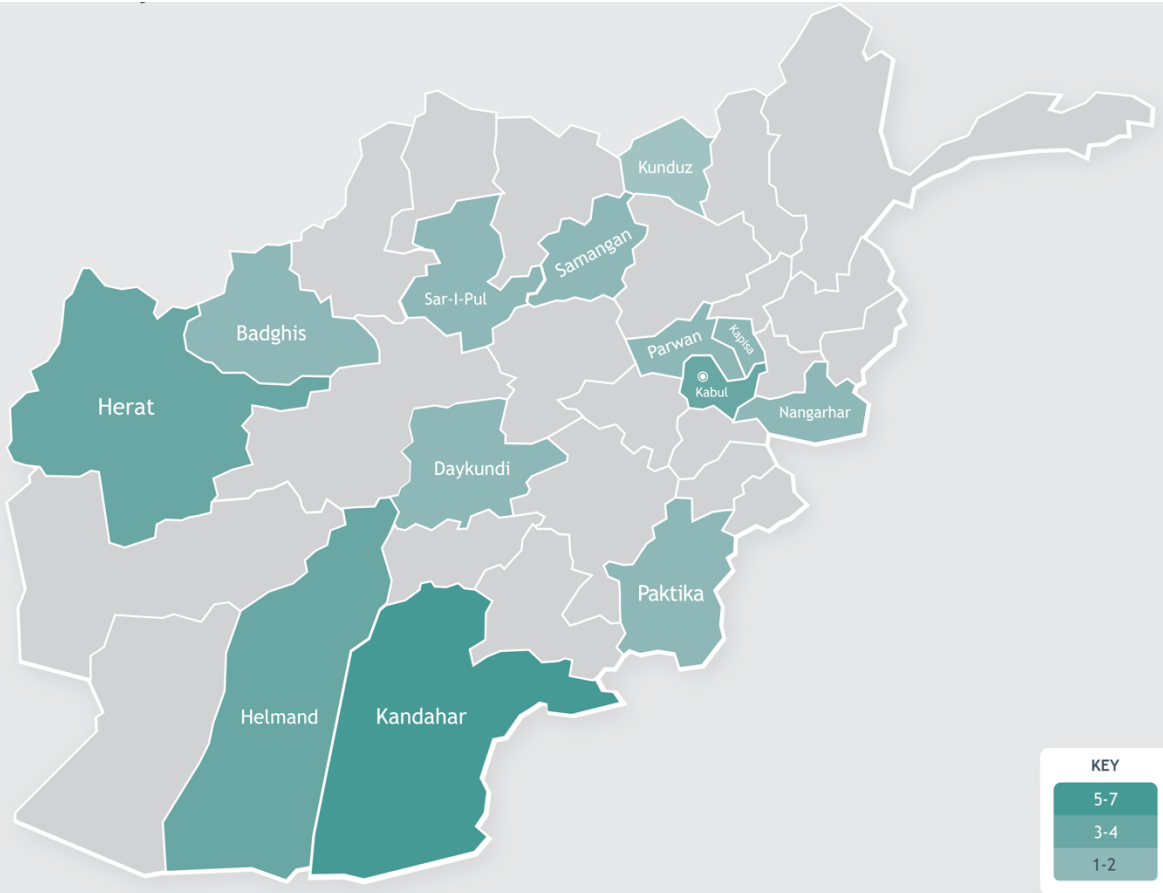
Table 17: IRDP Deviations Identified in Q3 2020 as at end Q1 2021

	CRITICAL	MAJOR	MINOR	TOTAL	%AGE
Deviations <sup>11</sup>	1	27	37	65	
Estimated Rectification Cost (USD) <sup>12</sup>	80	69,260	28,740	98,080	
Fully Rectified	1	14	35	50	77%
Non-rectifiable	0	11	2	13	20%
In progress	0	2	0	2	3%

Our Physical Monitoring staff made 414 observations out of which they identified 65 deviations (16 percent of observations made): one Critical, 27 Major, and 37 Minor deviations. The estimated cost of rectifying identified deviations was AFN 7,544,787. Out of 30 sub-project sites six had no deviations identified. The 30 sub-projects are being implemented by 17 contractors, with one construction company responsible for one-third of all identified deviations.

<sup>11</sup> As a result of further quality assurance of data, largely relating to the allocated reporting period used, the number of deviations shown here varies slightly from that shown in the IRDP Q3 2020 report.

<sup>12</sup> The equivalent in AFN is shown in Table 3.



### Summary of IRDP Monitoring Activities

**Total Sub-Projects Visited**

**30**

Call Centre Agents:	10	Total Respondents:	172
Engineers:	14		
10	14	5	167

Role			Total
CDC Head	0	19	19
CDC Deputy	2	12	14
CDC Treasurer	0	13	13
CDC Secretary	0	6	6
Mirab	0	22	22
Mirab Deputy	0	5	5
GRC Member	0	16	16
Community Member	3	74	77

### No. of Site Visits per Province

<b>1</b> Badghis	<b>1</b> Kunduz
<b>1</b> Daykundi	<b>1</b> Nangarhar
<b>3</b> Helmand	<b>1</b> Paktika
<b>3</b> Herat	<b>2</b> Parwan
<b>4</b> Kabul	<b>2</b> Samangan
<b>7</b> Kandahar	<b>2</b> Sar-I-Pul
<b>2</b> Kapisa	

The Critical deviation identified was attributed to a failure to implement sufficient safety measures; this was quickly rectified once reported to the project team. Most Major deviations were attributed to poor supervision by project engineers or contractors, as well as the quality of materials used, poor workmanship, and lack of maintenance.

During the reporting period, visits to Ghor and Nangarhar were conducted to verify whether Major deviations had been rectified. Engineers assessed both as fully rectified. A further 1,201 deviations were assessed as rectified during Q3, including deviations identified under the previous Monitoring Agent contract.

**Table 18: IRDP Deviations by Aspect Identified in Q3 2020**

	CRITICAL	MAJOR	MINOR	TOTAL
Design	1	1	2	4
Materials	0	8	7	15
Workmanship	0	8	18	26
O&M	0	4	7	11
Project Management	0	6	3	9
Social Safeguards	1	0	0	1
	1	27	37	65

## ENVIRONMENTAL AND SOCIAL SAFEGUARDS

Environmental and Social Management Plans (ESMPs) were available and in use at 24 out of 30 sub-project sites, but contractors had only assigned ESMP focal points at just over half of them (n=17).

Other findings included:

- Quarry areas had been identified at 21 sub-projects.
- A large majority (79 percent, n=41) of community respondents stated that the level of increased noise from construction activities was acceptable.
- In six locations in Helmand, Kabul and Sar-I-Pul, our engineers reported that approximately 380 trees would be or had been cut down for the sub-project. In all cases, communities had been consulted about doing so or would be consulted. No trees were reported as having been cut down at the other sub-projects.
- Sand or gravel extraction from riverbeds had occurred at 19 sites, with our engineers assessing the impact as moderate at four sites, and minor at the others.
- In three sub-projects (two in Kandahar, one in Parwan), our engineers assessed that the routes selected for transporting construction materials had caused or would likely cause degradation of natural areas or accelerated erosion, and on-site erosion due to grading, earthworks, or other sub-project activities was identified at six sites.

