

UK aid to Afghanistan

Country portfolio review

November 2022

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Overall review scores and what they mean

GREEN

Strong achievement across the board. Stands out as an area of good practice where UK aid is making a significant positive contribution.

**AMBER/
RED**

Unsatisfactory achievement in most areas, with some positive elements. An area where improvements are required for UK aid to make a positive contribution.

**GREEN/
AMBER**

Satisfactory achievement in most areas, but partial achievement in others. An area where UK aid is making a positive contribution, but could do more.

RED

Poor achievement across most areas, with urgent remedial action required in some. An area where UK aid is failing to make a positive contribution.

OGL

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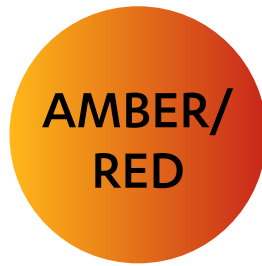
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UK aid to Afghanistan lacked a credible and realistic approach to its central goal of building a viable Afghan state. While it provided valuable support to Afghan citizens, including women and girls, it failed to make substantial progress towards its strategic objectives.

Over two decades, the UK disbursed nearly £3.5 billion in aid to stabilise Afghanistan and build a functional state. We find that the UK's approach contained a number of flaws. It did not rest on a viable and inclusive political settlement, resulting in a long-running counter-insurgency campaign against the Taliban that undermined the legitimacy of the state-building process. The UK's first priority was to support the US in its military campaign, which led to poor choices on the use of aid. Channelling funding in such high volumes through weak state institutions distorted the political process and contributed to entrenched corruption. The creation of a parallel institutional structure to manage international aid drew capacity away from the Afghan administration. The UK government provided over £400 million in aid over six years to fund the Afghan security services, including paying the salaries of the Afghanistan National Police, who were engaged primarily in counter-insurgency operations against the Taliban. This did not improve the quality of civilian policing, and implicated the UK aid programme in criminality and human rights abuses.

The UK also supported the delivery of basic services and development programmes to the Afghan population, mainly through multilateral partners. This improved access to health services and education (including for girls), expanded infrastructure (for example, power, electricity and irrigation), and promoted agriculture and livelihoods. Large numbers of Afghans benefited directly, and there were some improvements in health outcomes, literacy and other development indicators. However, deteriorating economic conditions, declining security and recurrent drought over the period resulted in increased poverty and food insecurity. Empowering women and girls was a strong focus for UK aid. There were successful pilots on attracting excluded girls back into education and providing services to victims and survivors of gender-based violence, as well as efforts to reform restrictive laws and social norms. While significant numbers of girls and women benefited directly, progress in tackling gender inequality was still at an early stage. Over the period, the UK increased its levels of humanitarian support, helping large numbers of people, but there was limited investment in building resilience in the face of recurrent humanitarian crises.

The review awards an overall amber-red score for UK aid to Afghanistan, on the basis of unrealistic objectives, flawed approaches and limited evidence of progress towards its strategic objectives.

Individual question scores

Question 1

Relevance: How well did the UK aid portfolio respond to Afghanistan's humanitarian and development needs and the UK's strategic objectives?



Question 2

Effectiveness: How effectively did the UK aid portfolio deliver against its strategic objectives in Afghanistan?



Question 3

Coherence: How internally and externally coherent has the UK's work been in Afghanistan?



Acronyms

Acronym	Definition
ACBAR	Agency Coordinating Body for Afghan Relief and Development
ANATF	Afghanistan National Army Trust Fund
ANP	Afghanistan National Police
ARTF	Afghanistan Reconstruction Trust Fund
CDC	Community Development Council
CSO	Civil society organisation
CSSF	Conflict, Stability and Security Fund
EU	European Union
DFID	Department for International Development
FCDO	Foreign, Commonwealth and Development Office
FCO	Foreign and Commonwealth Office
GBV	Gender-based violence
ICAI	Independent Commission for Aid Impact
ICRC	International Committee of the Red Cross
IMF	International Monetary Fund
K4D	Knowledge for Development
LOTFA	Law and Order Trust Fund for Afghanistan
MOIA	Ministry of Interior Affairs
NATO	North Atlantic Treaty Organisation
NGO	Non-governmental organisation
OCHA	Office for the Coordination of Humanitarian Affairs
ODA	Official development assistance
OSJA	Overseas Security and Justice Assessment
SIGAR	Special Inspector General for Afghanistan Reconstruction
TPM	Third-party monitoring
UN	United Nations
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations International Children's Emergency Fund

Executive summary

Over the past two decades, the UK took part in an ambitious international effort to stabilise Afghanistan and build a functional state, providing nearly £3.5 billion in aid. That effort came to an abrupt end in August 2021 with the withdrawal of international military forces and the takeover of Kabul by the Taliban. While UK officials have now left Afghanistan, the UK continues to provide emergency support through partners in response to an escalating humanitarian crisis.

This country portfolio review covers UK aid to Afghanistan during the period from 2014 to the fall of Kabul in 2021. It assesses whether the country portfolio was relevant to the country's needs and based on credible and realistic goals, whether it was coherent across the UK government and with international partners, and what progress was being made towards its objectives. We look in particular at three of those objectives: building a viable Afghan state, empowering women and girls, and meeting humanitarian need.

This is an unusual context for an ICAI review, in that many of the results of UK aid are now at risk of reversal under Taliban rule. We are not seeking to assess the long-term impacts of past UK aid in this new and rapidly evolving context. Our purpose is rather to assess the relevance, effectiveness and coherence of UK aid before the Taliban takeover, and to capture some of the rich body of lessons from the UK's long experience in Afghanistan. ICAI's remit is limited to UK aid. While this review necessarily touches on the wider political and security context of international intervention in Afghanistan, it is not our intention to comment on political or military decisions.

Relevance: How well did the UK aid portfolio respond to Afghanistan's humanitarian and development needs and the UK's strategic objectives?

The core objective of UK aid to Afghanistan was to promote stability by building a viable Afghan state. The UK followed a state-building approach that had been used in past interventions, particularly in the Western Balkans in the 1990s and 2000s, at a time of heightened confidence in the capacity of the international community to remake war-torn states. It reflected UK government guidance on state-building at the time and was aligned with the UK National Security Council objective of countering security threats to the UK. It also enjoyed broad support from the Afghan public, which saw the state as protection against insecurity and lawlessness.

However, there were flaws in the state-building approach that contributed to its eventual failure. These flaws were common to the international mission in Afghanistan, in which the US was the dominant influence. Despite misgivings about the US approach, the UK chose to prioritise the transatlantic alliance, rather than chart a different course. The US decided at an early stage to exclude the Taliban from the political process and instead pursue a military victory over them. As a result, the state-building project did not rest on a broad political agreement to make it legitimate among Afghan elites and the Afghan public, on whose support it depended. The Taliban's exclusion led to a long-running insurgency that intensified over the review period. As the international community increased its support to the Afghan state to conduct counter-insurgency operations, the 'softer' state-building objectives of promoting democracy and the rule of law took second place, further undermining the legitimacy of the state.

Security imperatives also limited the options available to the UK aid programme. The UK worked almost exclusively with the Afghan central government, with limited engagement with local institutions and political leaders. It took a largely technocratic approach to building the capacity of state institutions, focusing on their internal systems and processes, rather than their relationships with Afghan society. It also left UK aid subordinate to rapidly changing objectives and short planning horizons in the security arena, leading to unrealistic assumptions about what was achievable.

The huge scale of UK and international aid support for the Afghan state distorted the development of Afghan institutions. International support (aid and military) accounted for half of the Afghan national budget in 2020, with no prospect of reducing aid dependency in the short or medium term. This far exceeded the capacity of Afghanistan's weak institutions to make effective use of the funds. To meet spending targets, aid funds

were managed by parallel institutions staffed by consultants, which drew capacity away from the Afghan administration. The high volume of support also created intense competition among Afghan political elites to secure access to international resources, contributing to corruption and political fragmentation. By 2021, 98.7% of Afghans described corruption as a major problem for Afghanistan as a whole – up from 76% in 2014.¹

These dilemmas became more acute over the review period, as Taliban influence across the country increased. They were well understood and analysed by UK government officials at the time. However, the UK's determination to provide unconditional support to the US meant that there was no attempt to reconsider the approach to state-building, even as its prospects of success receded.

The UK's largest programme was a contribution to the World Bank-administered Afghanistan Reconstruction Trust Fund (ARTF), which received £668 million (38% of UK aid) over the review period. It supplied the Afghan government with the resources to provide basic services such as health and education, invest in infrastructure and support agriculture and livelihoods. These were relevant to Afghanistan's many pressing development challenges. The ARTF also provided a means of financing the Afghan government's fiscal deficit, supplying 30% of the non-military budget. The decision to direct ARTF resources through the budget reflected the view that this would help to build the legitimacy of the state. In retrospect, it might have been preferable to use a wider range of delivery channels, to avoid overwhelming state capacity.

Humanitarian conditions deteriorated over the review period, due to escalating conflict and a succession of droughts. By 2019, a third of Afghans were in acute humanitarian need and 5 million (12.5% of the population) were forcibly displaced. The UK appropriately scaled up its humanitarian support in response, from £23.5 million in 2014 (12% of the total) to £53 million in 2020 (23%). In a data-poor environment, it invested in building national capacity for humanitarian needs assessments, and was an active and informed participant in coordination bodies. However, despite the recurrent droughts, the UK remained largely reactive to humanitarian crises, investing relatively little in crisis prevention and resilience-building.

Overall, we award an **amber-red** score for the relevance of UK aid to Afghanistan, as its core objective of building a viable state was pursued through a flawed approach that was poorly matched to Afghan realities.

Effectiveness: How effectively did the UK aid portfolio deliver against its strategic objectives in Afghanistan?

UK aid achieved only limited progress towards strengthening the Afghan state. The ARTF directed its support via the Afghan central budget. To enable it to do so, the ARTF invested in building central government capacity in areas such as public financial management, procurement and public administration. However, the resulting gains in capacity were modest and unsustainable. The reform agenda was driven by international partners, with limited ownership by Afghan leaders. Implementation was held back by low human capacity in government agencies, while constant rotation of staff meant that any gains from training quickly dissipated. ARTF programmes were usually managed by project implementation units staffed by consultants, which drew competent personnel away from the administration. Towards the end of the review period, the UK government's own analysis described the Afghan administration as inherently weak, and captured by a narrow political elite who benefited from international aid flows but had little interest in supporting national development.

The UK government planned to provide more than £400 million in aid over six years to fund the salaries of the Afghanistan National Police (ANP), via a trust fund managed by the United Nations Development Programme (UNDP). The Foreign, Commonwealth and Development Office told us that £252 million in UK aid was ultimately spent on Afghan police and prison officer salaries. This was pursuant to a commitment the UK had made to international partners to contribute to funding the operating costs of the Afghan security forces. The ANP acted primarily as a paramilitary force, operating armed checkpoints across the country in an attempt to control the Taliban insurgency. It suffered heavy casualties, leading to low morale, desertions and attrition rates of around 25% each year. Its recruits were only lightly trained, to facilitate rapid deployment.

¹ *Afghanistan in 2014: A survey of the Afghan people*, The Asia Foundation, 2014, pp. 95, 174 and 188, [link](#); *Afghanistan flash surveys on perceptions of peace, COVID-19, and the economy: Wave 3 findings*, The Asia Foundation, 2021, p. 111, [link](#).

Theft of arms and equipment was widespread and UNDP struggled to address a widespread problem with 'ghost officers' on the payroll.² There were numerous reports from human rights organisations of police corruption and brutality, including extortion, arbitrary detention, torture and extrajudicial killings.³ There were also recurrent concerns about UNDP's management of the trust fund. The UK nonetheless chose to honour its international burden-sharing commitment. UK support for police salaries helped protect Afghan communities from Taliban incursions, and may have reduced the need for ANP officers to demand bribes from citizens. However, there was limited progress in improving civil law enforcement, as the ANP did not develop a substantial civilian policing role, making it a questionable use of the aid budget. We found evidence of a number of attempts at senior levels to terminate the support, which were overruled at the highest levels of the UK government.

