

U4 Expert Answer



Afghanistan: Overview of corruption and anti-corruption with a focus on development assistance

Query

Please provide an overview of corruption and anti-corruption in Afghanistan, including the risks of development assistance fuelling corruption in the country and lessons learned on how to reduce such risks.

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Caveat

Given the significant changes which have taken place in place in Afghanistan over the past two to three years, particular emphasis has been placed on more recent legal and institutional reforms in the country. For more details on the pre-existing corruption challenges and anti-corruption framework, please refer to the [2013 Overview of Corruption and Anti-Corruption in Afghanistan](#), which complements this review.

Summary

Over the past three years, Afghanistan has undergone an important period of transition, with the election of a new government in 2014 and the withdrawal of international forces the same year. Since then, levels of insecurity in the country have seen a marked rise and the number of internally displaced people in the country has doubled. Levels of optimism about the overall direction of the country and confidence in government in 2015 fell to their lowest levels in a decade.

Corruption in Afghanistan is endemic and has penetrated all parts of the Afghan state, adversely affecting the ability of Afghanistan to maintain security for its citizens and deliver basic public services. Corruption is also increasingly embedded in social practices, with patronage politics and bribery becoming an acceptable part of daily life. This continues despite the expressed aim of the National Unity Government (NUG) to address corruption, the establishment of various anti-corruption bodies and President Ghani's personal involvement in larger procurement processes.

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Development assistance has not been immune to this phenomenon. Indeed the large influx of money and poor oversight of contracting and procurement related to the international presence is believed to have exacerbated the problem. To address this, it has been suggested that development partners in Afghanistan need to develop a deeper understanding of the nature and scope of corruption, avoid alliances with malign actors for short term gain, consider the volume of assistance which can be absorbed by government systems, better align their programmes with national priorities, and strengthen partnerships with each other, civil society and the Afghan Government in order to build trust.

1. Overview of corruption

Background

Over the past three years, Afghanistan has undergone an important period of transition, with the country's first democratic transfer of power from President Karzai to President Ghani in 2014 and the withdrawal of U.S. and NATO forces the same year. Despite widespread allegations of fraud, the presidential elections ultimately resulted in the establishment of a national unity government (NUG) and a commitment to continued support from the international community within the framework of the 2012 Tokyo Mutual Accountability Framework (BTI 2016).

Since the withdrawal of international military support, levels of insecurity in the country have seen a marked rise with high numbers of both military and civilian casualties. Meanwhile, the number of internally displaced people in the country has doubled since 2013, reaching an estimated 1.2 million (Amnesty International 2016). The withdrawal of international troops has also led to a slowdown in commercial activity and economic growth (BTI 2016). Afghans are now increasingly of the view that the Afghan National Security Forces need foreign support to operate (83% say this of the Afghan National Army and 80% of the Afghan National Police) (Asia Foundation 2015).

According to a nationwide public opinion survey, levels of optimism about the overall direction of the country and confidence in government in 2015 fell to their lowest levels in a decade. The proportion of those who said the national government was doing a good job fell from 75% in

2014 to 58% in 2015. The proportion of Afghans who said they were satisfied with the democratic process also declined, from 73% in 2014 to 57% in 2015 (Asia Foundation 2015). Among the principle reasons for Afghans sense of pessimism were deteriorating security, unemployment, and corruption. The number of Afghans who said they were afraid for their personal safety reached its highest recorded level (68%) since the survey began in 2006.

A more recent study indicates little sign of improvement. According to a forthcoming survey by Integrity Watch Afghanistan (Integrity Watch Afghanistan 2016b, cited in Integrity Watch Afghanistan 2016a), more than 67% of Afghans now believe that the NUG has not done enough to address major problems in Afghanistan and around 74% believe that there has been no improvement in any public institution in reducing corruption.

Extent and forms of corruption

In the last decade, corruption has penetrated all parts of the Afghan state. Pervasive corruption has adversely affected the ability of Afghanistan to maintain security for its citizens and generate sufficient revenues to deliver basic public services (Integrity Watch Afghanistan 2016a).

Transparency International's 2015 Corruption Perceptions Index ranks Afghanistan 166th out of 167, with a score of 11, on a scale from 0 (highly corrupt) to 100 (very clean). Only Somalia and North Korea fare worse (Transparency International 2016a).

Similarly, Afghanistan has consistently scored poorly in the World Bank's Worldwide Governance Indicators. In 2015, the country received a score of 5 for control of corruption, on a scale from 0 to 100. This represents a very slight improvement from a score of 1 in both 2005 and 2010. The country has also demonstrated some improvement in regulatory quality, with an increase in score from 3 in 2005 to 5 in 2010, to 13 in 2015 (World Bank 2015). However Afghanistan's score for rule of law and political stability and absence of violence/terrorism have remained stagnant at between 1 and 2 out of 100 over the past ten years.