## Health and Safety

Our engineers were unable to locate incident reporting mechanisms, such as logbooks, at any worksites, although more than two-thirds of CDC respondents (69 percent) said they were available. At all eleven ongoing sites, engineers reported that the contractors had provided PPE to workers. Our engineers did not identify any unsafe work conditions during their visits. Respondents from eleven sites reported injuries to workers, mostly reported as minor and relating to accidents while moving stone, although there were three stated examples of workers suffering broken legs as a result.

## COMMUNITY ENGAGEMENT

Although a large majority (85 percent) of responding CDC members stated their CDCs had been registered with the project, fewer than half (44 percent) in 13 sub-projects reported having received information and training from the project team. Training provided was reported as focussing on CDCs and water resources at community level, sanitation, hygiene and sub-project management.

At the same time, almost-two-fifths of CDC members (38 percent) reported meeting project staff at least once a month with almost as many (36 percent) reporting doing so more often, with over half of responding CDC members (54 percent) citing evidence in the form of minutes of meetings.

At all sub-projects community members reported they had been consulted over selecting the work camp site and borrow pit (36 percent each), and a waste disposal area (28 percent).

Overall, both for completed and ongoing sub-projects, responding shura and CDC members were mostly satisfied with the construction process and contractors' performance. Most CDC members (96 percent) reported the presence of engineers on site and the use of high-quality construction materials (88 percent). CDC members also reported high levels of satisfaction in terms of being kept informed of progress (73 percent) and with sub-projects being kept on schedule (83 percent). Almost all claimed to observe the enforcement of on-site safety requirements (96 percent).

## GRIEVANCE REDRESS MECHANISM

Our engineers reported that a Grievance Redress Mechanism (GRM) had been established in nine sub-projects (30 percent), with grievances primarily submitted to a committee established for the purpose. To report grievances, one-third of respondents said they would do so in person (33 percent), and slightly fewer by phone or in writing (30 percent each).

In Q3, people reported a total of 19 grievances in seven sub-projects, the majority in Kandahar, all of which had been resolved by the time of the site visit. Grievances most frequently related to the quality of construction materials and work. Other complaints made at five sites to our engineers, and not reported through the GRM, related to contractor performance (including a perceived slow pace of work) and workers not being paid on time.



## GENDER

As a result of having to rely on remote telephone calls to obtain community information, only five women were interviewed out of a total of 172 respondents, two CDC Deputy Heads and three community members, and the information below should be considered in that light.

At 16 out of 26 sites, CDC members reported consultations with women having taken place with female community members, although the degree of consultation appears to have been variable: at ten sites, women were not consulted at the sub-project planning stage; at seven sites, there was no consultation with women about sub-project priorities and in almost half of sites, there was no consultation with female CDC members on the involvement of women in sub-project implementation.

Although women's concerns were reported as included for most sub-projects, where they were not, the eleven respondents who gave reasons why this might not have occurred suggested that women had not been aware of the consultation, had no issues to raise, their concerns had already been included, or that the women faced social barriers in doing so.

Responses from the women who were interviewed reported a number of concerns, including the lack of project consultation documents and concern about project completion. Other concerns raised, not necessarily related to the sub-project, were fear of floods, lack of job opportunities, fear of corruption, lack of safety, and not being included in CDC activities.

## OVERALL ASSESSMENT

Overall, 14 sub-project sites were rated as Good, 13 as Average, and three as Below Average. The overall rating for IRDP sub-project sites monitored in Q3 2020 is **Average**.

## NATIONAL HORTICULTURE AND LIVESTOCK PROJECT (NHLP)

In Q3, we undertook monitoring of NHLP sub-projects in 23 provinces (see map on next page) during one month of the reporting period.

### FINANCIAL MONITORING

Our Financial Monitoring team reviewed financial data to determine financial progress and potential excess payments of 197 activities in 23 provinces. We identified no potential excess payments this monitoring period. The cost of rectifying deviations was estimated at AFN 4,417,635.

### PHYSICAL MONITORING

Our engineers conducted in-person site visits to 217 activities in 119 sub-projects in 23 provinces, all overseen by the Ministry of Agriculture, Irrigation and Livestock.

### Deviations

Table 19: NHLP Deviations Identified in Q3 2020 as at end Q1 2021

	CRITICAL	MAJOR	MINOR	TOTAL	%AGE
Deviations <sup>13</sup>	8	304	186	498	
Estimated Rectification Cost (USD) <sup>14</sup>	6,440	44,322	10,455	61,217	
Fully Rectified	0	2	1	3	1%
Non-rectifiable	0	1	2	3	1%
In progress	8	301	183	492	99%

Owing to the nature of NHLP sub-projects, deviations were not defined by aspect as with other projects, save in one instance where a Minor deviation was identified as relating to O&M.

From 1,994 observations, a total of 498 deviations were identified, eight Critical, 304 Major, and 186 Minor. The Critical deviations found were:

