



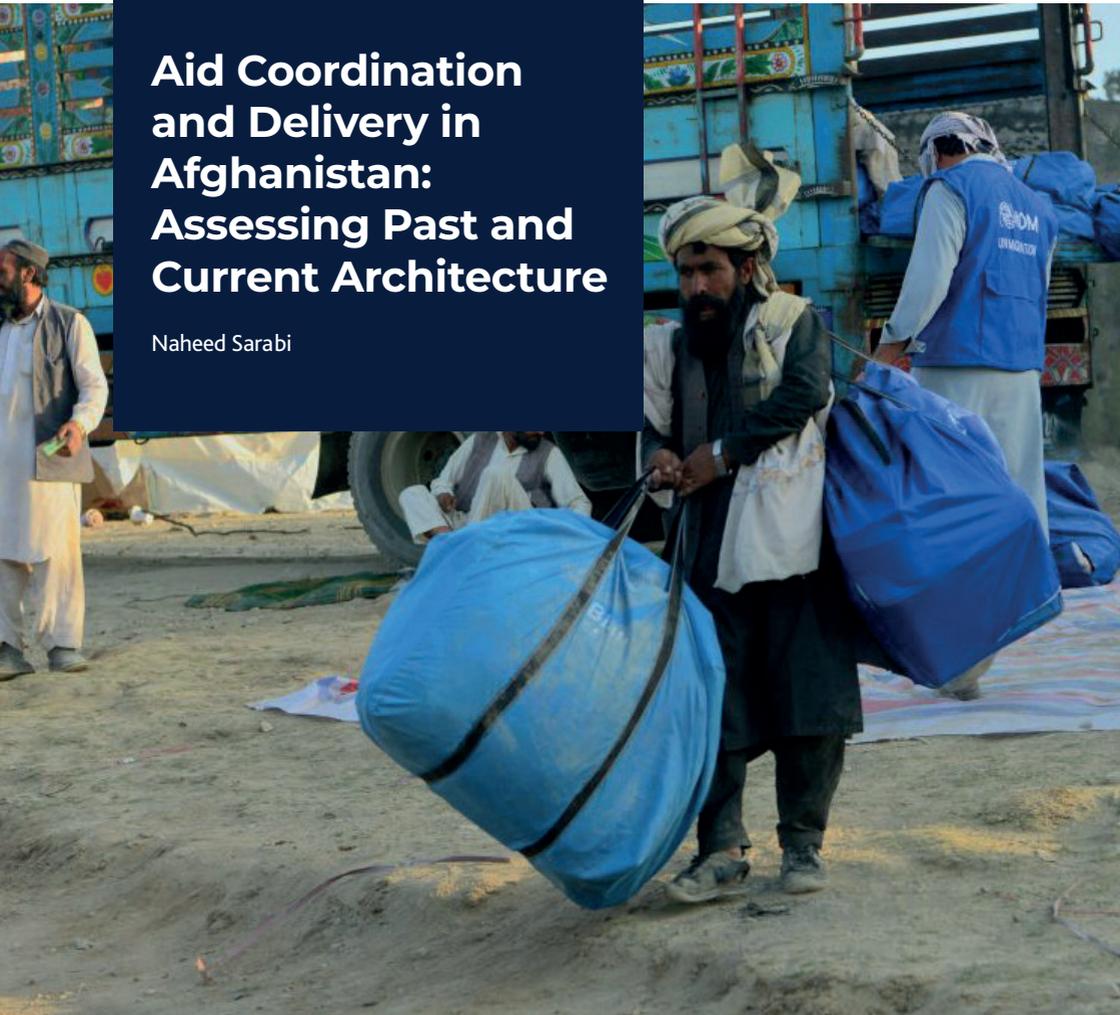
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Aid Coordination and Delivery in Afghanistan: Assessing Past and Current Architecture

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Key Takeaways

- ▶ After the Taliban takeover of the country, donors no longer recognize the Afghan government and have stopped all direct budget support; humanitarian aid rose dramatically and all on-budget and off-budget development projects ceased.
 - ▶ The international community and the Afghan government invested in aid-coordination structures and institutions for 20 years that were predominantly characterized by challenges and several notable successes.
 - ▶ The aid coordination structures in place during the Republic are no longer relevant due to the absence of a legitimate government. However, the current situation in Afghanistan still demands coordination and transparency in aid and humanitarian assistance among donors and the public.
 - ▶ The current aid architecture must guarantee accountability to affected populations, donor predictability, and sustainable aid implementation arrangements by the aid agencies.
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Introduction