These findings are consistent with the experiences of Afghans themselves. A 2014 public survey by Integrity Watch Afghanistan

found that, after insecurity, corruption had become the second biggest concern for Afghans. An estimated \$1.9 million were paid in bribes in 2014 compared to \$1.25m in 2012. The number of adults who reported paying a bribe increased from 1.6 million to nearly 2 million, a 25% increase. While the average bribe rose from \$190 in 2012 to \$240 in 2014, the average number of bribes paid per year remained unchanged (Integrity Watch Afghanistan, 2014).

Over the longer term, it also widely recognised that the scale of corruption in the post-2001 period has increased above previous levels. A 2009 assessment commissioned by the Organization for Economic Cooperation and Development (OECD) warned that “corruption has soared to levels not seen in previous administrations” (OECD 2009a). The report also noted a shift in how Afghan society viewed corruption, from stigmatizing bribes to tacitly condoning them. Afghan business leaders are cited as saying that bribery and corruption were “pervasive, accepted, and arguably even encouraged”, whereas in previous years, greater shame had been attached to these behaviours (SIGAR, 2016).

These findings are corroborated by a 2012 UNODC survey which found corruption to be increasingly embedded in social practices, with patronage and bribery being an acceptable part of day-to-day life. For example 68% of citizens considered it acceptable for a civil servant to top up a low salary by accepting small bribes from service users (compared with 42% in 2009). Similarly, 67% of citizens considered it sometimes acceptable for a civil servant to be recruited on the basis of family ties and friendship networks (up from 42% in 2009) (UNODC 2013).

One possible explanation for this apparent rise in both corruption levels and tolerance to corruption relates to the rapid establishment of a highly centralized state system following the 2001 Bonn agreement, in a country with historically weak capacity at the centre and where social and political structures are characterized by relationships based on language, tribe, region, and ethnicity. As a result, behind these newly established formal structures, the lines between public and private interests became increasingly blurred, as government officials cultivated their own patronage networks and, in some cases, became involved in drug-trafficking (SIGAR 2016a).

Petty and bureaucratic corruption

According to Integrity Watch Afghanistan (2014), corruption has become institutionalized with citizens expressing high confidence that bribes are able to facilitate bureaucratic procedures. 34% of respondents whose households had paid a bribe said that they were confident that the bribe would help them obtain the public service in question.

Business owners, meanwhile, identified corruption as the second biggest obstacle to their business operations, after instability. 47% of businesses reported at least one bribe payment request, far above the South Asian average of 25%, while 47% also stated that they were expected to give gifts to secure government contracts. Other bureaucratic procedures which were particularly vulnerable to this practice included securing a water connection (79%), obtaining construction permits (60%), and securing an electrical connection (53%) (World Bank 2014).

In most cases bribes are paid in order to obtain better or faster services, while in others, they are offered to influence decision-making such as those related to police and judicial activities. The administrative procedures for which most Afghan citizens pay bribes to local government authorities are also the procedures for which they most frequently access their services, such as for land registration, obtaining identity cards, shop registration and public utilities. The fact that bribes are paid for even the most routine procedures, such as birth and marriage registration, shows how embedded administrative corruption has become in Afghanistan (UNODC 2013).

Political and grand corruption

A key mechanism of systemic public sector corruption in Afghanistan is the purchase of public positions. According to a former mid-level Afghan government official, ministers and deputy ministers seek to control the most lucrative positions, such as certain posts in major cities, border security posts, and senior positions in provinces and districts that grow poppies or have mines (SIGAR 2016a).

Indeed, according to the UNODC survey, about 80% of citizens with a family member recruited into the civil service in the preceding three years stated that the family member in question received some form of assistance or paid a bribe

to be recruited. As many as 50% of police, local government staff and school teachers indicated that they received assistance during their recruitment (UNODC 2013).

The situation does not appear to have improved since the establishment of the new NUG. Instead, the winners and losers of patronage politics have changed. According to a recent investigation by Foreign Policy, Ghani's and his CEO Abullah's recent appointments suggest a deliberate sidelining of the Independent Administrative Reform and Civil Service Commission, which is responsible for the overall appointment of civil servants. These key appointments are believed to have further exacerbated identity-based grievances and intensified patronage politics along ethnic lines (Foreign Policy 2015).

One area where the phenomenon of patronage politics is most apparent, is in the realm of government contracts which are estimated to make up approximately 15% of annual public expenditures. Most commonly, influential officials exert pressure (including death threats) on procurement officers to direct high-value contracts to favoured companies. In return, these influential officials receive direct or indirect benefits when the company secures the contract (MEC 2015b). The existence of corrupt networks is due, in part, to weaknesses in the recruiting process as high-ranking officials are able to fill procurement offices with their relatives or political allies (MEC 2015b).

Such practices are further enabled by the use of shell companies and subsidiaries to hide the ownership of companies, the presence of well-connected mafias who operate within many ministries and work to limit the transparency of procurement operations, and the fragmented system of business registration, with no centrally accessible, reliable database available (MEC 2015b).

The establishment of the National Procurement Agency and the National Procurement Commission in 2015, headed by President Ghani, intended to address these concerns (see below).

Key sectors affected by corruption

Judiciary and law enforcement

According to Integrity Watch Afghanistan's 2014 National Corruption Survey, the judiciary and police are perceived as the two most corrupt

institutions in the country (Integrity Watch Afghanistan 2014).