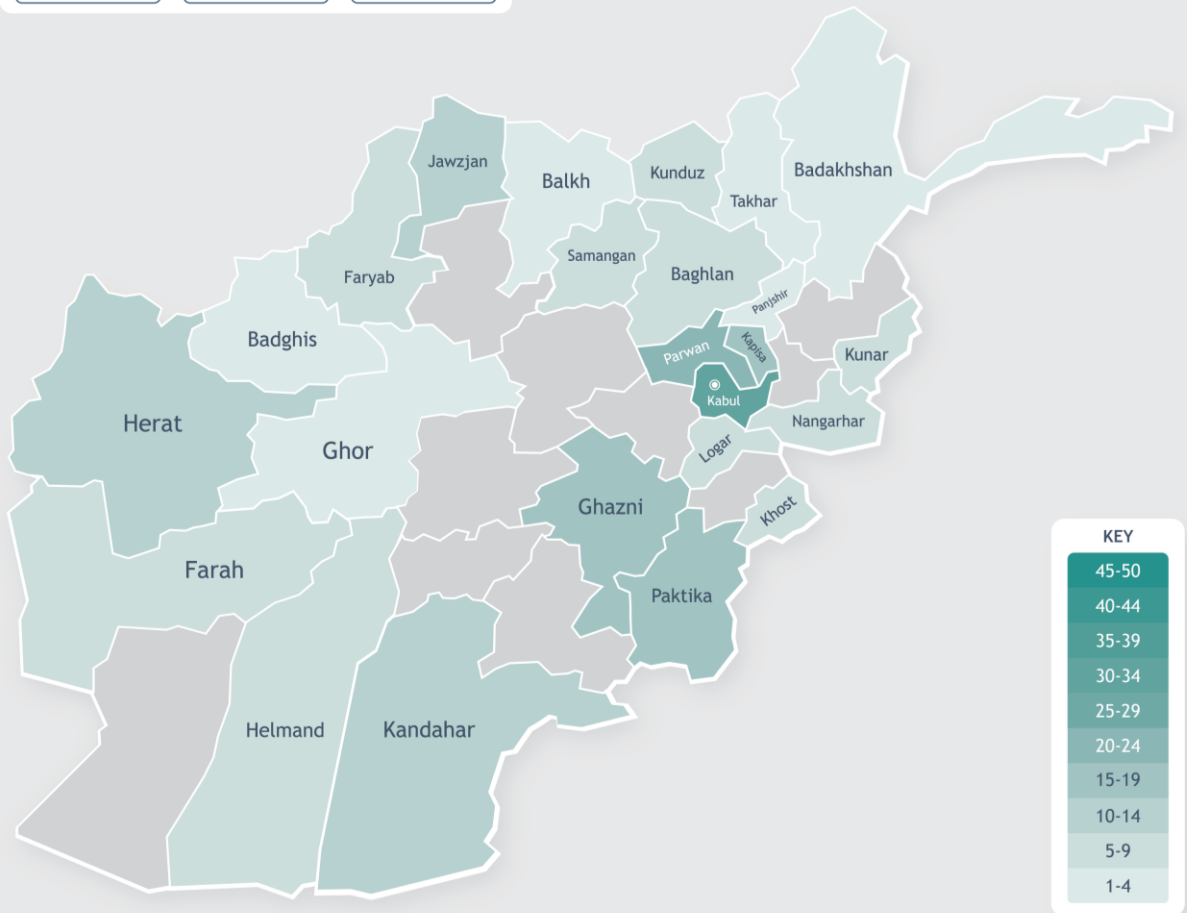
- In Jawzjan, the use of poor-quality materials for slab concrete mix design and improper curing of the concrete resulted in a broken slab, with I-beams installed to protect the slab. Also, a raisin house slab had been constructed with poor workmanship and had bent, showing major cracks.

<sup>13</sup> As a result of further quality assurance of data, largely relating to the allocated reporting period used, the number of deviations shown here varies slightly from that shown in previous NHLP Q3 reporting.

<sup>14</sup> The equivalent in AFN is shown in Table 3.

Total CDCs	Total Sub-Projects	Total No. of Sb-Projects Activities Visited
<b>119</b>	<b>119</b>	<b>217</b>

Site Visits by Activity		
Bore Wells	Check Dams	Raisin Making Houses
<b>45</b>	<b>32</b>	<b>140</b>



<b>3</b> Badakhshan	<b>15</b> Ghazni	<b>32</b> Kabul	<b>9</b> Kunduz	<b>20</b> Parwan
<b>2</b> Badghis	<b>3</b> Ghor	<b>12</b> Kandahar	<b>7</b> Logar	<b>6</b> Samangan
<b>2</b> Balkh	<b>5</b> Helmand	<b>19</b> Kapisa	<b>7</b> Nangarhar	<b>3</b> Takhar
<b>9</b> Farah	<b>14</b> Herat	<b>9</b> Khost	<b>15</b> Paktika	
<b>6</b> Faryab	<b>10</b> Jawzjan	<b>8</b> Kunar	<b>1</b> Panjshir	

- In two locations in Kabul, and one location each in Kapisa and Nangarhar, stairs had not been constructed for a raisin house and workers were using a wooden ladder to reach the upper drying floor.
- In Khost, power lines had not been placed underground, posing a safety risk.
- In Kunduz, half of a check dam's stone masonry had been destroyed by flooding, making it non-functional.

Nearly all Major deviations were assessed as arising from insufficient project management and poor workmanship.

## ENVIRONMENTAL SAFEGUARDS

During the reporting period, we found little evidence of environmental risk or damage arising from sub-project activities, save that quarry areas had not been identified for any sub-projects. In Kunduz, a small check dam sub-project risked soil erosion or land degradation; in Paktika, there was no labour camp, no First Aid kit, no workers wearing PPE, nor a reporting incident logbook; and in Logar, a fence was missing to protect a water well.

One-fifth of respondents (21 percent) reported having received safeguard training on the safe use of pesticides, mostly those in charge of raisin-making houses, with a slightly higher percentage claiming to use pesticides (25 percent), again largely in raising-making houses.

In terms of impact on water use, 20 sub-projects, mainly small check dams, required the construction of a new irrigation scheme and 14 sub-projects required an increase in the amount of water taken from a river or stream.

## SOCIAL INCLUSION

At one site in Helmand IDPs were reported as having moved into the area where a sub-project was being constructed. They had been hired as workers during the construction of a raisin-making house, and then rented the facility to produce raisins.

## GRIEVANCE REDRESS MECHANISM

A Grievance Redress Mechanism (GRM) and Grievance Handling Committee (GHC) was reported as being in place in almost half of sub-project locations (48 percent). Where the GHC existed, almost all respondents (91 percent) reported that frequent meetings were held, with GRM awareness training reported as having been conducted at 94 locations (44 percent) in 14 provinces.

The majority of grievances (70 percent) were reported in-person to members of CDCs, shuras or staff of the district office, followed by telephone calls (27 percent). Just under 100 grievances in all were

reported as having been made. The most regularly cited grievances related to the late arrival of agricultural inputs (39 percent) followed by farmers' complaints about technical and extension services (28 percent).

## GENDER

For NHLP, we did not conduct community-level interviews on gender-specific issues.

## OVERALL ASSESSMENT

Overall, out of 217 sub-projects for which ratings were applied, we rated 66 as Good, 88 as Average, 41 as Below Average, 21 as Poor, and one Very Poor. The overall rating for NHLP sub-project activities monitored in this period is **Average**.

## TRANS-HINDUKUSH ROAD CONNECTIVITY PROJECT (THRCP)

In Q3, we undertook monitoring of THRCP sub-projects in Baghlan and Bamyán, covering twelve sections of highway construction in Doshi district, Baghlan and Shiber district, Bamyán, and four site visits to two mobilisation sites, one in Baghlan and one in Bamyán.

### FINANCIAL MONITORING

We reviewed financial data to determine financial progress for two road segments in two provinces for this project managed by the Ministry of Transport (MoT). We reviewed financial expenditure for two road segments and compared this with the physical progress assessed by our engineers.

We estimated the cost of rectifying deviations identified by the Physical Monitoring team at USD 47,130.

### PHYSICAL MONITORING

#### Sub-Project Status

In July, engineers found that work on three sections of the road segment in Baghlan had stopped, but by the end of the period it was reported that work at all road sections in both Baghlan and Bamyán was ongoing.

#### Good Practice

In this quarter, our engineer recorded one example of Good Practice in Bamyán, where a second layer of road surfacing was more substantial than stipulated.