Aid coordination is a process to organize aid from different sources for a common goal and maximum impact, and to coordinate efforts for improving performance. Overseas Development Institute (ODI), for example, defines aid coordination as “an attempt to turn the notion of a ‘common aid effort’ into operational reality, in which the resources of the aid-givers are in some sense combined for the achievement of agreed objectives” (ODI, 1967). Aid coordination is necessary to address various aid-related challenges, including duplicative efforts, bypassing host government priorities and systems, procedural differences among donors, and parallel structures. Aid coordination is also coupled with the notion of aid effectiveness which assesses the quality of aid and its ability to improve the welfare of the recipient country’s population.

Aid effectiveness and aid coordination are vital aspects of the discourse surrounding fragile and underdeveloped countries due to growing poverty in these countries. Conflict-affected and fragile countries are home to 20 percent of the world’s extremely poor population, a figure projected to exceed 50 percent by 2023 (World Bank, 2020). The degree of importance of aid coordination is underpinned by the size and levels of dependency of a country on aid for its economic well-being and service delivery. Aid is also viewed as a means of applying pressure and influence by the donors to enact reforms in developing countries, not all of which are driven by countries’ needs and priorities.

As one of the 46 least developed countries (LDCs), Afghanistan exemplifies prolonged aid dependence, a situation that persists under the Taliban regime. Prior to the Taliban takeover in 2021, Afghanistan already faced severe economic challenges. Afghanistan was hit by a drought in 2018 that affected two-thirds of the country, straining government finances. Political uncertainty due to elections and the outbreak of COVID-19 exacerbated the situation in 2020. In the first half of 2021, the Taliban further inflicted pressure on government finances as they gradually took over strategic customs points, before taking over the entire country in August 2021.

This paper examines aid provision in Afghanistan in two parts. The first part offers a practitioner's perspective on Afghanistan's aid coordination history, including its structures, strengths, and challenges. It highlights how aid coordination structures evolved as the Afghan government assumed greater responsibility for development. However, these changes reflect as much on the political and institutional factors within the donor community as on a coherent aid strategy tailored to the functional needs of an evolving government.

The second part of this paper discusses the current aid coordination gaps and opportunities. With the non-recognition of the Taliban regime, aid coordination structures that evolved during the Republic are clearly no longer appropriate. But that is not to say that coordination beyond the donor's own circles is no longer needed. The paper concludes with recommendations for improving aid delivery and coordination mechanisms under the Taliban regime.

The Early Years: Transitional Mechanisms of Aid Coordination

The Bonn Conference on Afghanistan in December 2001 sowed the seeds for a political settlement and for future state structures in Afghanistan. Development and post-war reconstruction were part of the settlement that was to be funded by external aid. Issues of aid coordination appeared almost immediately after the military operation ceased. Some 50 countries had joined the international military operation and were expected to join the reconstruction work that would follow. In addition, a large number of UN agencies, international NGOs, and bilateral aid bodies were also preparing reconstruction proposals.

Before 2001, the Taliban regime was under sanction, and virtually all aid was spent off-budget with no strategic coordination around a development strategy led by the government. After the Bonn Conference, during which Afghanistan's new government was recognized, there was no functioning government counterpart. The Ministry of Finance's systems were very rudimentary and financial management and record-keeping systems barely existed.

The Bonn Conference paved the way for the establishment of the Afghan Interim Administration (AIA), which governed for six months until the establishment of the Afghanistan Transitional Authority (ATA) in June 2002.

Prior to the establishment of the ATA, the international community had convened several meetings on Afghan reconstruction. In November 2001, out of a conference in Washington D.C. evolved two new fora for aid coordination: (i) the Afghanistan Reconstruction Steering Group (ARSG) chaired jointly by the United States, European Union, Japan, and Saudi Arabia, which was intended to provide overall direction to the reconstruction process and resolve political issues; and (ii) the Afghanistan Reconstruction Implementation Group (IG), chaired by the Asian Development Bank, Islamic Development Bank, UN, and the World Bank. The chair of the ARSG was intended to be a Kabul-based forum for those involved in implementing projects (McKechnie, 2003).