Since late 2014, the new government has made numerous efforts to bring more transparency and effectiveness to the judicial sector. For example, it reopened the notorious Kabul Bank case, which involved the embezzlement of more than US\$ 900 million of investor's cash in 2010 (Integrity Watch Afghanistan 2015a), while the Independent Joint Anti-Corruption Monitoring and Evaluation (MEC) published detailed reports on the case, as well as on the state of land grabbing (MEC 2014). Moreover, in its first month in power, the government reassigned 200 judges and 600 judicial officers on grounds of corruption or abuse of authority (BTI 2016).

Nevertheless, corruption in the judiciary remains extensive, and judges and lawyers are often subject to threats from local leaders or armed groups. In a prevailing climate of impunity, government officials, as well as warlords in some provinces, sanction widespread abuses by the police, military, local militias, and intelligence forces, including arbitrary arrest and detention, torture, extortion, and extrajudicial killings (Freedom House 2015). Moreover, although there was a significant decrease in the share of bribe-payers who paid bribes to judges between 2009 and 2012, prosecutors and judges both still received bribes from roughly a quarter of bribe-payers for a variety of reasons, including in relation to drug-related crimes and commercial/debt issues (UNODC 2013).

Much as was the case with the judiciary, the percentage of those who payed bribes to police officers halved between 2009 and 2012. Nevertheless, police officers still received bribes from 22% of bribe-payers (UNODC 2013). While bribery in the police force often occurs around bureaucratic procedures such as the release of permits or documents, or the payment of fines, there are more sinister trends. Almost a quarter of bribes offered to Afghan National Police (ANP) officers were offered to prevent imprisonment or speed up the release of a prisoner. Another 21% of bribes offered were designed to stop the reporting of drug trafficking or the smuggling of other items. Indeed, drug traffickers were seen to be the biggest influence on police work at the local level and criminal group leaders the third biggest, after tribal leaders (UNODC 2013). The Afghan Border Police (ABP), meanwhile,

frequently received offers for facilitating the trafficking of persons and weapons (24%).

A recent study on Kabul's police force (Integrity Watch Afghanistan 2015b) demonstrates how the nature of political patronage has transformed over time, as discussed above. The force remains dominated by officers who are appointed based on connections or other corrupt practices, rather than merit and qualifications. Whilst militia factions previously exercised the strongest influence over ANP appointments, members of parliament have also become influential in senior appointments to both the Ministry of Interior and the ANP. As a result, the ANP in parts of Kabul have become hierarchical networks that engage in racketeering and extortion from the population instead of enforcing the rule of law. Corrupt officers are rarely prosecuted and even when action is taken, they are simply moved from one post to another.

Health and education

According to the UNODC, education has emerged as one of the sectors most vulnerable to corruption, with the percentage of those paying a bribe to a teacher jumping from 16% in 2009 to 51% in 2012 (UNODC 2013).

Among those admitting to the receipt of bribery offers, teachers in schools and universities often report offers made for helping students to pass exams, whether by changing the grade or by providing information on the content of the exam. In addition to bribery in schools and universities, teachers also indicate how corruption comes about through relationships between teachers and staff of the Ministry of Education and the Ministry of Higher Education (UNODC 2013).

In the health sector, meanwhile, bribery is considered routine in all parts of the country. Transactions of cash or gifts for performance of routine duties, to ensure better care, to guarantee access to employment, to ensure cooperation, and to remove obstacles suggest that the entire public health system is dependent on these transactions (MEC 2016a).

As is the case elsewhere in the public service, regulations in the health sector have been bypassed by powerful individuals for their own personal benefit. According to a recent report by the Independent Joint Anti-Corruption Monitoring and Evaluation Committee (MEC 2016a), diversion of public goods and money within the

health sector is routine. Extortion and illegal pressures on decision-making were found to exist at all levels of the public health system, particularly around human resources and procurement. Preferential hiring and favouritism in management of human resources was systematic as were instances of fraud and falsification of documentation (MEC 2016a).

Corruption also has a direct impact on the quality of medicine provided to Afghan citizens. The scale and scope of fraudulent pharmaceuticals coming into Afghanistan from Pakistan is a particular concern: several hundred industrial facilities in Pakistan currently produce drugs solely for export to Afghanistan and which do not have sufficient quality to be sold inside Pakistan itself (MEC 2016a).

Local government

Local government is believed to be particularly vulnerable to corruption in Afghanistan, partly due to the highly centralised system of government discussed above (Integrity Watch Afghanistan 2013), but also due to the absence of a comprehensive legal framework for municipalities (MEC 2016b). Although the Constitution requires that mayors be elected through a transparent and fair election process, the government has held no election and instead installed powerful and unqualified individuals as mayors (MEC 2016b). As a result, local government capacity remains weak and prone to abuse. According to Integrity Watch Afghanistan (2013), the introduction of Provincial Development Committees (PDCs) with the mandate of development coordination, planning and monitoring at the provincial level, has produced limited results because delegation of such functions is little more than symbolic. Provincial Development Plans (PDPs) are overlooked by the central government and are rarely integrated into national plans.