#### Deviations

Table 20: THRCP Deviations Identified in Q3 2020 as at end Q1 2021

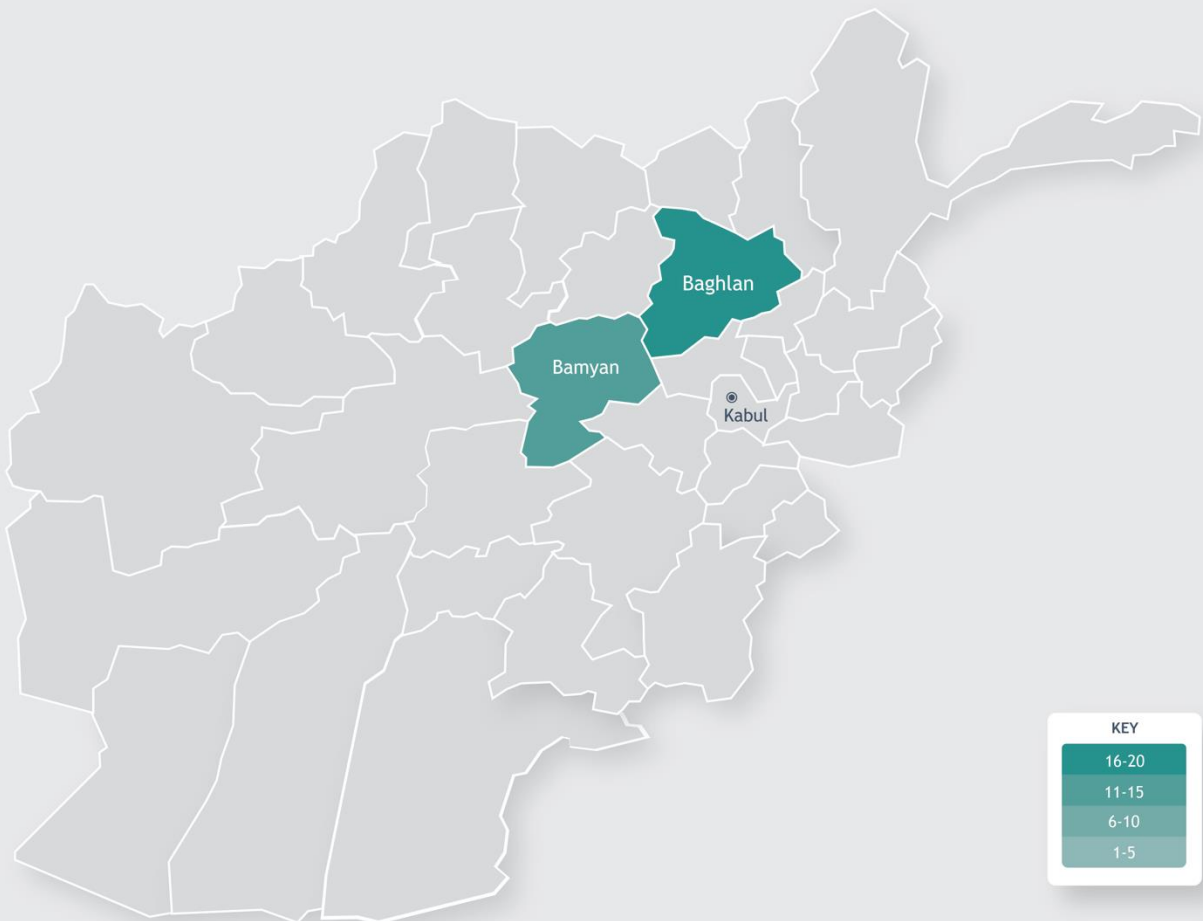
	CRITICAL	MAJOR	MINOR	TOTAL	%AGE
Deviations <sup>15</sup>	0	42	54	96	
Estimated Rectification Cost (USD) <sup>16</sup>	0	40,070	7,060	47,130	
Fully Rectified	0	13	28	41	43%
Non-rectifiable	0	2	0	2	2%
In progress	0	27	26	53	55%

No Critical deviations were identified during this monitoring period.

<sup>15</sup> As a result of further quality assurance of data, largely relating to the allocated reporting period used, the number of deviations shown here and the estimated cost of rectification vary from that shown in previous THRCP Q3 reporting.

<sup>16</sup> The equivalent in AFN is shown in Table 3.

## Summary of THRCP TPMA Activities - Q3 2020



### Summary of THRCP monitoring activities

<b>Total road segments visited</b>	<b>Total road sections visited</b>
<b>2</b>	<b>12</b>
1 in Baghlan, 1 in Bamyan	6 in Baghlan, 6 in Bamyan
<b>Total respondents: 174</b>	<b>3</b>
<b>Social researchers: 6</b>	<b>171</b>
<b>Engineers: 1</b>	<b>4</b>
	<b>3</b>

Some of the road sections are visited more than one time, therefore the number of visits per province exceeds the total number of sections.

Our engineers identified deviations in eleven out of twelve sections; no deviations were found in the first section of Segment 6 in Bamyan, but three sections accounted for half of all deviations found.

**Table 21: THRCP Deviations by Aspect Identified in Q3 2020**

	MAJOR	MINOR	TOTAL
Design	13	0	13
Materials	1	15	16
Workmanship	19	29	48
Project Management	2	8	10
Social Safeguards	7	0	7
Not Defined	0	2	2
	42	54	96

Out of 188 Observations made in Q3, 42 Major and 54 Minor deviations were identified (51 percent of Observations made).

More than half of Major deviations were attributed to design issues, followed by the quality of project management and oversight, workmanship or materials used. In relation to deviations attributed to project management and oversight, these resulted variously from insufficient control systems applied by the contractor, a lack of sufficient advance planning or on-site supervision by the Contractor Supervisory Unit, or insufficient attention paid to ground conditions by the design engineer at the survey and design stage.

## CONTRACTOR PERFORMANCE

During site visits, our engineer observed that construction materials were not well stocked and protected against theft, mishandling or bad weather in three sections in Baghlan.

In all six Bamyan and all six Baghlan sections the contractor had conducted six types of materials testing as per contract requirements, through a well-equipped laboratory on site. The results were recorded and were verified by the Contractor Supervisory Unit.

However, the contractor’s project manager identified a number of elements relating to the Baghlan sections where there was a variance between the technical specifications and the Bills of Quantity (BoQs). In five sections of Segment Six in Baghlan, problems with the road alignment were found, which were notified to the project team.

Most required documentation was available for inspection and appropriately stored. In Baghlan, an Abbreviated Resettlement Action Plan has been prepared and implemented, with those affected by road construction receiving compensation.



## ENVIRONMENTAL SAFEGUARDS

Environmental and Social Management Plans (ESMPs) were available in all twelve Sections, but only one location met environmental standards for soil pollution and dust control, and engineers observed soil pollution in eleven of the twelve sections they visited, with soil pollution resulting from road traffic; during the site visits, only one site had a dust control programme using water trucks to spray the road during the site inspection. However, a water catchment plan designed for erosion prevention was available in all twelve sections and no waste oil/fuel were observed at the work sites.

In all twelve sections the contractor appeared to have removed sand or gravel from a riverbed without written permission from the Contractor Supervisory Unit. However, engineers reported that this did not appear to have had any negative impacts on riverbed morphology.