The World Bank, together with UNDP and the Asian Development Bank, prepared a Preliminary Needs Assessment (UNDP, 2002) that projected \$18 billion as a funding requirement for ten years of Afghanistan's reconstruction.¹ This became the basis for international funding commitments made during the 2002 Tokyo Conference on Afghan Reconstruction, which committed a large amount of money to a country whose government institutions barely existed. Furthermore, much of the reconstruction was being channeled through military sources, who made their own plans and carried them out with no coordination either with the Afghan government or even their own aid agencies. This is because Afghanistan was intended to be a quick "in and out" operation for the international community, not a long-term development project. These differences in timeframe meant that "aid coordination" was always being built on the run.

In parallel with these early aid-and-coordination plans, in early 2002, AIA established the Afghanistan Assistance Coordination Authority (AACAA). AACAA's mandate was expansive. Its mandated tasks were to coordinate development efforts from bilateral and multilateral donors; review and endorse projects and programs carried out by multilateral/ bilateral agencies and nongovernmental organizations, and develop a comprehensive information system for tracking foreign assistance and monitoring development investments and programs (Bennett, 2005).

To turn commitments into programs and projects, the Tokyo Conference also established an Implementation Group (IG). The IG was to be co-chaired by the Afghan Authorities, the ADB, the UNDP, the Islamic Development Bank (IsDB), and the World Bank to coordinate assistance and to ensure donor contributions matched with Afghanistan's development needs. But by 2003, the groups aimed at providing strategic direction to aid and direct implementation evolved into a Consultative Group (CG) mechanism that did not have decision-making and funding allocation power. The first major CG meetings—the Afghanistan Development Forum (ADF) and the Afghanistan High-Level Strategic Forum—were held in March 2003 in Kabul and Brussels, respectively (Bennett, 2005).

The ADF was the main platform for the Afghan Government, the international community, UN agencies, and NGOs to discuss national priority programs even if, over time, its focus drifted toward processes, reports, and funding rather than encouraging a discussion on policy priorities (de Beer, 2012). The AACA presented the first development plan for the country, the National Development Framework (NDF), to this Forum in April 2002 (de Beer, 2012). NDF set priorities, provided benchmarks to measure progress, and included preliminary cost estimates for reaching goals. NDF was the first national development plan ever produced by Afghanistan.

In parallel with the Government's development plans, the United Nations (UN) presented the Immediate and Transitional Assistance Program for the Afghan People 2002 (ITAP) for addressing the urgent needs of the recovery period. The proliferation of reconstruction plans had already begun early in 2002, foreshadowing deep challenges characterized by an excessive number of plans coupled with an inadequate level of coordination.

Another plan, the Transitional Assistance Program for Afghanistan (TAPA), was launched by the UN for the period January 2003 - March 2004. The TAPA was supposed to address national capacity-building requirements, while at the same time responding to ongoing humanitarian needs and emerging reconstruction challenges. It was also meant to promote programmatic integration of UN activities at the national, provincial, and district levels. The TAPA process was created under a common understanding that it would be subject to periodic joint reviews with the Government and other partners throughout 2003. In March 2003, TAPA projects were formally integrated within the National Development Budget (NDB), the key policy instrument for setting Afghanistan's reform and development agenda (UN, 2002).

Towards Ownership

Donor coordination by the international community and the Afghan Government happened at three levels in Afghanistan:

1. *International Conferences*: Convened mostly on a four-year basis at donor capitals who pledged or committed aid to Afghanistan based on a strategy by the Afghan Government or developing partners.
2. *Senior Level In-country Structures*: These structures were attended by senior officials from donor capitals or development agencies, ambassadors, and heads of development agencies inside Afghanistan. The meetings were convened on a biennial, annual, or quarterly basis to discuss mutual commitments and the progress of the Government.
3. *Technical Level*: These included ad-hoc or standing structures, including mechanisms for coordination of multi-lateral funds, exchange of information, and making decisions at project levels.