UK support through the ARTF helped deliver basic services to the Afghan population. The results included expanded access to healthcare. The subsequent increases in skilled birth attendance and treatment for acute malnutrition contributed to reductions in maternal, infant and child mortality. The ARTF built schools in remote areas and, by 2019, its support had enabled 4.3 million children (including 1.6 million girls) to attend school regularly. There were improvements in literacy, including for girls, although gender disparities remained wide. The ARTF was a significant investor in infrastructure, helping to expand access to electricity, water, sanitation and all-season roads. There is some evidence that its investments in agriculture and rural livelihoods helped to reduce poverty in remote areas. The ARTF struggled to measure the development outcomes attributable to its interventions, but is nonetheless likely to have delivered tangible benefits to Afghans on a significant scale. However, declining economic and humanitarian conditions meant that, while there were some periods of improvement, overall poverty rates increased over the review period.⁴

Empowering women and girls was a significant focus of UK aid throughout the review period. This was a challenging undertaking, given Afghanistan's ranking of 157th out of 162 countries for women's equality.⁵ The UK funded some innovative pilot programmes designed to attract excluded girls in remote communities back into education, and to develop models for supporting victims and survivors of gender-based violence. These produced promising evidence on approaches that could work in the Afghan context, but there was no mechanism to take them to scale. The UK used its position as a major ARTF funder to push for initiatives for women and girls across its portfolio. Its advocacy efforts contributed to reforms to government policies, laws and institutions, although the practical impact for women was limited by a lack of government ownership and implementation capacity. It sought to promote social norm change, including by educating men and boys, working with religious and community leaders and media organisations to spread messages about women's rights, and highlighting the achievements of female role models, including parliamentarians, civil servants, business leaders and army officers. We find that the UK's support is likely to have made a significant difference to the substantial numbers of Afghan women and girls who benefited directly, but progress towards its strategic objectives of strengthening girls' education and women's participation in the economy and public life was still at an early stage. Amid widespread concerns that the benefits have been lost under the Taliban, some of the experts we spoke to were cautiously optimistic that the efforts of the UK and its partners had helped create lasting pressure for social change.

The UK generally made effective use of multilateral delivery partners, which offered technical strength, strong systems for managing fiduciary risks (that is, risks of improper use of UK aid funds), and the capacity to operate across the country. However, there were persistent concerns about high management costs within their lengthy supply chains, and the UK did not always commit enough resources to the relationships to address operational weaknesses when they emerged. The UK had relatively strong processes for managing

2 'Ghost officers' are fictitious personnel entries, created to divert resources. See "Section 1: Chasing ghosts" in 30 July, 2020 *quarterly report to Congress*, Special Inspector General for Afghan Reconstruction, July 2020, pp. 3–11, [link](#).

3 *Afghanistan 2015 human rights report*, US Department of State, 2016, [link](#); Human Rights Watch submission to the Universal Periodic Review of Afghanistan, 31st session of the Universal Periodic Review, 3rd cycle, 2018, [link](#); *Police in conflict: lessons from the U.S. experience in Afghanistan*, Special Inspector General for Afghan Reconstruction, June 2022, p. xviii, [link](#); *Afghanistan 2020 human rights report, Country reports on human rights practices for 2020*, US Department of State, Bureau of Democracy, Human Rights and Labour, p. 8, [link](#).

4 The Asian Development Bank reports that while in 2014 the share of the population living below the poverty line was 39.1%, by 2020 this had increased to 49.4%. See *Basic 2016 statistics*, Statistics and Data Innovation Unit, Asian Development Bank, 2016, [link](#) and *Basic statistics 2021, Asia and the Pacific*, Asian Development Bank, 2022, [link](#). Although poverty rates were reported to be in decline from 2016 to 2020, a House of Lords review notes that "Poverty rates are also thought to have increased by the end of the review period in 2020 due to COVID-19". *The UK and Afghanistan*, House of Lords, 2021, p. 48, [link](#).

5 *UNDP human development reports (2020) Gender Inequality Index*, United Nations Development Programme, [link](#).

fiduciary risks. However, it performed less well on its commitment to avoid inadvertently exacerbating local conflicts ('do no harm'). Much of the ARTF programming implemented during the review period was not based on analysis of local conflict dynamics, while the UK's own risk assessments identified a high risk that ANP officers paid through UK aid funds might engage in criminal conduct and human rights abuses. The UK put considerable effort into programme monitoring, including using third-party monitors to verify results, but lacked systems for tracking progress towards its strategic objectives for the country portfolio as a whole.

We award UK aid to Afghanistan an **amber-red** score for effectiveness, in the face of limited evidence of progress towards its strategic objectives, while noting some positive achievements on basic services and support for women and girls.

Coherence: How internally and externally coherent has the UK's work been in Afghanistan?

The UK conducted high-quality analysis of Afghanistan's changing context, which was updated regularly. However, given short staff postings and high turnover, it did not invest sufficiently in knowledge management and learning. As a result, the UK country team suffered from continuous loss in contextual knowledge and institutional memory, which affected the quality of its partnerships and programme management.

UK government departments generally worked together well, with close collaboration on aid programmes and shared challenges. However, relationships between the embassy in Afghanistan and UK government counterparts in London were not always as effective. Key decisions were often made at ministerial or Cabinet Office level, sometimes without seeking the advice of expert staff in-country. A prominent example was the decision to continue UK funding for police salaries, to maintain the transatlantic relationship, despite concerns at a senior level as to whether this was a suitable use of the UK aid budget.

As with other donors, UK aid to Afghanistan was provided within strategic parameters set by the US. This shaped the options available to UK aid – for example, by making it imperative to provide large-scale, open-ended support to the Afghan central government and security forces, and by limiting the ability to pursue a broader political settlement. US strategic objectives changed considerably over the period, reflecting variations in the US appetite to remain engaged, and often came with unrealistic timetables. This translated into some unrealistic objectives and timetables for UK aid, and made it difficult for the UK to alter its strategy, even as conditions in Afghanistan deteriorated and its objectives appeared increasingly unattainable. Ultimately, the February 2020 US agreement with the Taliban, setting a timetable for the unconditional withdrawal of US troops, made it necessary to abandon most of the objectives of the UK aid programme, despite heavy sunk costs.

The UK was well regarded among international partners in Afghanistan. It used its diplomatic influence to promote joint international action on Afghanistan, including by hosting international conferences in 2014 and 2016. It was an active and informed participant in donor coordination bodies, and used its influence with multilateral agencies to drive up the quality of international support. Relationships with Afghan political leaders were often challenging and, towards the end of the review period, UK aid staff in Afghanistan lacked the necessary experience in policy dialogue and advocacy.

Overall, we award the UK a **green-amber** score for coherence, on the basis that the elements within the control of those responsible for UK aid were largely coherent.

Recommendations

The report captures a range of important lessons, both positive and negative, from UK assistance to Afghanistan, and offers three recommendations for future stabilisation efforts.

Recommendation 1

In complex stabilisation missions, large-scale financial support for the state should only be provided in the context of a viable and inclusive political settlement, when there are reasonable prospects of a sustained transition out of conflict.

Recommendation 2

UK aid should not be used to fund police or other security agencies to engage in paramilitary operations, as this entails unacceptable risks of doing harm. Any support for civilian security agencies should focus on providing security and justice to the public.

Recommendation 3

In highly fragile contexts, the UK should use scenario planning more systematically, to inform spending levels and programming choices.

1. Introduction

- 1.1 In 2001, following the 11 September al-Qaeda attacks on the US, the UK took part in an international military coalition that overthrew the Taliban regime.⁶ Over the next two decades, it worked with the US and other international partners on an ambitious project to build a stable and functional Afghan state, and thereby eliminate threats to international security. That effort came to an abrupt end in August 2021 with the withdrawal of international forces and the takeover of Kabul by the Taliban. In the intervening period, the UK spent nearly £3.5 billion in development and humanitarian aid in Afghanistan, with annual spending peaking at around £370 million in 2019.
- 1.2 The Taliban takeover and the international withdrawal have come at great cost to Afghanistan's citizens and economy. The events led to a rapid deterioration of an already dire humanitarian situation, leaving an estimated 24.4 million people (around 55% of the population) in need of humanitarian aid.⁷ While the UK has withdrawn its diplomats and aid officials from Afghanistan, it continues to contribute to humanitarian relief and has worked with other donors to unlock multilateral funding for basic services.
- 1.3 This country portfolio review looks at UK aid to Afghanistan during the period from 2014, when British troops ended their combat role in Helmand province,⁸ until August 2021. It assesses whether UK aid was based on credible and realistic goals, given the country's evolving needs, and to what extent it made meaningful progress towards those goals. It explores whether UK aid was coherent across the UK government and with international partners. We also provide a brief, non-evaluative account of UK humanitarian aid since August 2021 (see **Annex 2**). Our review questions are set out in **Table 1**.
- 1.4 This is a highly unusual context for an ICAI review. The Taliban takeover (which took place as the review was getting under way) and the suspension of most international development assistance means that many of the objectives of the UK aid programme have been abandoned for the foreseeable future. This has come about through circumstances beyond the control of the UK aid programme – primarily through the conclusion of a February 2020 agreement between the US government and the Taliban on the withdrawal of US forces.⁹ However, the situation raises important questions about UK aid to Afghanistan up to that point, given the enormous scale of the investment. It remains relevant to ask whether UK aid was guided by realistic objectives and plausible strategies at the time that it was programmed, and whether it had succeeded in delivering meaningful results before the international withdrawal.
- 1.5 ICAI's remit is limited to reviewing the use of the aid budget. While this review necessarily touches on the wider political and security context, it is not our intention to comment on political or military decisions. The main purpose of this review is to generate lessons for the future use of UK aid for stabilising war-torn countries.
- 1.6 ICAI would like to pay tribute at the outset to the extraordinary efforts made by so many UK staff and partners – both Afghan and UK nationals – on the aid programme over the 20-year period, often at considerable personal risk, and to the 457 UK service personnel who lost their lives in Afghanistan seeking to create the conditions for peace.

⁶ The UK's military intervention was based initially on the right to collective self-defence with the US, following a UN Security Council resolution (1368, 12 September 2001, [link](#)) that the 11 September attacks represented "a threat to international peace and security". The Security Council subsequently mandated a 5,000-strong International Security Assistance Force (Resolution 1386, 20 December 2001, [link](#)), which from August 2003 came under NATO command. See *International Security Assistance Force in Afghanistan*, Claire Taylor, House of Commons Library, 9 February 2009, [link](#).

⁷ *Humanitarian needs overview – Afghanistan*, United Nations Office for the Coordination of Humanitarian Affairs, January 2022, p. 28, [link](#).

⁸ *UK ends combat operations in Helmand*, Ministry of Defence news story, 26 October 2014, [link](#).

⁹ *Afghan conflict: US and Taliban sign deal to end 18-year war*, BBC News, 29 February 2020, [link](#).