A recent report by the Independent Joint Anti-Corruption Monitoring and Evaluation Committee (MEC 2016b) also found a high level of abuse of municipalities by government officials, creating an environment conducive for mismanagement and extortion. Abuse is reported to be particularly prevalent in the issuing of construction permits, leasing municipal properties and outsourcing of services.

Public financial management and revenue collection

The vulnerability of public financial management and procurement processes have been consistently identified as two areas particularly prone to corruption in Afghanistan (see the [2013 Overview of Corruption and Anti-Corruption in Afghanistan](#)). These are discussed in more detail in the context of development assistance below.

Domestic revenue collection is also believed to be highly vulnerable to corruption. At the local level, municipalities lose substantial revenue as a result. Paying taxes to municipalities is complex and time-consuming and many citizens refuse to pay tax, while many businesses try to dodge or pay only a fraction of their taxes. Even many government bodies do not pay the money they owe to municipalities (MEC 2016b).

In customs, which currently accounts for around \$2 billion annually - or 44-48% percent - of Afghan revenues, corruption is so pervasive that the U.S. Special Inspector General for Afghanistan Reconstruction has estimated that by the time the revenues reach government accounts, they are halved (Integrity Watch Afghanistan 2016). According to the U.S. led Border Management Task Force (BMTF) in Afghanistan, criminal networks use intimidation to smuggle commodities, resulting in the estimated loss of approximately \$25 million annually for wheat and rice imports alone at a single customs location. In a separate estimate, USAID officials stated that approximately \$60 million is lost annually to commercial smuggling. To make matters worse, there are reports that Afghan employees are being kidnapped and intimidated because they are properly collecting customs duties (SIGAR 2014).

In the mining sector, meanwhile, both evasion of royalty payments and illegal mining are rampant. According to one study on mines, there has been a \$50 million annual loss of revenue to the government of Afghanistan due to unpaid or underpaid royalties and due to tax evasion, from only five researched mines. Moreover, illegal extraction of minerals has taken place at approximately 1,400 sites across Afghanistan (Integrity Watch Afghanistan 2016a).

2. Corruption in development assistance

Development assistance as a driver of corruption

Afghanistan has become one of the world's most aid-dependent countries, and there is now a broad consensus that the inflow of aid has contributed to widespread corruption (Suhrke and Wimpelmann, 2016; DIIS 2016; SIGAR 2016a; Transparency International UK 2015). As noted above, levels of corruption in Afghanistan have increased dramatically since the U.S. invasion in 2001. Key drivers of corruption in this period include, among other things, the large influx of money and poor oversight of – and short timelines for – contracting and procurement related to the international presence (SIGAR, 2016).

At the same time, it is increasingly recognised that the international coalition's strategy for combatting terrorism and insurgency has exacerbated the problem by prioritising short-term security and political goals over long term institution building and anti-corruption interventions (Suhrke and Wimpelmann 2016; SIGAR 2016a; Transparency International UK 2015). Indeed it has been argued that corruption has, at times, been seen as a means to achieve strategic military goals. The U.S. in particular, has intentionally paid different armed groups and Afghan civil servants to ensure cooperation and/or information and cooperated with local governors regardless of how corrupt they were (DIIS 2016). Corruption has thus undermined the U.S. mission in Afghanistan by fuelling grievances against the Afghan government and channelling material support to the insurgency (SIGAR 2016a). This has had the effect of strengthening local power structures that were corrupt and abusive (Suhrke and Wimpelmann 2016).

Other factors contributing to the problem include a sense of complacency within the international community about the extent and impact of corruption threats, perverse spending incentives that prioritise “burn rate” (rate of spending) over outcomes, the limited development and mobilisation of anti-corruption tools, a disconnect between research and policy on corruption risks, and the weakness of local civil society (Transparency International UK 2015). Overall, the absence of a strategic analysis of the roles of corruption and the unconditional support of the

Afghan government is increasingly regarded as one of the main weaknesses related to efforts to establish an efficient and legitimate Afghan state (DIIS 2016).

A recent study (SAFE 2016) focussing on humanitarian aid in Afghanistan (which admittedly makes up only a small portion of total foreign assistance to the country) found that the majority of aid actors acknowledged that corruption was a challenge, although most felt that mechanisms to overcome risks of corruption were in place, and serious incidents were rare. The study also found that lower level diversion and abuse of power was common, with false or inappropriate beneficiary selection and aid diversion being more prevalent than extortion, bribery, or embezzlement. Fraudulent registration of beneficiaries, through generation of 'ghost villages' and 'fake elders', or interference of community elders to prioritise their friends and family over the intended beneficiaries, was seen as a large risk. Moreover, the study concurs with other research that aid actors have largely failed to take significant steps to consider the impact their interventions could have on local power dynamics or the political economy (SAFE 2016). As a result, aid inflows have become a source of rents, patronage, and political power in more insecure and conflict-affected areas of the country, sometimes even increasing conflict and social divisions (Martini 2013).