At the London Conference in 2006, the Afghan Government articulated the development vision for the country under the following categories: security, governance, rule of law, human rights, and economic and social development. The Government proposed forming a strategic framework with donors - the Afghanistan Compact - which provided clear and mutually agreed benchmarks for the government to achieve in the next five years. The international community agreed to provide resources to support the country in achieving its goals. To monitor progress in what remained a volatile and dynamic environment, the Afghan Government and the international community agreed to establish a Joint Coordination and Monitoring Board (JCMB) “for overall strategic coordination of the implementation of the Afghanistan Compact” and Interim Afghanistan National Development Strategy (I-ANDS). The JCMB replaced the ADF as the main coordinating body between the Government and the international community.

The Board was co-chaired by a senior Afghan Government official appointed by the President (later assigned to the Minister of Finance) and the Special Representative of the UN Secretary-General (SRSG) for Afghanistan. It was attended by senior officials of the government and representatives of the international community in Afghanistan. The Board's meetings were preceded by three Standing Committees as per the pillars of the ANDS and Afghanistan Compact (Security, Governance, and Socio-economic Development).² The terms of reference and membership of the Board evolved. Despite a much earlier sunset clause in March 2011, the Board continued to convene meetings until 2021. It reviewed the progress and performance of the Government in different areas, especially conditionalities; reviewed or endorsed Government development plans and programs; and served as a platform for the exchange of political messages at the high level including with the Afghan civil society and private sector. Since April 2006, 23 meetings of the JCMB have been convened, the last one on 23rd July 2021 (UNAMA, 2021).

Senior Official Meetings (SOM)

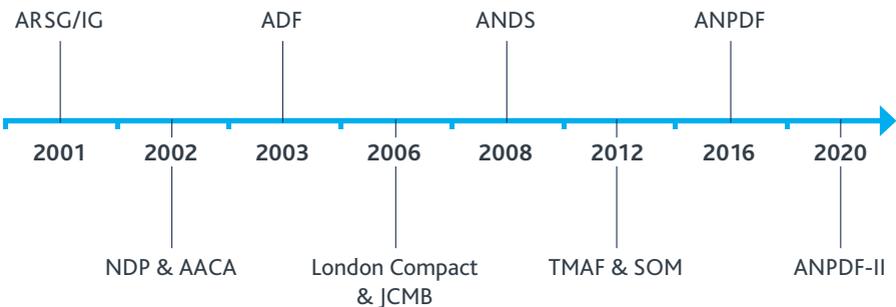
The Afghan Government and donor community relationship took a turn at the 2012 Tokyo Conference in the context of the international troops' planned withdrawal from Afghanistan in 2014. The international community had concluded that there was a need for stronger partnerships to achieve development objectives. The New Deal of Engagement in Fragile States (G7 Plus, 2011) which was endorsed in November 2011 in Busan, South Korea, set the guiding principles for international engagement in conflict-affected countries. The New Deal set out three principles; Peace-building and State-building; steps to focus on nationally-led planning and priority setting; and trust between national and international actors. The emphasis of the New Deal on country ownership and mutual accountability between the government and other national and international actors influenced the discussions on donor coordination in Afghanistan too. The Tokyo Mutual Accountability Framework (TMAF) was agreed upon in 2012 between Afghanistan and representatives of the international community present at the Tokyo Conference, and the existing monitoring mechanisms were invigorated. In the TMAF, building on the existing mechanism, a new arrangement for donor coordination and mutual reporting was introduced in the form of Senior Officials Meetings (SOM), first held in 2013 and to be convened every second year to review progress against the TMAF and to update indicators where needed.

Three SOMs were convened in 2013 to review progress against the plans and reciprocal commitments of the government and the international community, and were considered a higher-level structure than the JCMB; they usually involved foreign ministers or senior representatives from the capitals. SOM meetings also served as a platform for senior representatives from donor capitals to visit Afghanistan during SOM meetings and to engage directly with the Government.

Other platforms

In addition to high-level platforms, several other structures were formed and continued to function until 2021. For example, the Heads of Agency (HoA) meetings were co-chaired by the Ministry of Finance (MoF) and UNAMA and were hosted by the MoF on a bi-weekly basis. These served as a coordination mechanism between the Government and the international community for technical updates. They covered issues around on- and off-budget projects. Other important structures were the Afghanistan Reconstruction Trust Fund (ARTF) Strategy Group and ARTF Steering Committee meetings that coordinated and decided on ARTF programs for the largest on-budget trust fund. MoF also attempted to hold annual donor coordination dialogues (DCDs) with each donor to discuss their priorities and funding. UN portfolio reviews and USAID's Civilian Assistance Review (CAR) in 2019 were other examples of the Government taking more ownership and a step towards ensuring transparency and institutional information and knowledge building inside the Government.