A small percentage of community respondents reported that the routes selected for transporting construction material were causing degradation to the natural area or accelerating erosion. A relatively small number of respondents stating that noise had increased due to the sub-projects, but most respondents accepted the increased noise while construction activity was taking place.

## Health and Safety

Our engineers did not observe any hygiene or health issues in the labour campsite. However, First Aid kits were not available at any worksite, nor were workers provided with PPE at any site. Road safety measures evident during construction included temporary traffic signs and flagmen, at the six Sections in Baghlan. No safety concerns were identified in Bamyan in this period.

During the reporting period, two respondents reported injuries to construction workers in two Sections in Baghlan, both arising from stones falling during construction work.

## SECURITY

Security incident reporting mechanisms were available in all twelve sections. In July, the Taliban attacked the contractor's camp in Shiber district, destroying a Connex. In August, engineers reported that work had stopped owing to local insecurity affecting all Sections in Bamyan, arising from the contractor's refusal to pay money to anti-Government elements, who later attacked the work sites. By September, engineers reported work had restarted with support from Government security forces.

## GRIEVANCE REDRESS MECHANISM

Respondents stated that a Grievance Redress Mechanism (GRM) had been established in eight out of twelve sites, and that all but one of these had a complaints logbook in place. All but one sites had pending or unresolved grievances, with an estimated 150 complaints reported as having been made in Baghlan but

only ten in Bamyān. In Baghlan, the grievances were reported as alleging fraud (12 percent), corruption (7 percent), theft (7 percent) or in relation to land acquisition (5 percent).

Of the 33 respondents who reported they had used the GRM, the most commonly stated methods for reporting grievances were speaking to a member of the Grievance Handling Committee in person (37 percent), by phone (29 percent) or in writing (20 percent)<sup>17</sup>.

## GENDER

No gender-specific questions were asked in this reporting period, reflecting the very few women we were able to make contact with.

## OVERALL ASSESSMENT

Calculating the average grades of each visit to the road section; overall, two road sections was rated as Good, three as Average, and seven as Below Average. The overall rating for THRC road sections monitored in Q3 2020 is **Average**.

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<sup>17</sup> A recurring complaint in both provinces, of late wage and salary payments to workers and contractor staff, is currently the subject of a separate monitoring exercise.

# RESULTS FROM FINANCIAL MONITORING

## STATEMENT OF EXPENDITURE REVIEWS

We report the results of review of project expenditures that were completed and our cover letters ('Certificates') issued in Q3 2020 (between 1 July 2020 and 30 September 2020) in respect of transactions incurred in Q1 and Q2 of the Afghan Government's Financial Year (FY) 1399, corresponding to 22 December 2019 to 20 June 2020 (the 'period').

During Q3 2020, we completed reviews and issued 23 cover letters for 21 projects. Six SoE cover letters were issues for expenditure incurred in Q1 FY 1399, and 17 were issued for expenditure incurred in Q2 FY 1399.

The results of our testing are summarised below. The results below also include testing completed in Q1 and Q2 2020.

**Table 22: Summary of SoE Review Results**

	Q1 & Q2 2020	Q3 2020	CUMULATIVE TOTAL
Amount Claimed for Replenishment (USD)	8,993,415	50,505,606	59,499,021
Net Adjustments Proposed (USD)	(934,169)	(3,094,845)	(4,029,014)
Amount Recommended for Replenishment (USD)	8,059,246	47,410,761	55,470,007
Sample Value (USD)	8,717,008	27,778,824	36,495,832
Sample Coverage	97%	55%	61%
Absolute Value of TPMA Findings (USD)	1,552,257	3,095,195	4,647,452
Absolute Value of TPMA Findings, as a % of Amount Claimed	17%	6%	8%

By the end of Q3, we had issued a total of 44 SoE cover letters covering 22 projects claiming USD 59,499,021 for replenishment from the Bank. We sampled USD 36,495,832 (61 percent) of this expenditure and proposed net adjustments amounting to USD 4,029,014. Hence, we recommended USD 55,816,823 for replenishment out of the total of USD 59,499,021 that the projects claimed. The absolute dollar value of our findings amounted to eight percent (USD 4,647,452) of the SoE claim. Our SoE Cover Letters provide details and include reporting on internal control deficiencies.

Where adjustments are proposed, these normally arise from the late submission of the documentation (including copies of relevant authorisations) needed to allow reimbursement to occur. In a majority of cases, this documentation is submitted as part of a later SoE, thus allowing replenishment to proceed.

# ADDING VALUE

## Stakeholder Engagement

During late August and September 2020, we solicited written feedback from each Task Team for the projects we monitored in Q2 as part of our standard quarterly report feedback process. We then conducted feedback sessions on the Q2 2020 reports with them and the relevant ministry Project Implementation Units. These sessions provided the stakeholders with an opportunity to explain in detail what findings they found useful and where information gaps remain.

## Adapting our Methodology

We continue to revise and amend the data collection tools developed by the previous Supervisory Agent, in conversation with World Bank and Government partner teams, both to address gaps in information, to remove outdated questions, and to ensure the language used is more consistent across projects as part of developing portfolio-level analysis and reporting.

## Improvements to Digital Platform

During this quarter, our Digital Platform Unit conducted group training sessions with Government users to enable them to record and update information about deviations found and rectified. We also provided informal follow-up mentorship via email and Skype.

**Table 23: Digital Platform Training**

ENTITY	PROJECT	TRAINING DATE	NUMBER OF PARTICIPANTS
MRRD	CCAP	14 July 2020	59 <sup>18</sup>
MRRD	EQRA	15 July 2020	
NWARA	IRDP	21 July 2020	
MAIL	NHLP	9 September 2020	9

One element of our work in the period has been to strengthen users with low bandwidth to access the platform and to make online processes more user-friendly. This is an ongoing, feedback-based process.

<sup>18</sup> There were 59 unique log-ins to these three training sessions. In some cases, more than one participant attended from the same location.

## EMERGING ISSUES

Although findings across the portfolio have not changed significantly since our first quarterly report in early 2020, we propose to address any identifiable trends in terms of project and sub-project performance in our 2020 Annual Report.

Ongoing risks arising from insecurity and the continuing impact of COVID-19 are addressed through a regularly updated security plan and COVID-19 Contingency Plan, the latter shared with the World Bank as it is updated.