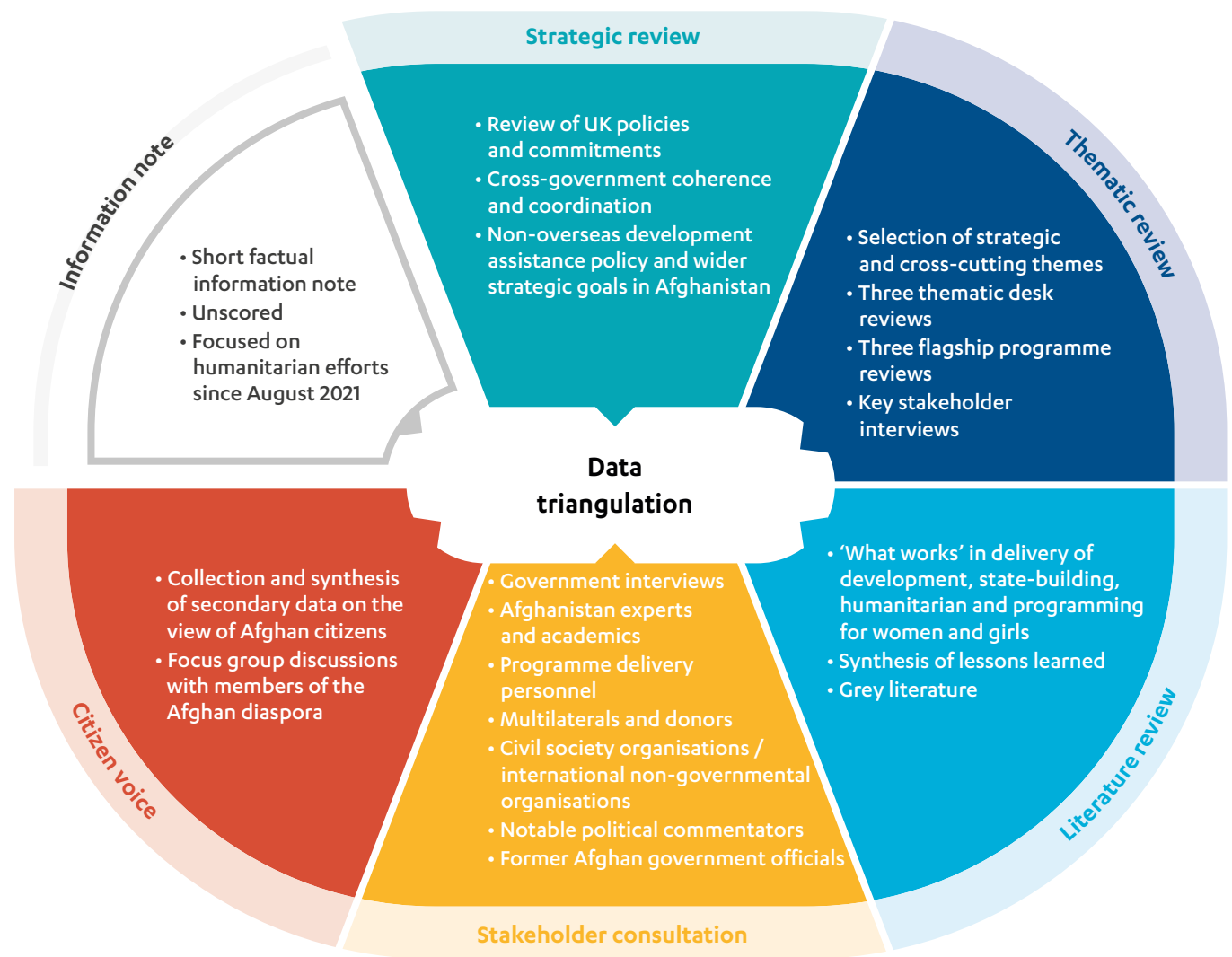
Table 1: Our review questions

Review criteria and questions	Sub-questions
<p>1. Relevance: How well did the UK aid portfolio respond to Afghanistan’s humanitarian and development needs and the UK’s strategic objectives?</p>	<ul style="list-style-type: none"> • To what extent was UK aid to Afghanistan guided by credible and realistic objectives and strategies? • How well did the UK understand and respond to the development, humanitarian and peacebuilding needs and priorities of the people of Afghanistan, especially vulnerable groups? • How well did the UK adapt its approach to the evolving context in Afghanistan?
<p>2. Effectiveness: How effectively did the UK aid portfolio deliver against its strategic objectives in Afghanistan?</p>	<ul style="list-style-type: none"> • How well did the UK aid programme deliver against its intended outcomes? • How well did the UK aid programme monitor its results? • How effectively did UK aid support women and girls? • How well did the UK use different delivery channels and manage the risks?
<p>3. Coherence: How internally and externally coherent has the UK’s work been in Afghanistan?</p>	<ul style="list-style-type: none"> • How well did the UK build partnerships with, and influence, other governments, civil society, multilateral agencies, and other actors? • How clear was the division of responsibilities between different UK departments and agencies and how well did they work together? • How well has the UK learned from other governments and partners, and how has it disseminated its own learning to others?

2. Methodology

2.1 This is a country portfolio review, examining the totality of UK aid to Afghanistan during the period from 2014 to August 2021, including programming through multilateral partners. It is a strategic assessment, looking at the extent to which the portfolio achieved its overall objectives. It looks at three of those objectives in particular: building a viable Afghan state (hereafter, referred to as ‘state-building’), empowering women and girls, and responding to humanitarian need. While the UK’s approach and portfolio evolved over the period, these were consistently among its chief objectives. The review also assesses the UK’s choice of delivery channels, including its use of and engagement with multi-donor trust funds.

Figure 1: Our methodology



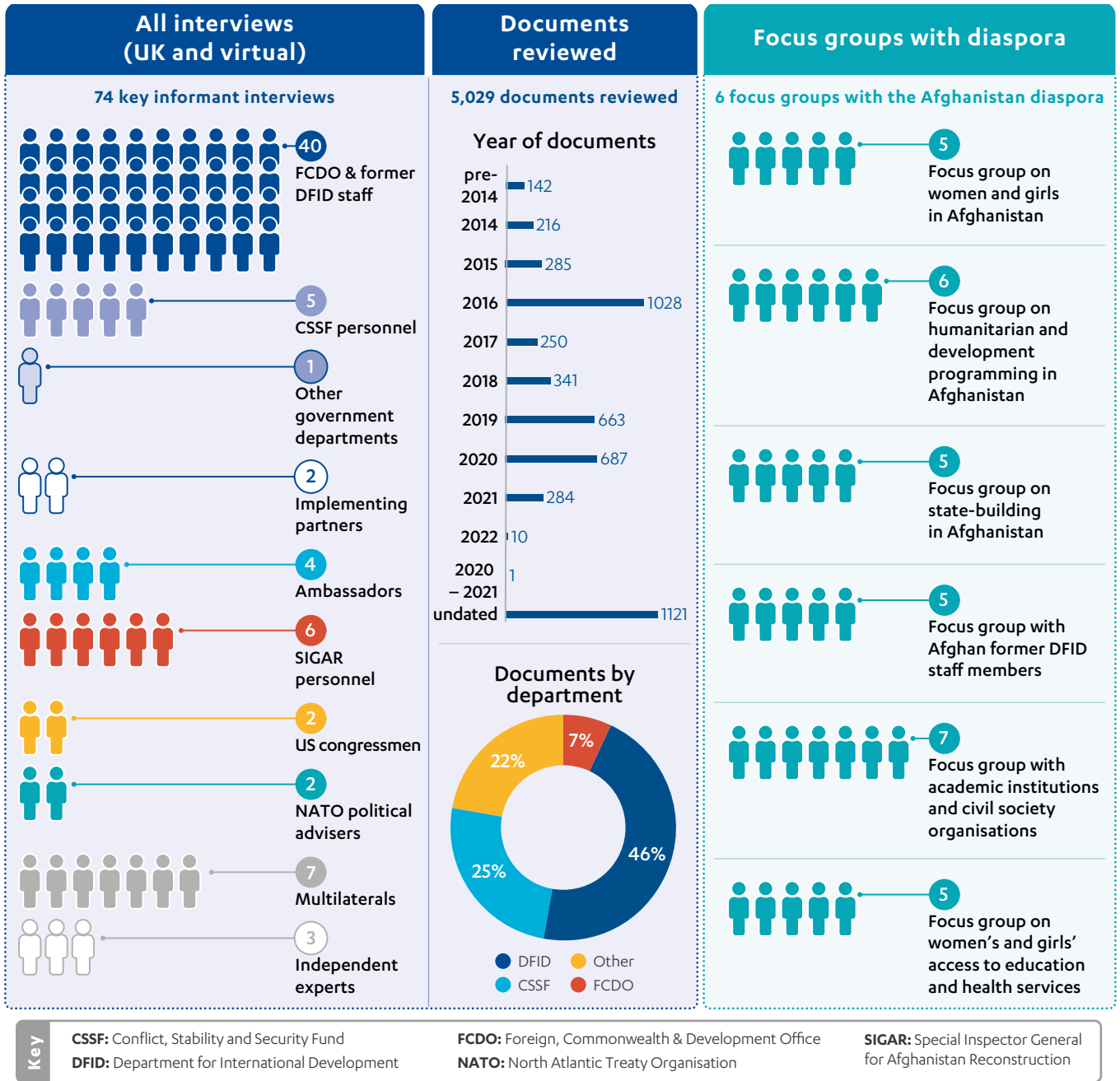
2.2 The methodology involved the following components.

- **Strategic review:** We undertook a desk-based mapping of relevant policies, strategies and guidance, a broader document review, and key informant interviews with relevant UK government staff, particularly from the Foreign, Commonwealth and Development Office (FCDO), supplemented by interviews with academic experts and other development partners.
- **Thematic review:** We explored a selection of strategic and cross-cutting themes across the UK portfolio and within a selection of flagship programmes. We assessed how well the portfolio as a whole contributed to three strategic objectives: i) state-building, ii) empowering women and girls, and iii) responding to humanitarian need. The individual programmes that we assessed under each theme are listed in **Annex 1**.
- **Literature review:** Our literature review is published separately and forms part of the evidence used to inform our assessment. It provides an overview of the most important published and grey literature (including documents published by the major bilateral and multilateral institutions active in Afghanistan) on the international approach to stabilisation in Afghanistan.
- **Stakeholder consultation:** We conducted stakeholder consultations and interviews with current and former personnel who worked for the UK in Afghanistan over the review period, programme delivery personnel, Afghanistan experts, academics, independent contractors, multilateral counterparts, other donors, international and Afghan non-governmental organisations, and notable political commentators.
- **Citizen voice:** As security conditions made it risky to conduct research with citizens inside Afghanistan, we undertook focus group discussions with Afghans in the diaspora in lieu of our usual citizen engagement. These focused on key informants, such as former Afghan government officials and staff working with the UK government and its implementing partners on UK aid programmes. We also collected and synthesised secondary data on how the views of Afghan citizens evolved over the review period.
- **Information note:** A short, factual information note forms an annex to this review, covering UK aid spending on humanitarian assistance to Afghanistan since the international military withdrawal in August 2021.

2.3 Full details of the methodology and sampling approach are provided in the approach paper, available on the ICAI website.¹⁰

¹⁰ UK aid to Afghanistan: Approach paper, ICAI, June 2022, [link](#).

Figure 2: Breakdown of stakeholder interviews and documents reviewed



Box 1: Limitations to our methodology

This review methodology was subject to a number of limitations.

- **Lack of field research:** The international withdrawal and the takeover of government by the Taliban occurred during our review, leading to a rapidly deteriorating security situation. The UN offered to facilitate a visit by ICAI to Afghanistan, as it has done for officials from other donor countries, but FCDO did not approve this, citing, as reasons, the security situation in the country at the time and the duty of care it holds for ICAI staff. FCDO accepted that its attitude was more risk-averse than that of other countries which had visited under the UN's protection, and agreed to reconsider an ICAI visit at a later date. Our interviews with UK government officials and partners were conducted either remotely or after their return to the UK. ICAI is committed to hearing the voices of citizens affected by UK aid. We discussed with three research organisations in Afghanistan the feasibility of them conducting research with citizens on our behalf, but ethical concerns about levels of risk to both participants and researchers

and other practical difficulties prevented this. In lieu of direct citizen engagement, we conducted key informant interviews with Afghan professionals in the diaspora and collected data from secondary sources on the evolution of Afghan citizens' views over the review period.

- **Data on effectiveness:** Our assessment of the effectiveness of UK aid depends primarily on results data generated by programme monitoring and evaluation systems. To the extent possible, we have triangulated these through key informant interviews, published sources and feedback from Afghan professionals in the diaspora. We also conducted our own assessment of the credibility of the available results data. However, declining security conditions in Afghanistan during the review period meant that those responsible for managing UK aid programmes had limited capacity to verify the results generated by implementing partners. Afghanistan is also a data-poor environment, lacking reliable official statistics (including census data), which makes it challenging to assess results at outcome level. Our conclusions on effectiveness are subject to appropriate caveats.