Twenty Years of Aid-coordination Structures



Until 2020 the international community had committed \$74.6 billion and had disbursed around \$67.9 billion,³ with an average of \$3.3 billion in development grants annually, both through and outside the government systems. In 2021, the development projects funded through the Afghan budget by international grants amounted to \$2 billion. The exact amount of development grants spent off-budget was not determined before the collapse. However, previous years can provide some reference, particularly in significant sectors. For instance, the 2019 Donor Cooperation Report stated that there was a 56 percent off-budget disbursement of the Tokyo Conference commitments. These off-budget disbursements amounted to \$2.5 billion annually between 2016 and 2018. In terms of sectoral spending, the off-budget expenditure on infrastructure and agriculture was more than \$400 million and \$300 million respectively, in 2016 and 2017. Other sectors categorized under the donor assistance database (DAD) were governance and health, with more than \$600 million in expenditure for each. Education, social protection, and economic governance accounted for more than \$200 million each.

Assessing the Complexities: Successes and Predominant Challenges of Aid Coordination Structures in Afghanistan

Aid dependence was not reduced despite 20 years of investment in the country. As the aid flow continued, the structures to respond to the demands of aid coordination remained, even beyond their sunset clauses. Dependency also meant that the aid coordination structures continued to function and had more leverage on priority setting by the donors than national budget processes.

Although the aid coordination landscape in Afghanistan is predominantly characterized by challenges, several notable successes have emerged. These successes primarily stem from sector-specific and project-level discussions, as well as the utilization of the ARTF as a coordinated financing mechanism to reduce fragmentation. A prime example is Afghanistan's health programming, which was largely funded through two consecutive healthcare projects supported by the ARTF.

The Sehatmandi project and its predecessor, the Systems Enhancement for Health Action in Transition Program (SEHAT), facilitated donor agreements on coordinated financing for the health sector. This collaboration was akin to a Sector-Wide Approach (SWAp), promoting improved coordination, equitable service delivery, and impact. Consequently, the number of operational health facilities grew from 496 in 2002 to over 2,800 in 2018. Additionally, the proportion of facilities with female staff rose, and between 2006 and 2018, the percentage of births attended by skilled health personnel within the lowest income quintile increased from 15.6 percent to 59 percent (ARTF, 2021).

Higher-level coordination mechanisms struggled to achieve comparable success. The primary challenges in aid coordination in Afghanistan can be grouped into three key areas: the government's and donors' inability to prioritize and concentrate on overarching objectives; a short-term orientation of aid that excessively emphasized outputs rather than long-term impact; and the absence of systems to monitor off-budget aid, which resulted in fragmentation and poor accountability.

1. Lack of clear high-level priorities and strategic vision led to the projectization of aid

- ▶ The higher-level structures of aid coordination, like SOM, JCMB, and its standing committees were not always successful in setting clear priorities for the development agenda. Donors made commitments towards overarching objectives that were characterized by their broad scope. Ideally, the Government would put forth proposals to attain these objectives; however, the proposed activities did not receive adequate funding. Additionally, the government perceived every sector as a priority, further complicating the allocation of resources.
- ▶ For multi-lateral funds, discussions revolved more around project-level implementation and bottlenecks than on strategies that focused on high-level outcomes (e.g., dealing with growing poverty, building a competitive private sector, addressing citizen concerns, etc.). In spite of the availability of technical platforms, the boundaries between various levels of coordination became indistinct, as both donors and government entities prioritized their specific project concerns within policy forums. This resulted in a diversion from constructive paths, leading projects astray instead of utilizing these forums to foster consensus and facilitate the development of solutions.