### FINDINGS

- In construction sub-projects, there is evidence of site-specific designs failing to adequately take account of and respond to local geography and topography, such as in relation to landslide- or flood-prone ground. This finding suggests that, in sub-project planning, photographic evidence of local topography should be considered prior to sub-project approval. It also suggests that, where construction has already begun, a formal review to confirm that any risks of this kind have been or will be addressed, should be conducted by district engineers, project staff and/or community members.
- A recurring finding from our engineers is that, where sub-project designs have been adapted to suit the terrain or in response to community requests, these changes are rarely documented by district engineers or project teams, resulting in a misalignment between design documents, Bills of Quantity and works on the ground.
- Local security risks clearly impact the implementation of many sub-projects, leading to short-term delays. They are also a factor affecting the frequency of site visits by project teams and district engineers, including the willingness of project teams to accompany our engineers to conduct site visits.
- Our engineers consistently attribute insufficient oversight of workers by contractors as contributory factors leading to the use of sub-standard materials used and reduced workmanship quality.
- The on-site availability of standard documentation, including that in relation to environmental and social safeguards, remains a challenge. At the same time, it is recognised that some communities, in response to threats from Taliban or other anti-Government elements, are reluctant to retain documents in their possession. This is a recognised area for further discussion with individual project teams.

- The availability and use by workers of PPE remains haphazard. Given the nature of injuries as reported by different construction sub-projects, largely attributed to falling or dropped building materials, the provision of hard hats and safety boots should be prioritised.
- Consultation with women over sub-project planning and implementation remains highly variable between and within projects and sub-projects. Women are less likely to be aware of sub-project activities, indicating a need for continued inclusion and awareness-raising efforts. Generating the evidence that identifies where (in provincial terms) women’s engagement is likely to be greater or less, or whether different types of sub-projects lend themselves to stronger engagement (or the reverse), requires a longer and more sustained effort to engage directly with women respondents than has been possible so far during the COVID-19 pandemic.
- In sub-project planning, where women do raise concerns in planning and implementation, the extent to which those concerns are documented and then allowed for is often not evidenced, suggesting a stronger emphasis, among CDC secretaries in particular, on doing so.

# ANNEX 1: INFRASTRUCTURE SCORING AND RATING

## 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 percent of intended functionality and design life.	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 percent and 100 percent and design life is not impacted.	4.0 - 4.9	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 project to have between 70 percent and 90 percent of intended functionality and a shorter design life.	3.0 - 3.9	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 percent and 70 percent. Sustainability is negatively impacted, and the 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 project unsustainable and non-functional in a number of identifiable areas (between 10 and 40 percent). 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 project unsustainable and non-functional (below 10 percent). 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.	5	Very Good
The materials used meet all the technical specifications.	4.0 - 4.9	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 - 3.9	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 serious reworking, up to and including complete	0.0 - 0.9	Very Poor

replacement. Identified deficiencies cannot be remedied without affecting the sub-project budget or timeframe and may not be capable of rectification.

**Workmanship**

The quality of workmanship meets all the technical specifications and exceeds them in some areas.	5	Very Good
The quality of workmanship meets all the technical specifications.	4.0 - 4.9	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 - 3.9	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 workmanship quality 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 serious 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

**Operations and Maintenance (applicable to Completed projects)**

The O&M Plan is fully funded and being implemented. It meets all the requirements of the site or sub-project, exceeds it in some identifiable areas, and is expected to be sustainable over the entire design life of the sub-project.	5	Very Good
The O&M Plan meets all the requirements of the site or sub-project and fully funded. If not already being implemented, it is expected to be fully funded and to be sustainable over the entire design life.	4.0 - 4.9	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 - 3.9	Average
The O&M Plan meets some but not all of the major requirements of the site or sub-project. A minority 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

**Deviation Definitions**

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>



CATEGORIES	DEFINITION
Minor	Capable of being rectified within existing budget and/or timeframe for completion. No significant negative impact in terms of overall structural quality, functionality and/or sustainability. Not capable of being rectified but no negative effect on agreed budget and timeframe for completion.
Minor	Minor deviations identified with an estimated rectification cost of under USD 50 are treated as Notifications, listed and supplied to the Government project team for resolution.

## Scoring and Final Rating

A final sub-project rating is achieved by taking into account the number and nature of deviations identified. In doing so, allowance is also made for evidence of Good Practice. For reporting at project level the average of final ratings for all sub-projects monitored in each reporting period is taken.

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
	More than 10 Minor deviations	Below Average
2.00-2.99	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
	Not more than 4 Minor deviations	Below Average
	More than 4 Minor deviations	Poor
0.00-1.99	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

## ANNEX 2: DEVIATIONS AND RECTIFICATIONS IN Q3 2020

	CRITICAL			
	START Q3	NEW	RECTIFIED	END Q3
ARAP	4	0	0	4
CCAP	17	11	0	28
EQRA	29	28	0	57
IRDP	6	1	1	6
NHLP	6	8	0	14
THRCP	11	0	0	11
	<b>73</b>	<b>48</b>	<b>1</b>	<b>120</b>

	MAJOR			
	START Q3	NEW	RECTIFIED	END Q3
ARAP	382	51	2	431
CCAP	810	473	40	1,243
EQRA	129	130	1	258
IRDP	157	27	6	178
NHLP	184	304	1	487
THRCP	136	42	1	177
	<b>1,798</b>	<b>1,027</b>	<b>51</b>	<b>2,774</b>

	MINOR			
	START Q3	NEW	RECTIFIED	END Q3
ARAP	218	75	10	334
CCAP	1,404	875	130	2,149
EQRA	423	411	7	827
IRDP	36	37	4	69
NHLP	145	186	0	331
THRCP	113	54	0	167
	<b>2,339</b>	<b>1,638</b>	<b>151</b>	<b>3,877</b>

<b>Total</b>	<b>4,210</b>	<b>2,713</b>	<b>203</b>	<b>6,771</b>
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# ANNEX 3: STATEMENT OF EXPENDITURE REPORTING PROTOCOL

SEPTEMBER 2020

## Background

The primary objective of Investment Window (IW) Financial Monitoring by the Third Party Monitoring Agent (TPMA) is to assure value for money of ARTF and IDA investment projects through integrated oversight of project implementation performance and fiduciary and safeguards compliance.

To do so, since February 2020, Statements of Expenditure (SoEs) have replaced Interim Unaudited Financial Reports (IUFs) for the disbursement of funds to the Afghan Government.





As TPMA, we are required to review SoEs submitted by projects to assist the World Bank in evaluating whether amounts claimed in their Withdrawal Application are in accordance with the relevant Grant or Financing Agreement.

In doing so, we review project procurement transactions, payroll and other expenditure, primarily comprising project implementation and management (PIM) costs. This process is a sample-based substantive testing of project transactions.

We are also required to submit SoE Cover Letters to the World Bank following the completion of individual project reviews, outlining findings and their impact on the amounts claimed for replenishment.