Delivery of aid: public financial management and procurement

The mechanisms by which development assistance has been delivered is also seen as contributing to the problem of corruption in Afghanistan.

According to the World Bank's latest PEFA assessment, Afghanistan has accomplished remarkable progress on both fiscal discipline and fiscal transparency over recent years (World Bank 2013b). Nevertheless, serious challenges remain, and because much of the corruption in Afghanistan concerns abuse of power by public officials rather than leakage from the treasury system, many donors have tended to bypass government systems and implement projects through contractors, NGOs and other third parties (McKechnie 2011, Martini 2013).

This approach has resulted in a fragmented and parallel delivery system which has undermined the state (Martini 2013). International assistance

in the form of service delivery and technical expertise has largely substituted for, rather than built, civil service capacity in the country. Donors have relied on foreign expertise and on Afghan externally funded staff who are financed mainly through resources provided outside of the state budget. According to the World Bank (2013a), in 2012, across all ministries, over 5,000 Afghan civil servants functioned as a "second civil service" whose pay was more than 11 times the highest rate for the civil service. Added to this were more than 25,000 Afghan contract staff paid for by project funds. Public finances are considered seriously inadequate to sustain such costs. The situation is exacerbated by overly ambitious budget formulation, large budget carryovers from previous years, rigidities resulting from earmarked donor funding, as well as deteriorating security in parts of the country and limited capacity to implement projects on time (Martini, 2013).

As well as undermining state capacity, these delivery systems have created opportunities for rent-seeking behaviour on the part of NGOs and contractors (SIGAR 2016a). A recent report by the Independent Joint Anti-Corruption Monitoring and Evaluation Committee (MEC 2015a) notes that the procurement of goods, materials and services, staff recruitment, and the selection of project beneficiaries and project locations all remain highly vulnerable to the influence of powerful local actors who use their influence to take advantage of contracts from development programmes.

Responding to corruption risks in the delivery of development assistance

Over recent years, most donors have put in place anti-corruption systems and measures to safeguard aid from corruption. These are often incorporated into an anti-corruption strategy, although the form, focus and approaches taken can vary (U4 2014). The components of risk mitigation systems developed by donors typically include: (i) prevention; (ii) detection; (iii) investigation and sanctioning; (iv) strengthening recipient accountability (Lindner 2014).

- Prevention includes initiatives such as "zero tolerance" policies towards corruption, carrying out risk assessments and due diligence, as well as specific guidelines on transparency and oversight.
- Detection includes complaint mechanisms, audits and participation/third-party monitoring.

- Investigation and sanctioning includes the use of integrity units to uncover fraud and corrupt practices in financed projects and investigate allegations of possible staff misconduct. Sanctions typically include reprimands, conditions imposed on future contracting or debarment.
- Recipient country accountability mechanisms include placing requirements on recipients to ensure that funds are safeguarded from corruption, inserting anti-corruption clauses in cooperation agreements, establishing centralised cooperation agencies to monitor the in- and outflows of aid, and strengthening public financial management.

One of the key challenges identified with regard to many of these approaches is the widespread lack of clear anti-corruption objectives among donors leading to mixed messages both to agency staff and partner government counterparts. One clear example is the trade-off between cost-benefit and 'zero tolerance' approaches to corruption risk management (Hart 2016). While zero tolerance is argued to have a preventative effect, staff are often unclear about how to apply it in practice and lack the resources and capacity to do so. Furthermore, zero tolerance approaches to corruption can prevent agencies from openly reporting feedback, especially in areas where terrorist groups of particular concern to donors are active (Ruppert et al 2016). As a result, experts suggest using zero tolerance policies for signalling a clear ambition, while at the same time being realistic and practical on the implementation challenges (U4 2014).

At the same time, despite pressures to limit corruption risk through control measures, there are persistent institutional incentives to simply discount corruption risk. Competing policy priorities or economic interests often get in the way of open discussion of corruption risks with host governments while pressures to spend aid allocations or get projects approved also create disincentives to careful risk analysis and management. These contradictory positions also send mixed messages (Hart 2016).

A further challenge which has been identified in corruption risk management is the integration of various internal control functions (e.g. inspectors, internal audit) with corruption risk assessment at the programmatic level. While some agencies indicate that risk assessment informs audit

planning, others describe parallel systems, with internal auditors rarely informing or being informed by corruption risk assessments or mitigation options implemented by programme managers (Hart 2015). Furthermore, agencies often have limited resources and lack the expertise to conduct refined risk analysis and monitoring (Hart 2016). Much of the existing guidance for practitioners has been written for anti-corruption specialists with risk assessments being treated by agency staff as one-off box-ticking exercises (Jenkins 2016).