2. Short-term approach led to focus on outputs over impact

- ▶ While the established structures provided platforms for coordination with different stakeholders, the main institutions and systems of aid coordination in the government were insufficiently supported. MoF developed an aid policy in 2012 as a set of guiding principles for effective aid delivery in Afghanistan. The policy was tabled at the 19th JCMB meeting for endorsement by the donors but they did not endorse the policy. Donors preferred to engage through annual or multi-year conditionalities with the government rather than through a comprehensive policy led by the government. It reflected differences in donor policies and priorities set by their capitals. For example, there was not an agreed-upon definition of the alignment of aid to national priorities, or there was a difference of opinion as to how much aid was to be channeled through the budget.
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- ▶ The Mutual Accountability Frameworks (MAFs) signed between the government of Afghanistan and donor governments aimed to ensure reciprocal and shared commitment to development goals. However, the short-term approaches by donors led to an emphasis on output-based indicators, such as the number of schools built, healthcare facilities established, or kilometers of roads constructed. Furthermore, the MAFs often included policy reform indicators, like the adoption of new legislation or the establishment of regulatory bodies. Although significant, these short-term-focused reforms did not adequately assess the long-term impact or monitor implementation.

3. Limited data, monitoring, and reporting on off-budget aid, led to fragmentation and lack of accountability

- ▶ The Government lacked a central system of monitoring and reporting that could track all on-budget and off-budget projects and link spending to development objectives. Thus, the reporting was more ad hoc and focused on what the international community was interested in. As a result, these coordination structures were primarily weighed more towards government reporting to donors on commitments made at earlier conferences than engaging in a mutual discussion on areas of improvement to reach development goals.
 - ▶ Donor data reporting was part of the mutual conditionalities. With so many off-budget projects, it was critical for both donors and the government to know where money was being spent and what was being built. Without that, projects would be duplicated and could not be maintained, and expenditure imbalances would affect civic perceptions of partiality. But while donors constantly underscored the significance of consolidated reporting, in actual practice there was deeply insufficient adherence to this critical and agreed norm. The Donor Assistance Database (DAD) – the mutually agreed master repository for information, was not regularly updated by the donors. The government too did not sufficiently invest in reforms to the DAD system. As a result, one of the main functions of aid coordination could not be carried out.
 - ▶ The reporting by donors on sectors was never consistent with the sector categorization in Afghanistan's budget and expenditure system. This inconsistency arose because Afghanistan's expenditure system relied on COFOG (Classification of the Functions of Government), whereas donors used their specific classifications for the sectors they funded under the country's strategy. As a result, obtaining accurate data on sectoral expenditures was always challenging.
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Post-Republic International Assistance

The Taliban takeover and collapse of the republic caused a sudden halt in many functions of the state and development activities funded by the international community. Investments in the basic services sector have been reduced to a bare minimum, particularly in agriculture, which provides livelihoods for over 70 percent of the population. The international community either withdrew its funding from Afghanistan or diverted it to humanitarian purposes. In the absence of a legitimate government, the function of aid coordination by the host country was orphaned.

Disruption in the functioning of embassies and aid agencies left the UN as the only channel for delivery of humanitarian and basic services. The UN launched the Transitional Engagement Framework (TEF; UNSDG, 2022) for Afghanistan and, in January 2022, an appeal for \$8.07 billion to fund the TEF, of which \$4.4 billion was needed only for the Afghanistan Humanitarian Response Plan. It intended to “provide life-saving assistance; sustain essential services; and preserve social investments and community-level systems” until the end of 2022. According to sources in the UN, the TEF was extended until June 2023 when the new UN framework was designed. It was only in March 2022 when the World Bank announced the ‘expanded approach’ (World Bank, 2022a) for reactivating the ARTF to “deliver essential basic services, protect vulnerable Afghans, help preserve human capital and key economic and social services, and reduce the need for humanitarian assistance in the future”. In June 2022, ARTF approved three projects on emergency food security, community resilience and livelihoods, and health emergency, amounting to \$793 million through third-party execution (World Bank, 2022b).

Aid Coordination in the Current Context

The effectiveness of donor coordination is enhanced when a sovereign and recognized government assumes the role of anchoring aid coordination and serving as the apex decision-making entity amidst the multitude of actors involved. Furthermore, a national development policy acts as a guiding framework for such coordination. Under the Taliban regime, these essential elements are absent. Moreover, the existing aid coordination structures established during the Republic are rendered obsolete due to the absence of a legitimate government. However, the current situation in Afghanistan still demands coordination and transparency in aid and humanitarian assistance among donors and the public.

UNAMA's mandate until 17 March 2023 provides for coordinating and facilitating humanitarian assistance and support for Afghanistan's development and governance priorities (UNAMA, n.d.). However, UNAMA has little real coordination "power" and does not have financial control over transfers to executing agencies, many of whom even have their own headquarters-based budgeting and are under no obligation to report to UNAMA.