## Objective

The overall objective of the SoE review is to check that project expenditure is eligible under the grant and financing agreements. This is achieved by testing the following assertions:

 COMPLIANCE	 EXISTENCE/VALIDITY	 ACCURACY/VALUATION	 CUT-OFF
For procurement transactions, were the procurements undertaken in accordance with applicable World Bank procurement regulations and guidelines, and consistent with the Procurement Plan approved by the World Bank? Are approved financial policies and procedures	Did the transactions that were reported in the SoE actually occur and are they in respect of valid and eligible project activities? Are the transactions supported by valid documents?	Are all the expenditures included in the SoE accurately recorded? Are contractors' invoices and request for payments based on agreed prices/quantities, and are they mathematically correct?	Is expenditure being claimed in the correct quarter/period?

followed in the processing of expenditure?			
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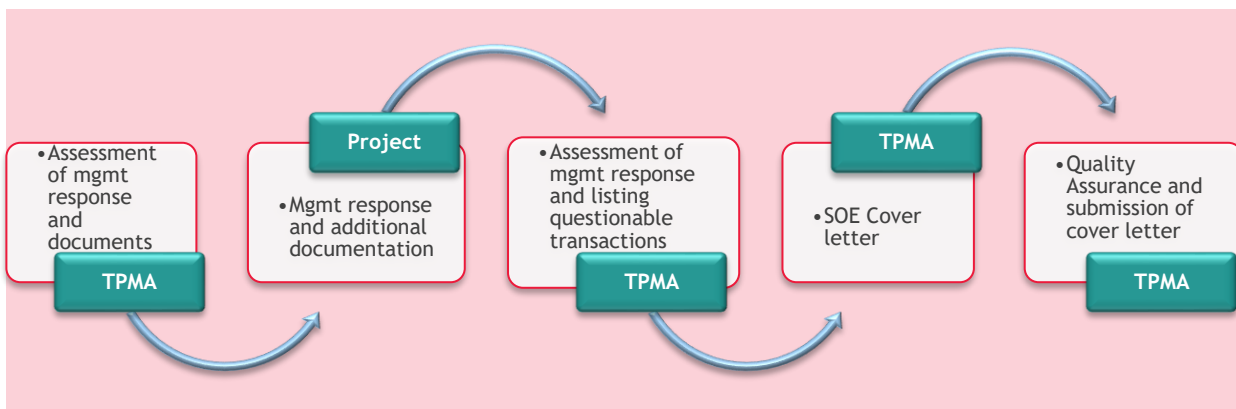
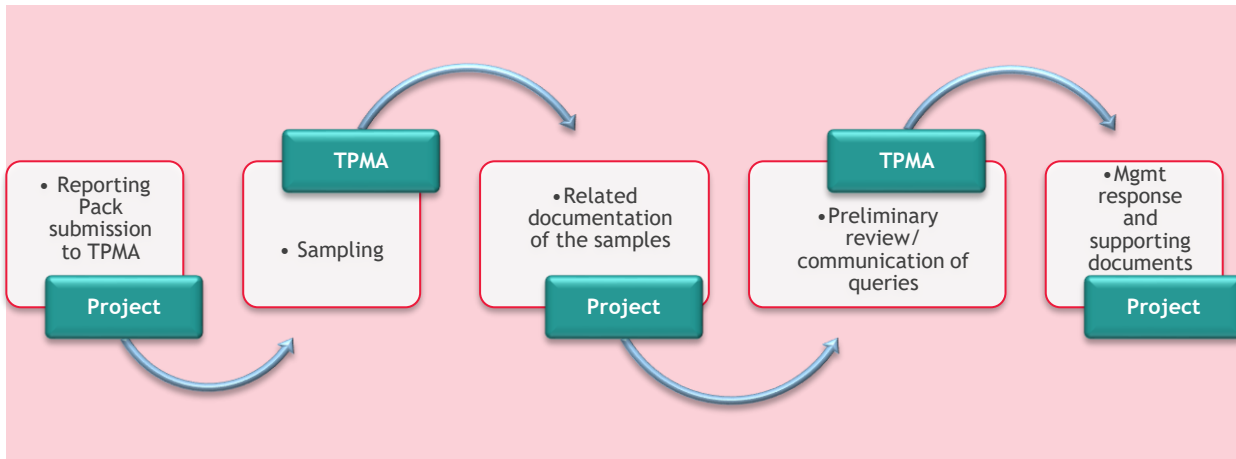
### Purpose of this Document and Classification

This document sets out the process for SoE submission by the project and our review. It provides guidance on communication, reporting protocols and timelines in order to ensure efficient and effective processing of SoEs, to minimise the risk of projects running out of funds as a result of late processing of SoEs.

World Bank projects have been divided into three groups, reflecting the size and complexity of operations (see Sub-Annex 1):

- Group A: Relatively simple in the context of implementation;
- Group B: More complex implementation processes requiring more time and resources to prepare and review the SoE;
- Group C: Specifically related to the CDC modality for project implementation under which CDC expenditure is accounted for on a utilisation rather than disbursement basis, and upon submission of documentation rather than disbursement of grant instalments to CDC bank accounts.

### Process Flow



## Reporting Pack

The Reporting Pack should consist of the following:

- All relevant tabs of the SoE Template completed and considered as acceptable by TPMA (see below);
- M41 Salary Analysis for salaries paid in the quarter segregated month-wise;
- Periodic Designated Account (DA) Reconciliation;
- Reconciliation of SoE to AFMIS;
- Periodic Bank Statements.

## What Constitutes an acceptable SoE?

An SoE is considered acceptable when all the relevant tabs have been properly and accurately completed.

This will include but not limited to the following fields and tabs:

- Component number, sub-component number, category of expenditure number and category of expenditure type accurately reflected as per Grant/Financing Agreement;
- Fields regarding DA, funding sources, expenditure, contract information are adequately and accurately reflected;
- Amount of expenditure are recorded accurately with impact of tax and other deductions as gross and net amounts including use of correct currencies;
- Cumulative expenditure and budget amounts accurately documented;
- Grant expenditure amounts (CDC utilization, etc.) and project implementation cost are correctly classified and adequately disclosed;
- Advances and petty cash amounts are sufficiently disclosed and documented;
- DA activity statement adequately reflects the movements of funds and expenditure and reconciles with the client connection and bank accounts.

Sub-Annex 2 sets out the process and current and proposed timelines from September 2020.

## Sub-Annex 1

NO.	PROJECT ID	PROJECT NAME	SUBMISSION FREQUENCY	GROUP
1	P156894	Afghanistan Digital CASA	Bi-Annually	Group A
2	P132742	ASDP II	Quarterly	Group A
3	P160606	ASGRP	Quarterly	Group A
4	P160619	CIP	Quarterly	Group A
5	P166127	EZ-Kar (MoEc)	Quarterly	Group A
6	P166127	EZ-Kar (MoFA)	Quarterly	Group A
7	P166127	EZ-Kar (IDLG)	Quarterly	Group A
8	P166127	EZ-Kar (KM)	Quarterly	Group A