3. Background

- 3.1 Afghanistan is a landlocked, multi-ethnic country in south-central Asia. Its estimated population of 41.7 million¹¹ is three-quarters rural and widely dispersed across a vast territory, much of it remote, mountainous and arid. The capital, Kabul, is one of the world's fastest growing cities; its population of 4.8 million has increased fourfold since 2001.¹² Afghanistan has a young population, with 47% under the age of 15. It is also ethnically diverse: the Pashtun tribes make up the largest ethnic group, with an estimated 42% of the population (including the nomadic Kuchi group), followed by Tajiks (27%), Hazaras (9%), Uzbeks (9%), Aimaq (4%), Turkmen (3%) and Baluch (2%).¹³ While Islam is practised by the majority of the population, Afghanistan has diverse religious and cultural traditions,¹⁴ which in turn shape attitudes towards the state, gender roles and the outside world.¹⁵ The country has been war-torn for four decades, with a history of foreign invasions and civil conflict among its tribal and ethnic groups.
- 3.2 Afghanistan first emerged as a political entity in the 18th century and became an independent state after the First World War, under a Pashtun monarchy.¹⁶ Armed resistance against external invaders – including three wars against the British – in the preceding century helped create the conditions for unification. However, Afghanistan's tribal groups continued to enjoy high levels of autonomy, with diverse customary systems of local government.¹⁷
- 3.3 In the 1970s, Afghanistan went through a period of social reform under a Soviet-backed People's Democratic Republic. This was overthrown in 1978, triggering a decade-long Soviet military occupation.¹⁸ The 'Mujahidin' armed insurgency against the Soviets, which enjoyed extensive Western support, adopted conservative Islam as its unifying ideology and opposed interference from both sides of the Cold War. The conflict led to the displacement of millions of refugees and the exodus of most of the country's educated elite, leaving Islamic education through mosques and madrasas in a dominant position.¹⁹
- 3.4 In the civil conflict that followed the Soviet withdrawal in 1989, an Islamic fundamentalist group, the Taliban, gained control of nearly two-thirds of the territory. The Taliban (the name means 'students' in Pashto) began as a group of students and scholars committed to fighting crime and corruption. They took a strict approach towards the enforcement of Sharia law, sharply curtailing civil liberties – especially for women and religious minorities²⁰ – but also winning a degree of public support for their efforts to restore law and order.²¹ The Taliban permitted al-Qaeda to operate on their territory, and the 11 September 2001 terrorist attacks against the US were planned from Afghanistan. The Taliban's refusal to extradite the al-Qaeda leader, Osama bin Laden, led to the US-led invasion of Afghanistan later that year, supported by the 'Northern Alliance' group of resistance fighters. This resulted in the fall of the Taliban and the establishment of the International Security Assistance Force led by the North Atlantic Treaty Organisation (NATO) in 2001.
- 3.5 The international mission to stabilise and reconstruct Afghanistan, which ran from 2001 to August 2021, found a country left fragmented and bitterly divided by the long legacy of conflict. State institutions were heavily degraded and had to be rebuilt almost from the ground up. The underdeveloped formal economy was dwarfed by an illicit economy of drugs – and arms trafficking, and most Afghans made a

11 *Humanitarian needs overview – Afghanistan*, United Nations Office for the Coordination of Humanitarian Affairs, January 2022, p. 6, [link](#).

12 *Afghanistan: Key socio-economic indicators*, European Asylum Support Office, 2020, p. 12, [link](#).

13 Much of the data on Afghanistan's demographic and ethnic composition is estimated, since the last population census was conducted in 1979 and was incomplete. *The Afghan population*, Swedish Committee for Afghanistan, undated, [link](#); *Afghan ethnic groups: A brief investigation*, North Atlantic Treaty Organisation Civil-Military Fusion Centre, 2011, p. 1, [link](#); *Afghanistan: Key socio-economic indicators*, European Asylum Support Office, 2020, p. 35, [link](#); *Humanitarian response plan Afghanistan*, United Nations Office for the Coordination of Humanitarian Affairs, p. 9, [link](#).

14 *Religion in Afghanistan*, Swedish Committee for Afghanistan, undated, [link](#); *The role of Islam in shaping the future of Afghanistan*, HCPR (Humanitarian Policy and Conflict Research) Central Asia, 2001, p. 3, [link](#).

15 *Afghanistan: An introduction to the country and people*, Marine Corps Institute, 2003, [link](#).

16 *A historical timeline of Afghanistan*, PBS News Hour, undated, [link](#); *Afghanistan – a cultural and political history*, Thomas Barfield, 2010, pp. 5 and 181.

17 *Afghanistan – a cultural and political history*, Thomas Barfield, 2010, p.5; *Informal order and the state in Afghanistan*, Jennifer Murtashvili, 2016, pp. 35-37, [link](#).

18 *Afghanistan's political history: Prospects for peaceful opposition*, Thomas Barfield, Accord: Incremental peace in Afghanistan, Issue 27, p. 17, [link](#).

19 *The role of Islam in shaping the future of Afghanistan*, HCPR (Humanitarian Policy and Conflict Research) Central Asia, 2001, pp. 1 and 7, [link](#).

20 *Afghanistan human development report 2007*, United Nations Development Programme, 2007, p. 55, [link](#).

21 *Ethnicization of politics in Afghanistan*, Hamidullah Qeyam, 2012, p. 21, [link](#).

living from smallholder agriculture. The international mission faced a continuing armed insurgency from the Taliban, which operated across the Pakistani border and enjoyed substantial financial and logistical support from backers within Pakistan. In 2010, the US government ‘surged’ an additional 30,000 troops into Afghanistan, with the goal of stabilising the situation before handing over security responsibilities to the Afghan security services in 2014. NATO leaders pledged continuing international financial, material, logistical, training and advisory support through the Resolute Support Mission, with around 18,000 international troops remaining in Afghanistan.²²

Figure 3: Timeline of important events in Afghanistan during review period



Source: ICAI research.

3.6 The 2014 to 2021 period, which is the focus of this review, saw increasing instability at both the political and the security level as resistance grew to the attempted centralisation of power in the Afghan state.²³ Attacks on Afghan security forces and the international mission grew steadily in intensity and an increasing share of the territory fell under Taliban control. A 2014 general election had led to a power-sharing agreement and the formation of a National Unity Government under President Ashraf Ghani, but by 2017 this had fallen into dysfunction and factionalism.²⁴ In 2017, a massive car bomb attack near the German embassy killed 150 people and wounded another 450, leading to sharp reductions in the international civilian presence. New elections in 2019, with low voter turnout, returned Ghani to office, but disputes over the result raised questions about the legitimacy of the government and the electoral process itself.²⁵

22 NATO and Afghanistan, North Atlantic Treaty Organisation, April 2022, [link](#).
 23 Centralization is at the core of Afghanistan’s problems, Mohammad Shah, The Diplomat, 24 August 2021, [link](#).
 24 Afghanistan: The future of the National Unity Government, International Crisis Group report No. 285, April 2017, [link](#).
 25 Assessing Afghanistan’s 2019 presidential election, Peaceworks No. 166, United States Institute of Peace, August 2020, [link](#).

3.7 On 29 February 2020, the US government concluded an agreement with the Taliban which put in place a timetable for the withdrawal of US forces.²⁶ The Afghan government was not a party to the agreement. Intra-Afghan peace talks were held in Doha from September 2020,²⁷ but failed to reach an accord. By this point, the Taliban were rapidly gaining control of the territory and had little incentive to conclude a peace agreement. The Afghan security forces presented little resistance, which commentators linked to low morale, poor leadership, extensive corruption and the withdrawal of air cover and logistical support by the departing US forces.²⁸ On 15 August 2021, President Ghani fled the country and the Afghan government collapsed,²⁹ leaving the Taliban to take control and bringing a definitive end to the 20-year international mission to stabilise Afghanistan.

The development and humanitarian context

3.8 Forty years of instability have left Afghanistan one of the poorest and most fragile countries in the world. There are multiple drivers of conflict and instability. External support for insurgent groups over an extended period has created incentives for conflict rather than compromise. Ethnic and tribal divisions have been exacerbated by long-running conflict. State institutions are weak, and competition among political elites to gain access to budgetary resources, public procurement contracts and other ‘rents’ of public office has led to pervasive corruption and chronic political instability. Conflict is fuelled by a large illicit economy: Afghanistan produces 85% of the world’s opium, generating an estimated income of between £1.5 billion and £2.2 billion in 2021, equivalent to 6-11% of gross domestic product.³⁰ Afghanistan is also highly vulnerable to natural disasters and extreme weather, with droughts and flooding increasing in frequency and intensity through the effects of climate change.

3.9 The formal economy is small and undiversified, representing around 20% of economic activity³¹ and leading to a small tax base. Official unemployment stood at 18.6% in 2019-20, but most Afghan workers are in insecure and poorly paid jobs in the informal sector, with 49.4% of the labour force estimated to be in vulnerable employment.³² The economy grew at an average of 9% per year between 2003 and 2014, linked to high levels of international civilian and military expenditure. Gross domestic product per capita fell from \$565.2 in 2014 to \$529.7 in 2020 (See **Figure 4**).³³ Poverty rates increased sharply from 2011-12 into the early part of the review period and then declined gradually after 2016. By 2019, just under half the population were reported to be living below the poverty line, which was an increase of approximately 10% over the 2011-12 figures.³⁴ The World Bank projected poverty rates of up to 72% in 2020, under the impact of COVID-19.³⁵ In 2021, the United Nations Development Programme (UNDP) warned that poverty could become “near universal” following the Taliban takeover and the withdrawal of international development aid.³⁶

26 *Country office annual report 2020*, United Nations International Children’s Emergency Fund Afghanistan, 2020, p. 1, [link](#).

27 *Standing with Afghanistan: Inclusion and women’s rights in peace talks*, The Interpreter, The Lowry Institute, June 2021, [link](#).

28 *A tale of two armies: why Afghan forces proved no match for the Taliban*, Patrick Wintour, The Guardian, 15 August 2021, [link](#).

29 *Afghan President Ghani flees country as Taliban enters Kabul*, Aljazeera, 15 August 2021, [link](#).

30 *Drug situation in Afghanistan in 2021: Latest findings and emerging threats*, United Nations Office on Drugs and Crime, November 2021, pp. 3-8, [link](#).

31 *Boosting private sector development and entrepreneurship in Afghanistan*, Organisation for Economic Cooperation and Development, 2019, p. 13, [link](#).

32 *Income and expenditure & labor force surveys report 2020*, National Statistics and Information Authority, 2021, pp.ii.iv and 44, [link](#).

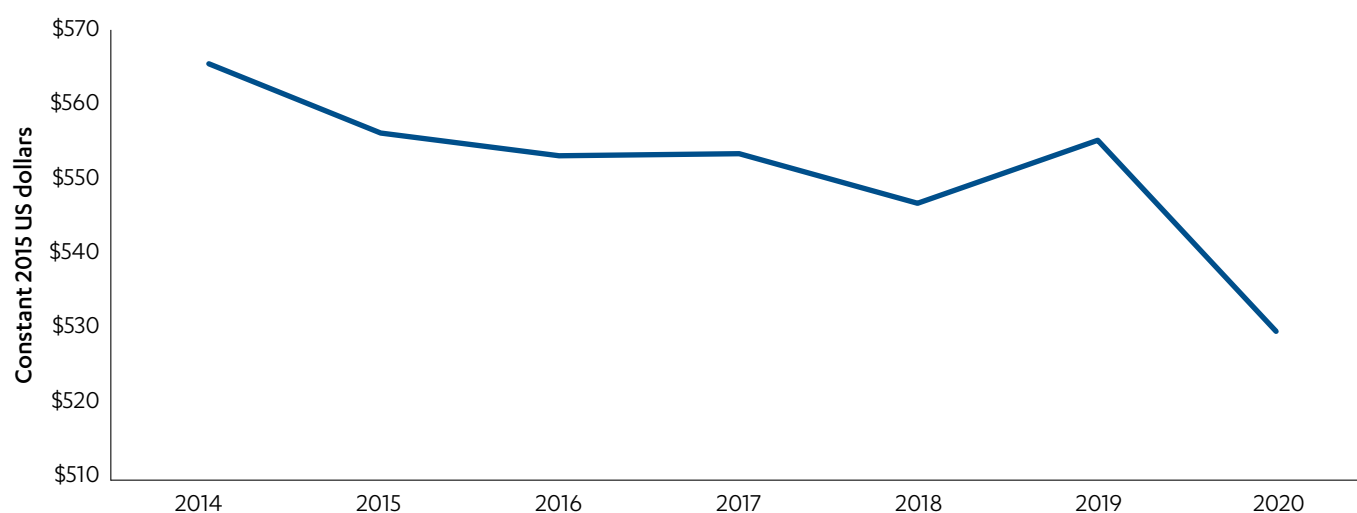
33 *GDP per capita (constant 2015 US\$) – Afghanistan*, World Bank Data, 2022, [link](#).