The same applies to ARTF, as there is a void in the Afghan viewpoint with the absence of a legitimate government as ARTF co-chair. The WBG Strategy for Fragility, Conflict, and Violence (FCV) 2020-2025 outlines some principles for working in fragile and conflict areas. For example, investing in human capital; creating jobs and economic opportunities; and building community resilience and preparedness, especially regarding the impacts of climate change and environmental degradation. The Strategy also mentions that the WB "will increase its on-the-ground presence in FCV settings, strengthen the link between FCV experience and career development, as well as further investment in the skills, knowledge, and incentives needed for staff to deliver." The experience on the ground in Afghanistan, however, was different. Not only did security issues challenge the presence of staff at the sub-national level during the Republic but there was a total vacuum by WB implementing development projects in the aftermath of the Republic's collapse. It took the WB ten months to launch three projects, mostly for community resilience and emergency response. Some of these projects could be immediately handed over and implemented through a third party outside the government systems.

Risks and Mitigation Strategies for the Current Context

Afghanistan is part of the g7+, a congregation of self-declared conflict-affected countries united by a vision of peace, stability, and development. The g7+ countries and some international organizations lobbied for the New Deal for Engagement in the Fragile States, endorsed in November 2011, during the 4th High-Level Forum on Aid Effectiveness in Busan, South Korea. The New Deal sets out principles for engagement in fragile and conflict-affected countries, emphasizing that development approaches be more context-sensitive and country-led, and ensuring mutual accountability between governments, civil society, donors, and other international actors. However, the recent events in Afghanistan, where a despotic (and unrecognized) regime took over and disengagement or partial engagement was adopted as a political strategy by the international community, were not anticipated under the New Deal principles. This highlights that new, tailored models for aid coordination, engagement, and aid efficiency when dealing with pariah regimes are more crucial than ever. In this context, there are some risks and mitigation strategies to note:

Accountability: In times of crisis and emergency, accountability should not be compromised. UN Agencies, multi-lateral organizations, and implementing partners need to be accountable to the people of Afghanistan even in the absence of a legitimate government to report to. There is a need for an alternative to annual donor reporting to MoF, reviews of the UN program, multi-lateral organizations portfolio reviews, and a single channel for public reporting of aid to all stakeholders. This should be approached with both top-down and bottom-up approaches. The United Nations can facilitate NGO umbrella organizations' annual and semi-annual meetings at district levels to share details of the humanitarian and development activities with community representatives, civil society, and the private sector. Meanwhile, UNAMA, as per its mandate of aid coordination, should keep a database of all humanitarian and development activities as an interim substitute for the donor assistance database at the Ministry of Finance. UNAMA should release an annual and semi-annual aid report from Afghanistan and present it in a forum of donors, Afghan civil society, the diaspora, the private sector, and the media to ensure accountability and transparency.

Aid Predictability: On March 9, the United Nations Office for Coordination of Humanitarian Affairs (UNOCHA) launched the Humanitarian Response Plan (HRP) for 2023, which was delayed for several months due to the Taliban's decree banning women from working in NGOs. The HRP requires \$4.6 billion by the end of 2023, exceeding the projections of Afghanistan's annual development plans during the Tokyo 2012 and Brussels 2016 conferences on Afghanistan.⁴ HRPs have received an average of \$570 million per year, and none have been fully funded except for in 2021. This suggests that such levels of humanitarian aid may be highly unsustainable if the trend continues. Without a resumption of development activities, there will be a prolonged cycle of humanitarian crises and increased needs. While building the pressure on the Taliban's repressive rule, the international community must make a choice: commit to at least four years of humanitarian aid at current need levels and more, or make investments available for development activities implemented outside the Taliban administration system to support economic and livelihood cycles.

Implementation: As discussed above, there has been no detailed review of the UN disbursement and programming by the government or any third party since August 2021. MoF's review of the UN entities from 2016-2018 showed that all UN Agencies have disbursed on average \$1.1 billion which is close to one-fourth of the current UN call. The UN implements its activities through 203 international and local organizations, according to HRP. Although national NGOs constitute the majority of humanitarian responders, the majority of direct funding is allocated to international NGOs (Financial Tracking Service, 2022). These require levels of subcontracting which in turn requires capacity reinforcement for the UN as well as local and international NGOs.