Responding to corruption risks in fragile contexts

The findings above, while not specifically targeted at fragile contexts, are nonetheless very relevant to situations such as Afghanistan. Additional considerations which are applicable to environments where corruption is widespread, capacity is very low, and political will is often lacking are presented below (Martini 2013 and OECD 2009b). A clear message that emerges is the need for a greater appreciation of corruption dynamics in such contexts and the need for consistency and harmonisation among donor interventions:

- Develop a good understanding of the dynamics of corruption in conflict settings, including the links with stability, security, (illicit) resource exploitation and the drug trade, as well as of local attitudes toward rejecting or tolerating it.
- Consider the risks and consequences associated with providing large aid volumes where systems and capacity are weak and patronage networks are entrenched.
- Consider risks for development programming at different levels, such as contextual (e.g. security, economic, political, environmental), programmatic (e.g. unrealistic approaches or unintended consequences), and institutional (e.g. fiduciary and reputational risks due to corruption).
- Consider joint assessments of contextual risks as well as the use of collective or shared risk (including fiduciary risk) management arrangements to reduce the burden on one single donor and support harmonised approaches.

- Agree on realistic joint priorities based on internationally agreed objectives and a country-led vision.
- Consider employing a mix of aid modalities. The use of country systems should be considered as means to strengthen legitimacy, governance capacity and ownership, where sufficient oversight and prior investments to strengthen the country's capacity (e.g. public financial management reforms) are provided. Jointly managed pooled funds should also be considered, which can reduce the exposure of individual donors and at the same time provide for a framework for risk sharing and oversight.
- Adopt "Do No Harm" principles with regard to practices on their part that can fuel corruption.

Afghanistan

A number of recommendations specific to Afghanistan are also beginning to emerge (MEC 2015a; SIGAR 2016a; Transparency International 2016; Transparency International UK 2015), many of which echo those presented above. The key elements of these proposed strategies are summarised below. A common theme is the need to strike the right balance between increased Afghan control and donor-managed oversight mechanisms that safeguard taxpayer funds (MEC 2015a).

- **Strategic approach:** Development partners should develop a shared understanding of the nature and scope of corruption through political economy analysis and incorporate anticorruption objectives into security goals from the outset, rather than viewing anti-corruption as a competing goal. They should develop training and guidance on how to recognise and deal with the impact of corruption in the field. They should limit alliances with malign powerbrokers and balance any short-term gains from such relationships against the risk that

empowering these actors will lead to systemic corruption.

- **Delivery channels:** Development partners should consider the volume of assistance which can be absorbed by government systems and be more transparent about how funds are spent. They should consider increasing "on-budget" assistance, while simultaneously strengthening Afghan government public financial management systems.
- **Alignment:** Development partners should recognise that fighting corruption is fundamentally political. They should foster high-level political will when pressing for reforms, while increasing alignment of aid programmes with national priorities and local needs. More investment should be made in donor-government monitoring and evaluation arrangements and capacity to effectively oversee assistance.
- **Partnerships:** Development partners should strengthen coordination with each other, security actors, civil society and the NUG for anti-corruption efforts and processes. They should facilitate citizen-led monitoring, including aid complaints hotlines to pursue and resolve complaints¹.

Do No Harm: Ensuring that interventions do not exacerbate corruption

While discussions around how to protect development assistance from corruption are becoming increasingly well developed, there is much less written on how to ensure that donor interventions themselves do not exacerbate corruption. Johnston and Johnson (2014) caution that anti-corruption initiatives in particular can too easily be co-opted by corrupt interests to distract from their abuses or to justify the persecution of critics and opponents. Moreover, they find that while donor policies may refer to the need to "do no harm", this is more often interpreted as a means to protect their own funds from corruption rather than to avoid overwhelming society's absorptive capacity and avoid capture of anti-

¹ A recent study of such mechanisms in Syria and Afghanistan (Ruppert et al. 2016) found a key challenge to be the reluctance of community members to voice complaints about corruption, because those collecting feedback were often directly or indirectly implicated. Respondents also noted that they do not trust phone-based systems and that they fear reprisal for speaking out against influential community members involved in corrupt practices. To

address this problem, communities suggested regular face-to-face communication, preferably one-on-one, with actors that are not directly associated with programme implementation.

corruption initiatives. Thus, a focus on internal integrity systems may inadvertently aggravate the problem while anti-corruption interventions that are not adapted to fragile contexts may overload the country's administrative system and/or lead to conflict or grievance, especially if expectations among citizens have been raised too high.

Instead, there is a need for greater appreciation of the potential benefits of "halfway" reform outcomes (Johnston 2010). Firstly this means avoiding steps that overwhelm a society's capacity to absorb aid and put it to effective use, and that risk pushing fragile situations and societies into particular kinds of corruption that are severely disruptive. Secondly, it requires building trust to minimize collective-action problems and build broad-based support, by providing basic services - particularly those in which large segments of society share a stake. This should be followed by gradual and carefully balanced strengthening of participation and institutions that can build opposition to corruption, in a climate of growing trust. According to Johnston (2010), success in such contexts is best assessed by examining "kinds of behaviour, in civil society as well as in politics and the economy, that reflect improving climates of expectations and trust."

3. Legal and institutional anti-corruption framework

Given the significant changes which have taken place in place in Afghanistan over the past two to three years, this section focusses on recent legal and institutional reforms in the country.