NO.	PROJECT ID	PROJECT NAME	SUBMISSION FREQUENCY	GROUP
9	P146184	HEDP	Quarterly	Group A
10	P164762	Afghanistan Land Administration System Project	Bi-Annually	Group A
11	P166978	TAGHIR	Bi-Annually	Group A
12	P147147	Urban Development Support Project (UDSP)	Bi-Annually	Group A
13	P149410	CASA CSP	Quarterly	Group A
14	P170179	Extractives Sector Development Project (ESDP)	Bi-Annually	Group A
15	P125597	KMDP	Quarterly	Group A
16	P159291	WEE-NPP	Bi-Annually	Group A
17	P161348	Modernizing Afghan State-Owned Banks	Bi-Annually	Group A
18	P172109	Afghanistan Gas Project (Afghanistan Gas Project)	Bi-Annually	Group A
19	P168266	Payments Automation and Integration of Salaries in Afghanistan (PAISA)	Bi-Annually	Group A
20	P158768	Public-Private Partnerships and Public Investment Advisory Project (PPIAP)	Bi-Annually	Group A
21	P159378	EQRA (MoE)	Quarterly	Group B
22	P160615	Sehatmandi	Bi-Annually	Group B
23	P145347	THRCP	Quarterly	Group B
24	P162022	HEP	Quarterly	Group B
25	P132944	NHRP	Quarterly	Group B
26	P131228	DABS Planning and Capacity Support	Quarterly	Group B
27	P159655	FSP	Quarterly	Group B
28	P131864	Kabul Urban Transport Efficiency Improvement	Bi-Annually	Group B
29	P143841	NHLP	Bi-Monthly	Group B
30	P128048	AA2F	Quarterly	Group B
31	P125961	ARAP (MoPW)	Quarterly	Group B
32	P125961	ARAP (MRRD)	Quarterly	Group B
33	P145054	CASA 1000	Quarterly	Group B
34	P122235	IRDP	Quarterly	Group B
35	P164443	WEE-RDP	Quarterly	Group B
36	P160615	Covid-19 Emergency Response and Health System Preparedness Project	Quarterly	Group B
37	P159378	EQRA (MRRD) CDC (Grant) Expenditure	Quarterly	Group C
		EQRA (MRRD) Operating (Non-Grant) Expenditure	Quarterly	Group C
38	P160567	CCAP (MRRD) CDC (Grant) Expenditure	Bi-monthly	Group C
		CCAP (MRRD) Operating (Non-Grant) Expenditure	Bi-monthly	Group C
39	P160568	CCAP (IDLG) CDC (Grant) Expenditure	Quarterly	Group C
		CCAP (IDLG) Operating (Non-Grant) Expenditure	Quarterly	Group C

## Sub-Annex 2

The table below details the process and current and amended timelines for completion of SoE verification.

NO.	STEPS	PROCESS	PROCESS OWNER	ANTICIPATED DAYS	GROUP A ESTD DAYS	GROUP B ESTD DAYS	GROUP C ESTD DAYS	
1	Reporting pack submission	Project management prepares and submits the reporting pack to TPMA following the quarter end date.	Project Management	10	10	15	15	
2	Sampling	TPMA submits selected samples to Project Management.	TPMA	5	5	5	5	
3	Related documentation of the samples	Project Management prepares/provides documentation for the selected samples within 7-10 days of receiving sample selections from TPMA. TPMA undertakes team mobilisation	Project Management	7	7	7	10	
4	Preliminary review/ communication of queries	TPMA reviews the submitted documentation and communicates issues and queries to management	TPMA	21	21	24	15	
5	Management response and supporting documents	Project Management provides documentation, information and explanations in response to TPMA's queries.	Project Management	7	5	5	7	
6	Assessment of management response and documents	TPMA conducts review of WPs and assesses Project Management's responses to queries, prepares the findings log, and communicates findings to Project Management and World Bank focal persons.	TPMA	20	18	20	12	
7	Management response and additional documentation	Project Management responds to findings and submits any additional documentation and/or information requested by TPMA.	Project Management	7	5	5	7	
8	Assessment of management response and listing questionable transactions	TPMA reviews Project Management's response and updates its list of questionable and ineligible transactions.	TPMA	4	3	5	3	
9	SoE cover letter	TPMA performs its SoE procedures and prepares SoE cover letters	TPMA	10	5	7	3	
10	QA and submission of cover letter	TPMA performs QA reviews and submits cover letters to World Bank	TPMA	10	8	8	5	
				<b>Total</b>	<b>101</b>	<b>87</b>	<b>101</b>	<b>82</b>
				Reduction on previous process		14	0	19

## ANNEX 4: SoEs ISSUED IN Q3 2020

PROJECT ID	PROJECT	PROCUREMENT	PAYROLL	PIM EXCL. PAYROLL	TOTAL	ADJUSTMENTS	REPLENISHMENT (USD)	APPLICABLE TO Q2 1399	APPLICABLE TO Q1 AND Q2 1399
P128048	A2F	1,811,378	17,963	3,531	1,832,872	-	1,832,872	X	
P172109	AGASP	21,746	120,199	25	141,970	-	141,970		X
P125961	ARAP (MoT)	1,382,450	471,298	36,887	1,890,635	(35)	1,890,600	X	
P125961	ARAP (MRRD)	1,245,076	234,035	153	1,479,264	-	1,479,264	X	
P132742	ASDP II	4,413	273,501	-	277,915	(593)	277,321	X	
P160606	ASGRP	-	81,269	-	81,269	-	81,269	X	
P145054	CASA 1000	877,055	31,105	-	908,160	-	908,160	X	
P160567	CCAP (MRRD) CDC Grant Lot 1	22,884,524	-	-	22,884,524	(37,634)	22,846,890		X
P173775	Covid-19 ERHPP	4,892,899	-	25	4,892,924	(1,150,994)	3,741,930	X	
P131228	DABS PCS	49,346	13,896	9,846	73,089	-	73,089	X	
P156894	Digital CASA	93,000	128,917	5,243	227,160	-	227,160		X
P159378	EQRA (MoE)	-	468,690	75	468,765	75	468,840	X	
P166127	EZ-Kar (MoEc)	9,643	130,220	8,603	148,465	50	148,515	X	



PROJECT ID	PROJECT	PROCUREMENT	PAYROLL	PIM EXCL. PAYROLL	TOTAL	ADJUSTMENTS	REPLENISHMENT (USD)	APPLICABLE TO Q2 1399	APPLICABLE TO Q1 AND Q2 1399
P166127	EZ-Kar (MoFA)	-	61,642	50	61,692	50	61,742	X	
P159655	FSP	1,147,284	1,010,541	125,211	2,283,036	(138,599)	2,144,436	X	
P146184	HEDP	95,962	183,118	106,958	386,038	-	386,038	X	
P162022	HEP	1,736,697	68,025	26,588	1,831,311	(197,914)	1,633,397	X	
P122235	IRDP	4,181,654	732,547	82,595	4,996,796	(355,580)	4,641,216	X	
P158768	PPIAP	724,323	254,768	9,064	988,155	(18,156)	969,999		X
P160615	Sehatmandi	208,090	988,866	1,673,709	2,870,665	(276,117)	2,594,548		X
P145347	THRCP	1,168,037	83,975	223,049	1,475,061	(919,398)	555,664	X	
P147147	UDSP	202,661	35,769	896	239,326	-	239,326	X	
P159291	WEE-NPP	-	57,513	9,002	66,515	-	66,515		X
							<b>47,410,761</b>		

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