34 *Basic statistics 2021, Asia and the Pacific*, Asian Development Bank, 2021, [link](#). *Income and expenditure & labor force surveys report 2020*, National Statistics and Information Authority, 2021, p. 83, [link](#). Note that there is considerable volatility in poverty statistics for Afghanistan, not least due to the lack of robust census data.

35 *Surviving the storm: Afghanistan development update*, World Bank, 2020, p. 5, [link](#).

36 *Economic instability and uncertainty in Afghanistan after August 2015: A rapid appraisal*, United Nations Development Programme Afghanistan, 9 September 2021, p. 1, [link](#).

Figure 4: Afghanistan gross domestic product (GDP) per capita



Source: World Bank data, 2022, [link](#).

- 3.10 Afghanistan ranks 169th out of 189 countries in the UNDP’s Human Development Index, and its ranking has changed little over the past decade.³⁷ Life expectancy has increased to 65 years, up from 63 in 2014.³⁸ There are no accurate data on school enrolment and completion rates, but adult literacy has increased from 34.8% in 2016-17 to an estimated 43% in 2020, with 65% literacy among 15-to-24-year-olds.³⁹ Although this is notable progress, it includes huge gender disparities: literacy stands at 55% for men, but only 29.8% among women. According to the United Nations International Children’s Emergency Fund, of the 3.7 million children who are out of school in Afghanistan, 60% are girls.⁴⁰ Maternal mortality has fallen in recent years, but it remains one of the highest rates in the world, at 638 per 100,000 live births.⁴¹ In 2019, Afghanistan ranked 157th out of 162 countries for gender equality.⁴²
- 3.11 The humanitarian situation deteriorated over the review period as a result of rising insecurity and recurrent drought. In 2019, 15.9 million Afghans (nearly 45% of the population) were chronically food-insecure.⁴³ In mid-2022, a year after the Taliban takeover, 24.4 million people, or 55% of the population, are in acute need of humanitarian assistance. It is estimated that there are more than 2.6 million Afghan refugees worldwide, and an estimated 5.5 million have been displaced by conflict and disasters inside the country since 2012.⁴⁴

UK aid to Afghanistan

- 3.12 Between 2002 and 2021, the UK provided £3.5 billion in aid to Afghanistan. This represented 7% of total global aid to Afghanistan during the period. According to data from the Organisation for Economic Cooperation and Development’s Development Assistance Committee, the UK is the third-largest bilateral donor to Afghanistan, after the US and Germany.⁴⁵

37 UNDP human development reports 2020, Table 2: Trends in the Human Development Index, 1990–2019, United Nations Development Programme, [link](#).

38 United Nations world population prospects 2022, [link](#).

39 Interview: Literacy rate in Afghanistan increased to 43 per cent, United Nations Educational, Scientific and Cultural Organisation, 17 March 2020, [link](#).

40 Education Programme, Afghanistan, United Nations International Children’s Emergency Fund, 2022, [link](#).

41 Midwives on the front lines working to reverse Afghanistan’s high maternal death rate, United Nations Population Fund, October 2020, [link](#).

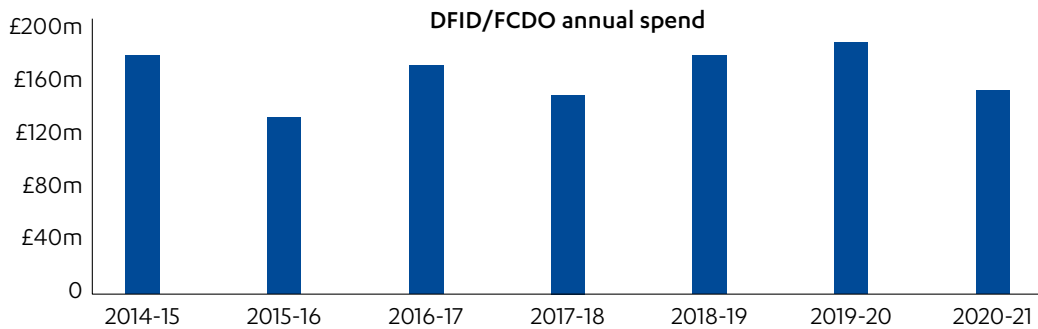
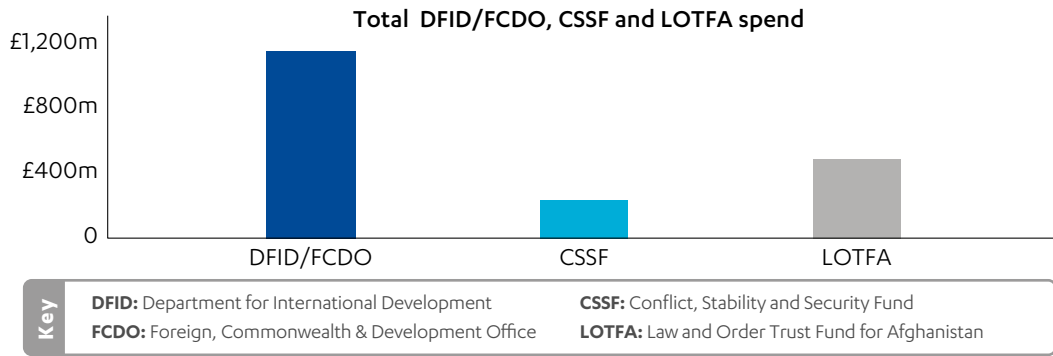
42 UNDP human development reports (2020) Gender Inequality Index, United Nations Development Programme, 2020, [link](#).

43 2019 Afghanistan humanitarian needs overview, United Nations Office for the Coordination of Humanitarian Affairs, 2019, p. 4, [link](#).

44 Humanitarian needs overview – Afghanistan, United Nations Office for the Coordination of Humanitarian Affairs, January 2022, pp. 6-7 and 28, [link](#).

45 Aid at a glance charts: Afghanistan, Organisation for Economic Cooperation and Development’s Development Assistance Committee, 2022, [link](#).

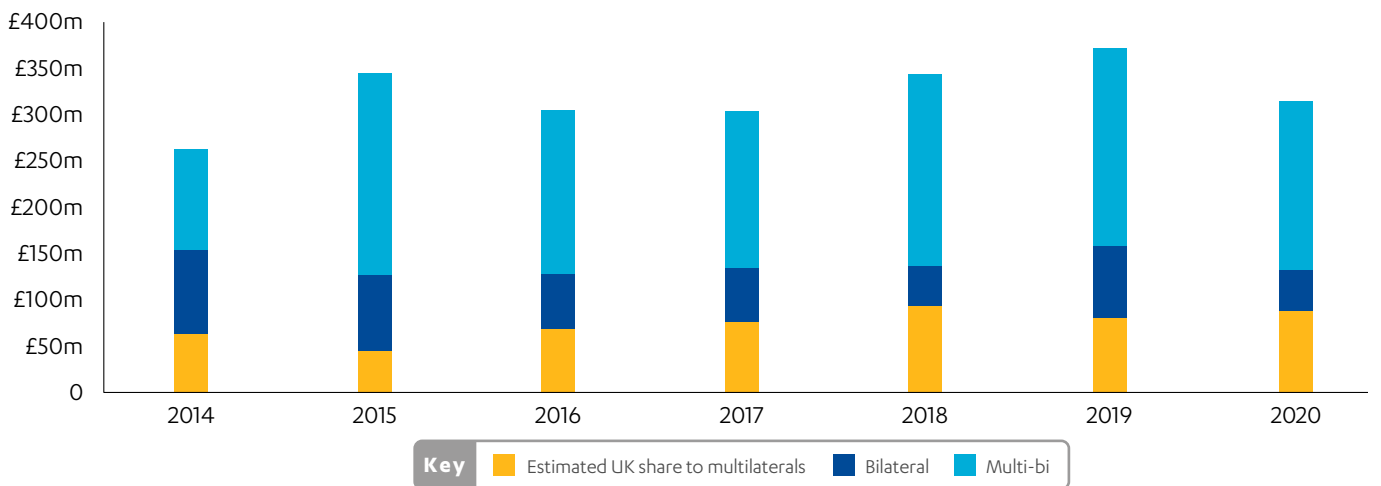
Figure 5: UK official development assistance to Afghanistan by department, 2014-21



Source: Top graph derived from FCDO and CSSF management data supplied to ICAI, unpublished; Bottom graph derived from FCDO management data supplied to ICAI, unpublished.
 Note: The top graph uses FCDO financial data rather than Statistics on international development data to capture DFID/FCDO spend in the financial years in our review period. At the time of publication, Statistics on international development data were only available up to the end of calendar year 2020. The 2021 data presented in this chart do not therefore represent a final figure.

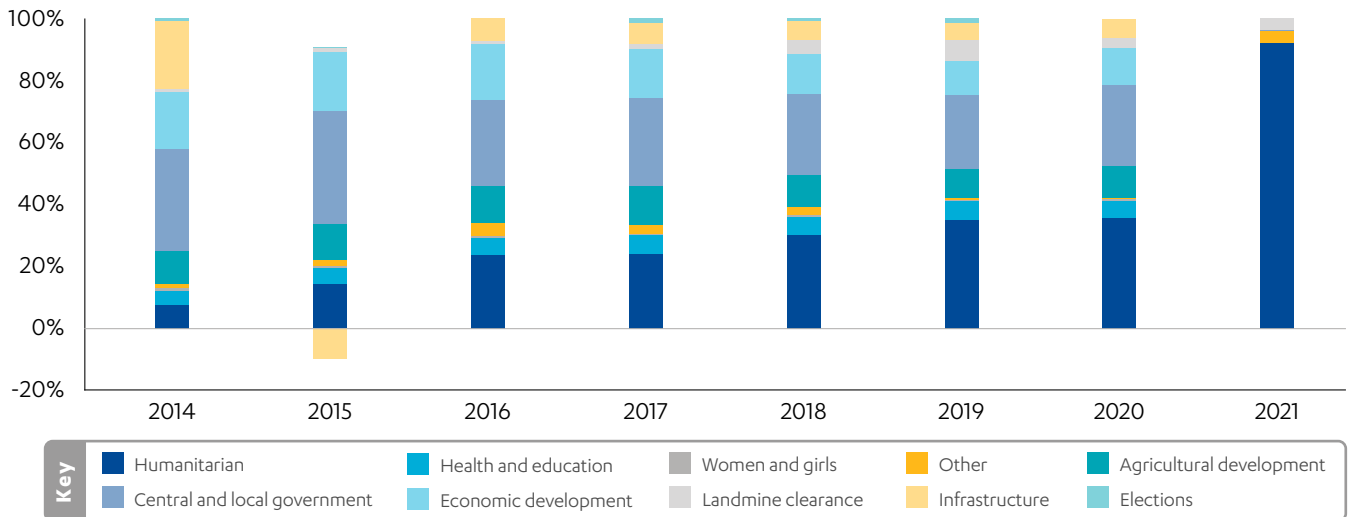
3.13 This was a major commitment of resources: Afghanistan was the fourth-largest recipient of UK aid in 2020.⁴⁶ **Figure 6** shows total UK aid for Afghanistan from 2014 to 2020 through bilateral and multilateral channels. Over this period bilateral aid to Afghanistan was £1.7 billion – although as we discuss in the report, the majority of UK bilateral aid was also delivered by multilateral partners (as ‘multi-bi’ aid).

Figure 6: UK aid to Afghanistan by channel, 2014-20



Source: *Statistics on international development, 2017 and 2020*, [link](#).
 Note: Figure 6 uses Statistics on international development data rather than FCDO management data to capture official development assistance (ODA) spend across all UK aid-spending departments, including estimates of how much ODA went to Afghanistan from the UK’s core contributions to multilateral agencies.

Figure 7: UK aid to Afghanistan by sector split



Source: Derived from FCDO management data supplied to ICAI, unpublished.

Notes: a) Figure 7 uses FCDO financial data rather than Statistics on international development data to capture DFID/FCDO spend in the financial years in our review period. At the time of publication, Statistics on international development data were only available up to the end of calendar year 2020. The 2021 data presented in this chart do not therefore represent a final figure.

b) Sectoral split is based on classification provided by the UK government and may not fully reflect all spending on, for example, women and girls or climate, which were mainstreamed across all programming.