Since 2014, the NUG has made over 50 commitments to address corruption, proposing what Transparency International has called a "crowded, under-resourced and confusing" set of reforms. (Transparency International 2016b). The commitments cover three broad areas:

- Building capable, accountable and responsible governance: these commitments cover civil service reform, justice sector reform and the participation of civil society in governance and decision-making.
- Improving economic governance: these commitments cover the extractive industries, transparency in company ownership, private sector development and tackling land-grabbing.

- Strengthening public financial management: these commitments cover improving procurement transparency, the transparency of tax affairs, tackling money-laundering and recovering stolen assets, and the transparency of donor aid to Afghanistan.

In addition to these legal-institutional reform commitments (discussed in more detail below), the NUG also took a number of high profile actions shortly after coming into office, in an attempt to signal its commitment to tackling corruption. One of president Ghani's first official actions was to reopen the Kabul Bank case, recover stolen funds, hold accountable those involved, and privatise the successor New Kabul Bank. Despite these efforts, there has been no significant progress in Kabul Bank asset recoveries to date (SIGAR 2016a).

The newly installed government also immediately cancelled a \$1 billion Afghan Ministry of Defence fuel contract which was allegedly marred in corruption, and suspended the officials involved. Ghani also established the National Procurement Commission to review large contracts and provide high-level oversight (SIGAR 2016a).

Many of these early commitments were reiterated at the London Conference in Afghanistan in 2014 (Islamic Republic of Afghanistan 2015). However, since then, some momentum appears to have been lost. The recent Brussels conference on Afghanistan, which took place in October 2016, was seen by many as paying insufficient attention to corruption. Among the 25 short-term deliverables proposed as part of the government's new Self-reliance through Mutual Accountability Framework (SMAF), only one measure refers directly to tackling corruption, namely the development of an anti-corruption strategy, with implementation to begin in 2017 (MEC 2016d). In addition, the commitments have been criticised for failing to include concrete benchmarks with which Afghan citizens can evaluate the reform efforts (Global Witness 2016), and significantly, for the lack of any reference to the obligations of the international community in reducing corruption, a key tenant of the principle of 'mutual self-reliance' (MEC 2016d).

Overall then, the efforts of the Afghan government and the international community can be considered well intentioned, but the country still lacks a comprehensive and institutionalised anti-

corruption strategy and the genuine political will to fight corruption remains elusive (Transparency International and Integrity Watch Afghanistan 2015).

Domestic legal reforms

As noted above, Afghanistan does not yet have a comprehensive anti-corruption strategy, nor does it have a comprehensive anti-corruption law. Nevertheless, elements of such a legal framework have been introduced over the last three years.

Access to information

President Ghani signed off the Access to Information Law soon after taking office in late 2014. While a positive step, the law contains a number of weaknesses including ill-defined terms, conditions, penalties, timelines, and obligations with regards to public authorities (Transparency International and Integrity Watch Afghanistan 2015). In July 2015, the Oversight Commission on Access to Information (OCAI) was established to manage implementation of the new law. However, the presence of government officials on the commission is thought to undermine its independence (FreedomInfo 2014), while the commission lacks any meaningful financial or technical support (Integrity Watch Afghanistan 2016). Thus the NUG's support for the law and the mechanisms to enforce it are questionable. Nevertheless, thanks to donor support, the commission has launched a public and civil service awareness campaign about the law (Integrity Watch Afghanistan 2016).

Whistleblowing

A draft Whistleblower Protection Law in accordance with Article 33 of the United Nations Convention Against Corruption (UNCAC) was recently presented to the Parliamentary Anti-Corruption Caucus (PACC) and submitted to Parliament, although with little impetus from the NUG. This proposed law was drafted after consultation with the Independent Joint Anti-Corruption Monitoring and Evaluation Committee and representatives of relevant government institutions and CSOs, as well as national and international experts. According to the Independent Joint Anti-Corruption Monitoring and Evaluation Committee, if passed in its current form, it would protect whistleblowers from recrimination and establish rules for the

adjudication of whistleblower complaints (MEC 2016c).

Procurement

Shortly after coming to power, the NUG amended the existing procurement law and established the National Procurement Commission to oversee all large procurement contracts. Under the NUG, the Procurement Policy Unit and Contract Management Unit were merged into a single agency, the National Procurement Authority (NPA). The NPA oversees procurement at a national level, manages contracts, and functions as a secretariat to the National Procurement Commission. Both in terms of legal framework and institutional setup, there have been significant improvements in public procurement under the NUG. Nevertheless, according to Integrity Watch Afghanistan, significant reforms to the country's procurement system are still needed including: publication of contracts and related documents, adherence to Open Contracting Data Standards, ensuring transparency of beneficial ownership of companies, reforming procuring units within ministries at both the central and the provincial level, and formulating and implementing an e-procurement strategy. (Integrity Watch Afghanistan 2016)

Other legal reforms

Other recent legal reforms which have the potential to strengthen Afghanistan's anti-corruption system include the amendment of the Minerals Law to incorporate requirements for anti-corruption clauses, conflict of interest, community monitoring and publication of all contracts and subcontracts (MEC 2016c) and the development of a new Procedure for Customs Brokers, which includes measures to address the violation of laws and regulations, and a procedure for obtaining a broker license and legal documents for tax exemption (MEC 2016c).