The Taliban's new restrictions banning women from working for the UN and NGOs have greatly hindered humanitarian efforts. The UN cites the ban as a primary challenge for its limited operational capacity (OCHA, 2023), endangering prospects for any development and basic services funding. The UN is on a trial period with the Taliban authorities for delivering humanitarian efforts while negotiating the participation of women in those activities. The pressure needs to be built up on the Taliban in reversing the ban. Meanwhile, the UN can meet the needs of the most vulnerable through common programming: i.e., using female health workers for multi-sectoral aid delivery. The health response can be integrated with nutrition, food emergency, shelter, and especially needs assessments.

Recommendations

Ensuring accountability to affected populations:

1. Implement mandatory reporting standards for UN agencies and other aid organizations, including the disclosure of financial data and project outcomes, to enhance accountability to both donors and beneficiaries.
2. Strengthen the role of local communities in the decision-making process and implementation of aid projects to ensure their needs and priorities are properly addressed.

Allowing predictability of funding for key services:

3. Develop multi-year, predictable funding plans and sectoral financing strategies to ensure continuity of critical basic services such as healthcare and cash-for-work assistance.
4. Advocate for a more realistic assessment of Afghanistan's humanitarian needs, taking into account the historical underfunding of Humanitarian Response Plans, to inform future funding allocations and strategies.

Agreeing to terms of aid that ensure sustainability in Implementation:

5. Develop and implement guidelines for aid agencies to establish harmonized salary scales that are in line with local labor market conditions. This will help prevent wage inflation and avoid distorting the local economy by attracting skilled workers away from essential services, such as teachers leaving their jobs to become drivers for international organizations.
 6. Encourage aid organizations to source goods and services locally whenever possible, to support local businesses and stimulate economic growth. This can help prevent the creation of an aid-driven economy that is overly dependent on external assistance.
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Acknowledging the political nature of aid in the current context:

7. Foster open and inclusive dialogues among donors, aid organizations, and local stakeholders to better understand the political dimensions of aid in Afghanistan and develop strategies to mitigate potential risks.
 8. Negotiate mechanisms for increased transparency and oversight in the allocation of resources by the Taliban, ensuring that aid is not used to further political agendas or exacerbate existing inequalities.
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Conclusion

The future of aid in Afghanistan is intrinsically tied to the political settlement and the Taliban's relationship with the international community. Unfortunately, there are few innovative approaches that the international community can pursue without inadvertently benefitting the Taliban. Since August 2021, aid has provided the Taliban with an excuse to neglect their responsibility for service delivery, despite their substantial revenue collection. This lack of accountability allows the Taliban to allocate resources without trade-offs or transparency. An alternative for the Taliban is reducing the country's aid dependency. This strategy will be both time-consuming and burdensome for the population. Moreover, it is intricately linked to geopolitical issues surrounding Afghanistan and the "carrot and stick" approach (Zhou, 2022) taken by regional countries in dealing with the Taliban. It seems unlikely that the conundrum of aid delivery in Afghanistan can be resolved without a political solution that includes a government that is dedicated to upholding fundamental human and women's rights. The future course will depend on a variety of factors, including pressure from the international community and leverage exerted by regional countries.

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Endnotes

¹ This assessment provided costing for three scenarios reflecting different assumptions about absorptive capacity, investment priorities, and rates of economic growth. This figure represents the high-case scenario.

² These ceased to convene after the introduction of the Afghanistan Peace and Development Framework (ANPDF) in 2016.

³ Data from OECD.

⁴ Author's data from internal MoF development planning scenarios at the time of Tokyo and Brussels conferences.



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PeaceRep: The Peace and Conflict Resolution Evidence Platform is a research consortium based at Edinburgh Law School. Our research is rethinking peace and transition processes in the light of changing conflict dynamics, changing demands of inclusion, and changes in patterns of global intervention in conflict and peace/mediation/transition management processes.

Consortium members include: Conciliation Resources, Centre for Trust, Peace and Social Relations (CTPSR) at Coventry University, Dialectiq, Edinburgh Law School, International IDEA, LSE Conflict and Civiness Research Group, LSE Middle East Centre, Queens University Belfast, University of St Andrews, University of Stirling, and the World Peace Foundation at Tufts University.

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