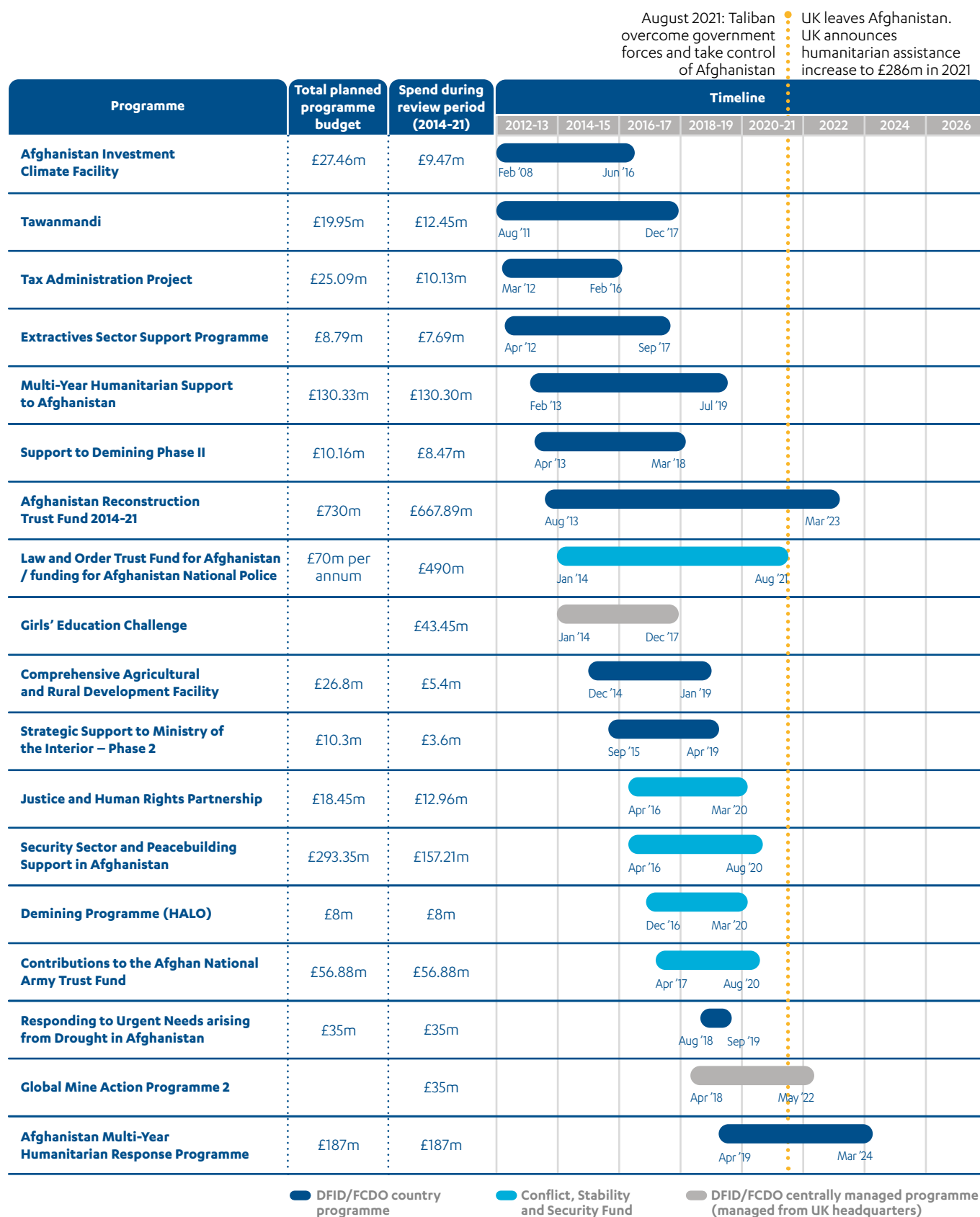
c) ICAI understands that the negative value in 2015 was due to the amount recharged from funds unspent in previous years.

- 3.14 From 2006 to the withdrawal of international combat troops in 2014, a substantial share of UK bilateral aid to Afghanistan was spent in Helmand province, where the main UK military contingent was stationed. After the withdrawal of UK combat forces, the focus of the aid programme shifted from Helmand towards support for the central government and country-wide programming, principally through multi-donor programmes managed by multilateral institutions.
- 3.15 The strategy that guided all UK efforts in Afghanistan during the review period, including the aid programme, was set by the UK's National Security Council. It established two overarching, closely linked objectives: countering direct security threats to the UK and building a viable Afghan state. This was reflected in the 2015 international development strategy, in which the UK committed to "[s]upport the Government of Afghanistan in ensuring that the country remains stable and never again becomes a haven for international terrorists".⁴⁷
- 3.16 Over the review period, other development objectives were added. A 2016 Department for International Development business plan for Afghanistan included objectives around building democracy and the rule of law, unlocking the potential of women and girls, and supporting poor and marginalised communities ('leaving no one behind'). A 2019 update added mobilising public revenues, generating a self-sustaining economy, and strengthening resilience to humanitarian crises and climate change.
- 3.17 From 2015, following the withdrawal from Helmand, the UK sharply reduced the numbers of programmes it managed directly, redirecting 90% of its funding through multilateral funds. The largest share of UK aid was spent via the Afghanistan Reconstruction Trust Fund (ARTF), a multi-donor fund managed by the World Bank, which provided the Afghan central government with much of its operating budget and funded essential services and infrastructure across the country.
- 3.18 The UK initially pledged £70 million per year over six years, from 2015, to Afghanistan's civilian security agencies – primarily the Afghanistan National Police – as part of a burden-sharing agreement among NATO countries.⁴⁸ As the humanitarian situation deteriorated, the UK increased the proportion of humanitarian support in its country programmes, to 37% in 2019. The remaining bilateral spend was primarily through the multi-country Girls' Education Challenge programme, which promoted the education of marginalised girls.

47 *UK aid: tackling global challenges in the national interest*, HM Treasury and Department for International Development, November 2015, p. 12, [link](#).

48 The UK maintained the £70 million commitment throughout the period. From 2015 to 2017 this went to the police through the Law and Order Trust Fund for Afghanistan, subsequently reducing to £35 million in 2017-18, £11.25 million in 2018-19, and £27 million in 2019-20. For those years the balance was provided to the Afghanistan National Army Trust Fund (see [paragraph 4.36](#)).

Figure 8: Timeline of UK aid programming in Afghanistan



Notes: a) Total planned programme budgets not included for centrally managed programmes as a particular country budget is not separately identifiable.
 b) It is unclear whether programmes scheduled to run beyond August 2021 have continued, due to changing circumstances in the country.
 c) The sample above only includes programming and spending that was planned before August 2021 as only this programming is in the scope of the review – see Annex 1 for details of funding that the UK has provided since August 2021.

- 3.19 Afghanistan is among the most challenging environments in which the UK has spent aid over the past decade. As the security situation deteriorated, the UK reduced the number of aid officials stationed in Afghanistan. Those that remained served on shorter rotations than other contexts and were increasingly confined to the British embassy in Kabul. Fiduciary risks (risks of aid funds being used for improper purposes) and operational risks (risks of not achieving programme objectives) were high, owing to entrenched corruption across Afghan institutions and the UK's limited ability to supervise programmes.
- 3.20 Following the Taliban takeover, the UK suspended development cooperation with the Afghan government while scaling up its humanitarian assistance. In August 2021, the UK government announced a doubling of planned aid to Afghanistan, to £286 million for 2021-22, with the funds channelled through UN partners and international non-governmental organisations (NGOs) (see **Table A1** for details). The ARTF, which still holds substantial funds from the UK and other donors, has likewise suspended cooperation with government, but has approved projects supporting basic services, livelihoods and food security, to be implemented by UN agencies and international NGOs.⁴⁹

49 *World Bank and ARTF approve three emergency projects for Afghanistan*, World Bank press release, 3 June 2022, [link](#).

4. Findings

4.1 This section presents the findings of our review regarding the relevance, effectiveness and coherence of UK aid to Afghanistan.

Relevance: How well did the UK aid portfolio respond to Afghanistan's humanitarian and development needs and the UK's strategic objectives?

4.2 In this section, we assess whether UK aid to Afghanistan was relevant to the country's needs and to the UK's strategic objectives, whether it was guided by credible and realistic objectives and strategies, and how well it adapted to the evolving context and lessons learned.

The UK approach to building the Afghan state contained some key flaws and failed to adapt to a deteriorating situation

4.3 The core objective of UK aid to Afghanistan was to promote stability by building a viable Afghan state. This objective was set down in the National Security Council strategy for Afghanistan and articulated in successive Department for International Development (DFID) country business plans. Other key objectives for UK aid – such as building a sustainable economy and supporting marginalised groups – were pursued in partnership with Afghan central government institutions, and therefore depended on the success of the state-building project.

4.4 The UK pursued an ambitious model of state-building that had been developed in the Western Balkans (Bosnia and Herzegovina and Kosovo) in the 1990s and early 2000s, at a time of heightened confidence in the capacity of the international community to remake war-torn states. The basic elements of this approach reflected UK government guidance at the time on how to support state-building.⁵⁰ They included:

- Agreement on an internationally brokered constitution, including protections for ethnic and religious minorities and support for elections.
- Training and equipping the security sector, including the army and police, to enable the state to project its authority across its territory.
- Support for core government functions, such as tax collection, public finances and public administration.
- Channelling of development finance through the state, to give the state the capacity to provide public services and basic infrastructure to communities, to help build its legitimacy across society.

4.5 The state-building objective was closely aligned with the security strategy being pursued by the UK and its international partners in Afghanistan, which was to build a state that would maintain stability, prevent the resurgence of the Taliban, and ensure that Afghanistan never again became a haven for terrorist groups. Many of the UK government officials we interviewed confirmed that this security rationale was the main driver of the state-building approach, making it imperative to work with central government institutions.

4.6 There is evidence to suggest that state-building enjoyed broad support from the Afghan people. A survey of Afghan public opinion in 2014, at the beginning of our review period, found that 75.3% of Afghan citizens thought that the national government was doing a 'very good' or 'somewhat good' job (see **Box 2**). A similar percentage (73.1%) said that they felt somewhat or very satisfied with the way democracy worked in Afghanistan, although 76% thought that corruption was a major problem for the country as a whole. A narrow majority (55%) thought that the country was moving in the right direction: 'good security' and 'reconstruction/rebuilding' were the two most commonly cited reasons for optimism. This reflects observations in the literature that many Afghans supported state-building as protection against a return to insecurity and lawlessness.⁵¹

Box 2: Evolution in Afghan attitudes towards the state

The Asia Foundation undertook annual surveys of the views of Afghans across the country, providing a picture of how those views evolved over the review period.

Share of citizens who thought corruption was a major problem in Afghanistan as a whole:

2014: **76%** 2021: **98.7%**

Share of citizens who thought the country was going in the right direction:

2014: **55%** 2019: **36.1%**

Share of citizens who thought national institutions were doing a 'very good' or 'somewhat good' job:

2014: **75.3%** 2019: **66.0%**

Share of Afghans who were very or somewhat satisfied with the way democracy works in Afghanistan:

2014: **75.1%** 2019: **65.1%**

Share of Afghans willing to accept a peace deal involving a role for the Taliban in government (2021):

Male: **70.6%** Female: **45.3%**

Sources: *Afghanistan in 2014: A survey of the Afghan people*, The Asia Foundation, 2014, pp. 95, 174 and 188, [link](#); *A survey of the Afghan people – Afghanistan in 2019*, The Asia Foundation, 2019, pp. 279 and 312, [link](#); *Afghanistan flash surveys on perceptions of peace, COVID-19, and the economy: Wave 3 findings*, The Asia Foundation, 2021, p. 111, [link](#).