Furthermore a draft Lobbying Law is currently being proposed to make lobbying practices more transparent and prohibit the receipt of gifts from lobbyists, while a draft Administrative Law is also under consideration, which would regulate how citizens can challenge government decisions, although the current draft is seen to have numerous shortcomings (MEC 2016c).

Institutional reforms

To accompany these legal reforms, the NUG has also introduced a number of institutional reforms. In particular, it has reduced the powers of the inept High Office of Oversight (HOO) to cover only asset registration and verification as well as simplification of business procedures (Integrity Watch Afghanistan 2016). Yet despite this more limited mandate, registration and verification of government officials' assets remains an area of concern (MEC 2016c). Indeed a recent report by the U.S. Special Inspector General for Afghanistan Reconstruction found that out of 83 senior officials in the past two Afghan governments, only one — the current president, Ashraf Ghani — fully complied with financial disclosure laws (SIGAR 2016b).

While the HOO has been largely side-lined, the institutional framework required to replace it has not fully materialised and remains frustratingly fragmented. At the London Conference in December 2014, the government of Afghanistan announced its intention to establish an anti-corruption agency with prosecutorial power, and with membership to be drawn from civil society and qualified legal specialists as well as from the government. However, the NUG has thus far retained the existing institutional arrangements and, consequently, continues to suffer from the same problem of multiple agencies operating in parallel at considerable expense to the budget (Integrity Watch Afghanistan 2016). Instead a number of new institutional initiatives have either been proposed or are in progress.

High Council on Governance, Rule of Law, and Anti-Corruption (HCAC)

Instead of the long anticipated anti-corruption commission, the NUG has established the High Council on Governance, Rule of Law, and Anti-Corruption (HCAC). HCAC exclusively draws its members from various branches of the state, other than Parliament (Integrity Watch Afghanistan 2016). The role of the council is to oversee the drafting and implementation of a national anticorruption strategy. According to Integrity Watch Afghanistan, based on international experience, there is little hope that the HCAC will achieve much success, firstly because such high level coordination councils tend to work only in countries where corruption is not pervasive and law enforcement agencies are functioning, and secondly, because the HCAC is

not independent of government. While the government claims that the HCAC is simply a coordination body, it has some features of a typical anti-corruption agency, including prevention, public outreach, and the mandate to forward corruption cases to the Attorney General's Office in cases which come to its attention (Integrity Watch Afghanistan 2016).

The Anti-Corruption Justice Center (ACJC)

The Anti-Corruption Justice Center (ACJC) was established in June 2016 tasked with combating high-level corruption within the Afghan government. The ACJC is based on the model of Counter Narcotic Justice Center (CNJC), an integrated justice model where police, prosecutors and judges sit under one roof while maintaining their respective independence to adjudicate serious narcotics related cases. The ACJC brings together investigators from the newly reinvigorated Major Crimes Task Force (MCTF), prosecutors from the Attorney General's Office and judges to combat serious corruption. While the ACJC has been touted as "the leading entity for investigating and prosecuting narcotics crimes" and "one of the most efficient, fair, and transparent parts of the Afghan justice system" (MEC 2016e), others have raised concerns that the initiative is little more than "a symbolic move as a sign of cooperation in fighting corruption ahead of and in the wake of international summits on the issue" (MEC 2016e).

The Anti-Corruption Justice Centre (ACJC) held its first two trials on 12th September 2016, which were open to the public, and attended and monitored by representatives from civil society, media, and national and international observers (RAI-SEE 2016).

Independent Joint Anti-Corruption Monitoring and Evaluation Committee (MEC)

The Independent Joint Anti-Corruption Monitoring and Evaluation Committee (MEC) was formed in 2010 with a mandate to create anti-corruption benchmarks for the Afghan government and international community, as well as to independently monitor and evaluate progress in meeting those goals through quarterly meetings in Kabul. The MEC has been seen by many as a success thanks largely to its independence and technical expertise, although it has been argued that the process for selecting international members lacks transparency while the Afghan

president has full discretion to appoint the body's Afghan members. Furthermore, it has suffered from the absence of any statutory authority to act, undermining its ability to enforce its recommendations, and has received mixed political support from the Afghan government. Nevertheless, following the formation of the National Unity Government, MEC has reported a "dramatic improvement" in the responsiveness of Afghan government offices to implement MEC recommendations (SIGAR 2016). Indeed, President Ghani has recently issued a new decree on the MEC requiring all government and international organizations to provide the MEC with the information it requests and to implement its recommendations (President of the Islamic Republic of Afghanistan 2016).

The Attorney General Office (AGO)

The AGO has also implemented a number of internal reforms, including the reassignment of senior prosecutors, the development of terms of reference for prosecutors and administrative staff aimed at preventing undue interference, and greater vetting by the Internal Appointment Committee of new prosecutors, as well as evaluation of all prosecutors on an annual basis to ensure quality of performance (MEC 2016c).

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