- 4.7 While building a viable Afghan state was relevant to both UK strategic objectives and the needs of the Afghan people, there were flaws in the approach which contributed to its eventual failure. These flaws were common to the wider international mission in Afghanistan, in which the US was the dominant influence militarily, politically and financially. Key informants confirmed that the UK had relatively little influence at the strategic level. UK officials had misgivings about elements of the strategy, and at times advocated for alternatives with their US counterparts. However, the UK ultimately chose to prioritise the transatlantic alliance by supporting the US approach, rather than charting a different course. As Professor Michael Clarke, former director-general of the Royal United Services Institute, has written, the UK's priority was to align with the US – "good or bad, right or wrong, and through thick and thin".⁵²
- 4.8 One basic flaw in the approach was the lack of a sufficiently inclusive political settlement to underpin the state-building process. The UK government has produced a range of papers and strategies on post-conflict stabilisation and state-building,⁵³ capturing the experience of past interventions in the Western Balkans, Sierra Leone, Iraq, Libya and elsewhere. These documents talk at length about the importance of a viable and inclusive political settlement, to attract the support of political elites and the public, so that the state-building process is seen as legitimate (see **Box 3**).

⁵² *Afghanistan and the UK's illusion of strategy*, Michael Clarke, Royal United Services Institute, 16 August 2021, [link](#).

⁵³ *Building peaceful states and societies: A DFID practice paper*, Department for International Development, 2010, [link](#); *Building stability overseas strategy*, Department for International Development, Foreign and Commonwealth Office and Ministry of Defence, 2011, [link](#); *Building stability framework*, Department for International Development, 2016, [link](#); *The UK government's approach to stabilisation: A guide for policy makers and practitioners*, Stabilisation Unit, March 2019, [link](#).

Box 3: UK guidance on post-conflict political settlements

Various UK government documents stress the importance of viable and inclusive political settlements as a foundation for peacebuilding and state-building.

What is a political settlement?

“Political settlements are the expression of a common understanding, usually forged between elites, about how power is organised and exercised. They include formal institutions for managing political and economic relations... [and] informal, often unarticulated agreements that underpin a political system, such as deals between elites on the division of spoils.”

Political settlements may be engineered (negotiated through a peace process), imposed (by the victor of a conflict, and maintained through coercion) or inclusive (involving long-term negotiation between the state and groups in society, leading to rights and responsibilities that are broadly accepted).

Building peaceful states and societies: A DFID practice paper, Department for International Development, 2010, pp. 22–23, [link](#).

When is a political settlement legitimate?

“States are legitimate when elites and the public accept the rules regulating the exercise of power and the distribution of wealth as proper and binding.”

Building peaceful states and societies: A DFID practice paper, Department for International Development, 2010, p. 16, [link](#).

“State-building remains a crucial element for long term stability. But it must be about more than reinforcing central state institutions’ capacity to govern... Legitimacy is shaped not only by authorities’ capacity and the processes through which they relate to the population, but also by local norms, beliefs, historical grievances and expectations.”

Building stability framework 2016, Department for International Development, 2016, p. 12, [link](#).

When is a political settlement stable?

“Countries and communities are more stable when different groups are included fairly within the structures of power... Building stability is above all a deeply political process of moving from exclusion and inequality towards open institutions which can manage change peacefully; and towards a way of distributing and exercising power which is accepted in the long run by both elites and wider communities... [P]ower-sharing arrangements which include the elites of different groups can reduce the likelihood of conflict and promote stability.”

Building stability framework, Department for International Development, 2016, p. 6, [link](#).

“Attempts at transformative change, for example in Afghanistan, Libya and Iraq, have faced considerable challenges. Those excluded from the political and security arrangements have often used violence to challenge and undermine them and strengthen their position. This has often resulted in continued conflict, failed institution-building efforts and the collapse of peace agreements.”

The UK government’s approach to stabilisation: A guide for policy makers and practitioners, Stabilisation Unit, March 2019, p. 87, [link](#).

- 4.9 A key plank of the US strategy for Afghanistan was the exclusion of the Taliban from the political process and the single-minded pursuit of a military victory against them.⁵⁴ That strategy prevailed until February 2020, when the US government reversed its approach and concluded a peace agreement with the Taliban, to which the Afghan state institutions were not party.⁵⁵ Many of the UK officials we interviewed believed that there were points in time (mainly before our review period) when the Taliban were a relatively marginal force, both politically and militarily, and could have been invited into the state-

54 *We now feel the consequences of marginalising the Taliban*, Hujjatullah Zia, Al-Jazeera, 3 September 2021, [link](#).

55 *Agreement for bringing peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America*, February 29, 2020, [link](#).

building process. Given the diversity of views and interests within the Taliban, this might have brought the more moderate Taliban leaders into the political sphere, and left the extremists further marginalised. UK government documentation and officials we spoke to were clear that a viable Afghan state could not be achieved without significant engagement with the Taliban, and this is consistent with the guidance summarised in **Box 3**. As it transpired, the exclusion of the Taliban led to a long-running insurgency that increased in intensity over the review period,⁵⁶ posing a growing threat to the state-building process.

- 4.10 The lack of a viable political settlement left the Afghan state in the role of a combatant in a long-running conflict, and the international community pursuing "an unstable hybrid of state building and counter-insurgency".⁵⁷ This situation is described in UK government guidance as 'hot stabilisation', where development aid is used primarily to win consent for the government being supported and the international military presence.⁵⁸ The imperative of defeating the Taliban on the battlefield at times clashed with the 'softer' objectives of the state-building project, such as building democracy and the rule of law. Key informants confirmed that security objectives took precedence. Within the UK aid programme, this can be seen in the decision to fund the Afghanistan National Police to conduct paramilitary operations against the Taliban, with only minimal effort to build their civilian policing capacity (see **paragraphs 4.36 to 4.42** below). From 2014, the international community provided extensive support to the Afghan security forces for counter-insurgency operations. This created a political opening for the Taliban to portray state institutions as puppets of an occupying force, in an effort to co-opt nationalist sentiment against the central government.⁵⁹ It led to a paradoxical situation where the UK was attempting to build the state in order to establish peace and security but had limited prospects of building legitimate institutions in the absence of peace and security.
- 4.11 The growing challenge from the insurgency, the dominance of security imperatives within the international mission, and the UK's determination to remain closely aligned to the US limited the options available to the UK aid programme. It pushed the UK into an almost exclusive partnership with the Afghan central government, with little room to work with sub-national institutions and local political leaders to foster more legitimate local governance arrangements. It forced UK aid into a largely technocratic approach to capacity building, focused on the internal systems and processes of selected institutions, rather than their relationships with Afghan society. It also left the aid programme subject to rapidly changing security objectives and short programming cycles. There were dramatic shifts in US strategy over the period, linked to changes in the US government's willingness to commit troops and resources to Afghanistan, and often unrealistically short timetables for achieving security objectives. Being unwilling to challenge the US approach, the UK became publicly committed to a narrative of imminent success. According to UK officials, this translated into a state-building approach that was based on unrealistic assumptions about what was achievable in short time horizons. This top-down, short-term approach to state-building is extensively criticised in the literature.⁶⁰

“ In 2002 Afghanistan was a failed state, but huge changes came after that. However, more time and proper strategies were needed for democracy to take root. Donors, particularly the US, did not have a long-term strategy and their plans were made on a one-year basis. ”

Afghan former minister, Ministry of Rural Development

56 *More than 14 years after U.S. invasion, the Taliban control large parts of Afghanistan*, Sarah Almkhtar and Karen Yourish, New York Times, 19 April 2016, [link](#); *Taliban threaten 70% of Afghanistan, BBC finds*, Shoaib Sharifi and Louise Adamou, BBC News, 31 January 2018, [link](#); *Mapping the advance of the Taliban in Afghanistan*, BBC News, 16 August 2021, [link](#).

57 *The last days of intervention: Afghanistan and the delusions of maximalism*, Rory Stewart, Foreign Affairs, November / December 2021, [link](#).

58 *The UK government's approach to stabilisation: A guide for policy makers and practitioners*, Stabilisation Unit, March 2019, p. 8, [link](#).

59 *Counterinsurgency in Afghanistan failed long before the Taliban took over*, Hager Ali, European Consortium for Political Research blog, 30 September 2021, [link](#).

60 See **Chapter 2.5** in *UK aid in Afghanistan: Literature Review*, Independent Commission for Aid Impact, 2022. The literature review is available on the ICAI website, [link](#).

- 4.12 Perhaps the most important flaw in the state-building approach was the sheer scale of international financial support for the Afghan state, which distorted and ultimately undermined the development of Afghan institutions. The World Bank estimates that, in 2020, international grants (both official development assistance and military support) accounted for half of the central government budget and 75% of total public expenditure⁶¹ – up from 60% in 2013. The Afghan state spent approximately \$11 billion each year, but raised only \$2.5 billion of its own resources.⁶² Despite international support for revenue collection, World Bank analysis suggested that the prospects of reducing Afghanistan's dependence on aid in the short-to-medium term were limited, and that it would take at least 35 years to achieve self-financing, due to the weakness of the economy. The state-building strategy therefore depended on open-ended, large-scale international financial support.
- 4.13 While Afghanistan faced many acute development challenges, support on this scale far exceeded its 'absorption capacity'⁶³ – that is, the amount of funding that a low-capacity administration could spend effectively. The UK and other donors were under pressure to disburse funds rapidly, while ensuring that they were used for their intended purpose. To meet these requirements, the Afghanistan Reconstruction Trust Fund (ARTF) established a large network of parallel institutions ('project implementation units') within Afghan ministries, staffed by well-paid international and Afghan consultants. This had the effect of drawing skilled personnel out of the Afghan public service, undermining capacity development (see **paragraphs 4.43 to 4.55**). At the political level, it led to the emergence of a 'rentier' system in which political elites competed to gain access to international resources, which in turn enabled them to cement their power and influence through patronage (the sharing of benefits with their supporters). Intense competition for access to international resources contributed to widespread corruption⁶⁴ and the breakdown of the national unity government elected in 2014. Because Afghan political elites gained power through their access to international resources, they were largely unaccountable to their own electorates, and had little incentive to invest in collecting revenues and building effective institutions. Around the world, such 'rentier' political systems are associated with low economic growth, high inequality and poor development outcomes.⁶⁵
- 4.14 As the review period progressed and Taliban influence across the country increased, these dilemmas became more acute. These were well understood by the UK officials we interviewed and are analysed in internal UK government documents. However, there was no significant attempt to reassess the state-building approach and its underlying assumptions. Instead, the commitment to aligning with the US left the UK locked into investing large amounts of aid into a state-building process which its own analysis suggested had limited prospects of success. As one senior official told us, "if we've invested in a state-shaped object that can't command the loyalty or support of large parts of the population, it will amount to nothing".

61 *Towards economic stabilization and recovery*, World Bank Afghanistan Development Update, April 2022, p. 1, [link](#).

62 *Afghanistan will need continued international support after political settlement*, World Bank press release, 5 December 2019, [link](#).

63 *Afghanistan joint analysis of conflict and stability (JACS)*, Stabilisation Unit, 2019, unpublished; *What we need to learn: Lessons from twenty years of Afghanistan reconstruction*, Special Inspector General for Afghanistan Reconstruction, 2021, p. 27, [link](#).

64 "Many Afghan and international observers have asserted that corruption in Afghanistan, by at least 2009, had become systemic, or pervasive and entrenched. In 2010, U.S. Embassy Kabul reported that in a meeting with senior U.S. officials, Afghan National Security Advisor Dr. Rangin Dadfar Spanta said 'corruption is not just a problem for the system of governance in Afghanistan, it is the system of governance.'" *Corruption in conflict - Lessons from the U.S. experience in Afghanistan*, Special Inspector General for Afghanistan Reconstruction, 2016, p. 4, [link](#).

65 See **Chapter 2.3** in *UK aid in Afghanistan: Literature Review*, Independent Commission for Aid Impact, 2022. The literature review is available on the ICAI website, [link](#).

“ Cash was injected by donors into the government, but it caused more corruption as systems were not in place. So, as a result, a huge amount of money was spent but with very little impact. ”

Former Afghan National Security Adviser

“ Corruption was endemic in government due to wrong appointments by the leadership and the prevailing culture of impunity... Centralisation of power was one of the main impediments to good governance, which became even more severe after 2014 when President Ghani came to power. ”

Afghan former ARTF programme manager

“ Local government should be given more power; to choose a proper model for state-building, it should be done through consultation and sharing of power. ”

Former Ministry of Interior Affairs staff member

The UK's support for basic services and livelihoods through the ARTF responded to Afghanistan's acute development needs, but overloaded the absorption capacity of the Afghan government

4.15 The UK's main financial contribution to basic services and economic development needs in Afghanistan was through the World Bank-administered ARTF (see **Box 4**). The ARTF was the world's largest multi-donor trust fund, spending over £10 billion since its inception in 2002.⁶⁶ The UK was its second-largest donor, pledging £730 million during the period from 2014 to 2022, with £688 million disbursed by the end of the review period.⁶⁷ More than half of all UK aid to Afghanistan went through the ARTF.

Box 4: The Afghanistan Reconstruction Trust Fund

The Afghanistan Reconstruction Trust Fund (ARTF) was established to provide a dependable and predictable mechanism for on-budget financial aid⁶⁸ to the Afghan government. As the primary avenue for funding development interventions at scale, it also provided an important coordinating mechanism for international donors.

The World Bank was the ARTF's administrator, responsible for fund management, disbursement, managing implementing partners, monitoring and reporting. It was supported by a management committee, which included representatives of other multilateral agencies and the Afghan Ministry of Finance, which approved major funding decisions. Strategic direction was provided by a steering committee, chaired by the World Bank country director and the Afghan minister of finance, with donor countries represented at ambassador level. Donors were also represented on three technical advisory groups, on strategy, gender and the incentive programme (a financial instrument that supported institutional reforms).

ARTF funding was provided through two 'windows'. The Recurrent Cost Window helped pay the Afghan government's operating costs, by reimbursing it for eligible, non-security expenditure, including salaries of civil servants, teachers and health workers. The Investment Window funded development projects in six main sectors – agriculture, governance, human development, infrastructure, rural development and social development – chosen to align with the government's development priorities.

66 *Afghanistan Reconstruction Trust Fund annual review*, Foreign, Commonwealth and Development Office, March 2021, p. 1, [link](#).

67 *Afghanistan Reconstruction Trust Fund annual review*, Foreign, Commonwealth and Development Office, March 2021, p. 1, [link](#).

68 On-budget aid is channelled through a recipient country's budget processes and government systems, as opposed to off-budget aid which goes directly to programmes or projects, bypassing the recipient country's budget processes.

- 4.16 The ARTF provided a means of addressing some of Afghanistan's many acute development challenges. It provided primary health services across the country. It funded the construction of primary schools, with a focus on areas with low attendance of girls, and supported curriculum and textbook development and teacher recruitment and training. It supported agricultural development through irrigation and drainage projects, and promoted women's economic empowerment through local self-help groups and access to finance.⁶⁹ It invested in basic infrastructure, including electricity connections and roads.⁷⁰ The UK was active within the ARTF's gender working group in promoting the mainstreaming of gender equality and women's empowerment across the portfolio.⁷¹ These objectives were relevant to the needs of Afghan citizens. As a means of delivering development programming at scale to Afghan communities, the ARTF was a sound choice.
- 4.17 The large UK contribution to the ARTF also provided a means of funding the Afghan government's fiscal deficit, in support of state-building. The ARTF funded around 30% of the non-military budget, enabling the government to pay for civil servants, operating costs and essential items such as interest on its debt.⁷² By enabling the government to provide basic services and infrastructure, the UK hoped to build the Afghan government's legitimacy in the eyes of its citizens. This was consistent with UK government guidance at the beginning of the review period,⁷³ although later DFID research raised doubts as to whether improvements in services did in fact contribute to building state legitimacy in conflict areas.⁷⁴ Given the concerns raised above about the effects of funding at this scale on the development of Afghan institutions, there are questions as to whether the ARTF should have made more use of diverse delivery channels, including non-government partners, to avoid overwhelming state capacity.

The UK scaled up its humanitarian support as conditions deteriorated, but was slow to invest in building resilience to future crises and climate change

- 4.18 Afghanistan is highly vulnerable to humanitarian crises, including from conflict, natural disasters and extreme weather. Its instability, lack of economic development and dependence on rainfed agriculture make it highly vulnerable to recurrent drought and the accelerating impacts of climate change.⁷⁵ Over the review period, there were recurrent humanitarian crises that compounded a deteriorating economic situation. In 2011-12, food insecurity affected 30% of households; by 2016-17, this figure had risen to 45%.⁷⁶ By 2019, a third of Afghans were in acute humanitarian need,⁷⁷ and five million (12.5% of the population) had been forcibly displaced.⁷⁸
- 4.19 The UK responded appropriately by scaling up its humanitarian support. Bilateral humanitarian aid doubled from £23.5 million in 2014 (12% of the total) to £53 million in 2020 (23%).⁷⁹ The support was mainly directed through UN agencies and the International Committee of the Red Cross (ICRC), taking advantage of their neutrality and greater access to Afghan territory.
- 4.20 The UK was well informed about humanitarian needs, drawing information from a wide range of sources.⁸⁰ The UN system produced an annual Afghanistan humanitarian needs overview,⁸¹ and identified priorities for support in the form of the Afghanistan humanitarian response plan.⁸²

69 *Investment Window projects: Women's economic empowerment*, Afghanistan Reconstruction Trust Fund, undated, [link](#).

70 *Investment Window projects: Infrastructure and connectivity*, Afghanistan Reconstruction Trust Fund, undated, [link](#).

71 In 2018, DFID's social development adviser acted as co-chair of the Gender Working Group, during a period that saw "increased engagement between World Bank task teams, GoIRA and donors", *ARTF annual review summary sheet November 2018*, Department for International Development, November 2018, p. 27, [link](#).

72 *Afghanistan Reconstruction Trust Fund annual review*, Foreign, Commonwealth and Development Office, March 2021, p. 1, [link](#).

73 *Building peaceful states and societies: A DFID practice paper*, Department for International Development, 2010, p. 18, [link](#).

74 *Building peaceful states and societies: A critical assessment of the evidence*, Dominik Zaum et al., 2015, [link](#); *Building stability framework*, Department for International Development, 2016, p. 12, [link](#).

75 *Global warming and Afghanistan: Drought, hunger and thirst expected to worsen*, Mhd Assem Mayar, Afghan Analysts Network, November 2021, [link](#).

76 *Afghanistan living conditions survey 2016-17*, Central Statistics Organisation of the government of Afghanistan, 2018, p. 125, [link](#).

77 *2019 Afghanistan humanitarian needs overview*, United Nations Office for the Coordination of Humanitarian Affairs, 2019, p. 4, [link](#).

78 *Global migration data portal: Afghanistan*, International Organisation for Migration, [link](#).

79 ICAI calculations, from *Statistics on international development 2017*, Department for International Development, 2018, [link](#); *Statistics on international development 2020*, Foreign, Commonwealth and Development Office, 2021, [link](#).

80 *Climate, peace and security fact sheet, Afghanistan*, Norwegian Institute of International Affairs (NUPI), February 2022, p. 1, [link](#).

81 *Afghanistan: Humanitarian needs overview*, United Nations Office for the Coordination of Humanitarian Affairs, 2022, [link](#).

82 *Humanitarian response plan Afghanistan*, United Nations Office for the Coordination of Humanitarian Affairs, 2022, [link](#).

The Afghanistan humanitarian country team provided a forum for information sharing and coordination, and included the major UN humanitarian agencies, international and national non-governmental organisations (NGOs) and bilateral donors, including the UK.⁸³ According to interviewees from other agencies, the UK was an active and well-informed participant.

- 4.21 While the UK's humanitarian response was well informed and appropriate, it was slow to invest in building resilience to future humanitarian crises. Already, at the start of the review period, UK government stability assessments noted that climate change was a risk multiplier for Afghanistan, exacerbating food and water shortages and compounding instability.⁸⁴ In a 2019 country development diagnostic, DFID recognised the need for a long-term approach to building resilience to the impacts of climate change.
- 4.22 The UK included some small resilience components within its multi-year humanitarian programming. It funded the Afghanistan Resilience Consortium, led by the international NGO AfghanAid, to undertake livelihood interventions in remote communities and build their capacity to bounce back after disasters. Despite some small-scale results in target communities, UK funding for the consortium was discontinued after 2019. Some resilience programming continued in the second phase of the multi-year humanitarian programme, led by the Norwegian Refugee Council. The UK also attempted to build the capacity of the Afghanistan National Disaster Management Authority, but discontinued the effort after poor results.
- 4.23 Beyond that, the UK remained largely reactive to humanitarian crises. This affected the quality and timeliness of its response. Afghanistan suffered drought every year from 2015 to 2018, culminating in a particularly severe drought in 2018 that affected over two-thirds of the country, with a devastating impact on agriculture. Despite the recurrent nature of the problem, DFID designed an emergency drought programme in 2018 only after the severity of the situation had become apparent, contributing to what was widely considered to be "a slow and inadequate response" by the international humanitarian community.⁸⁵ It was only towards the end of the review period that UK programming began to focus on resilience-building and crisis prevention and, according to interviewees, those initiatives had not progressed far into implementation by the time of the UK withdrawal in 2021.
- 4.24 We note that the tendency to respond to recurrent crises with short-term emergency measures, rather than long-term investments in prevention and resilience-building, is a structural problem across the international humanitarian system, and by no means unique to the UK. However, it is an important lesson that has been pointed out many times before, including in the UK government's 2011 *Humanitarian emergency response review*.⁸⁶

Conclusions on relevance

- 4.25 We award an **amber-red** score for the relevance of UK aid to Afghanistan. The UK's most important strategic objective for the aid programme – building a viable Afghan state – contained a number of key flaws that contributed to its ultimate failure. These included the lack of an inclusive political settlement, the top-down nature of the process, the dominance of security objectives and the distorting impact of aid being provided at such a scale. Despite widespread misgivings about the approach and deteriorating conditions within Afghanistan, the UK did not significantly revise its state-building approach, electing to remain aligned with the US. However, we also find that the UK made relevant and important contributions to Afghanistan's development needs through the ARTF, and responded appropriately to deteriorating humanitarian conditions, although mainly in a reactive rather than a preventative way.

Effectiveness: How effectively did the UK aid portfolio deliver against its strategic objectives in Afghanistan?

- 4.26 In this section, we examine the effectiveness of UK aid to Afghanistan against its intended outcomes and

83 *Inter-cluster coordination*, United Nations Office for the Coordination of Humanitarian Affairs website, updated August 2021, [link](#).

84 *Afghanistan joint analysis of conflict and stability (JACS)*, Stabilisation Unit, 2015, unpublished.

85 *OCHA evaluation of country-based pooled funds – Afghanistan country report*, United Nations Office for the Coordination of Humanitarian Affairs, November 2019, p. 44, [link](#).

86 *Humanitarian emergency response review*, Lord Ashdown (chair), 28 March 2011, [link](#).

strategic objectives. We assess how well the UK made use of different delivery channels, and how well it monitored its results.

UK aid made only limited progress in building Afghan government institutions

- 4.27 UK support for the Afghan government achieved only limited progress towards its core strategic objective of creating a viable Afghan state. The large amounts of financial support, mainly through the ARTF, did enable the state to provide basic services and infrastructure; the development benefits of this for the Afghan people are considered below. However, there is limited evidence of effective state institutions emerging over the review period.
- 4.28 The ARTF was designed as a direct budget support mechanism, in that most of its support passed through the government's accounts, although many activities were implemented by NGOs and firms. To enable the funds to be spent through government, the ARTF invested in building government capacity for managing public finances, payroll and human resources, and public procurement. It also supported a range of functions important for national development, such as land administration.⁸⁷ The ARTF also included an 'incentive programme' that disbursed funds into the state budget when agreed reform milestones were achieved.⁸⁸
- 4.29 Monitoring reports show some output-level results from these efforts. Examples of results reported by the ARTF in 2020 include:
- The introduction of electronic tax and customs payments.
 - Computerised testing for civil service recruits, to reduce opportunities for nepotism, and measures to promote the recruitment of women (of 622 professional recruitments between 2018 and 2020, 76 or 12% were women).
 - Improvements to land administration through the introduction of certificates for informal occupants of government-owned land.
 - Reforms to the process for prioritising public investment.⁸⁹
- 4.30 The ARTF also supported the government to prepare national development plans, and to implement structural reform measures agreed with the International Monetary Fund, to promote macroeconomic and fiscal stability.
- 4.31 These reforms were frequently cited in annual reviews and programme documents as part of the justification for continuing high levels of funding through the ARTF. However, at the same time, annual programme reviews and internal analysis cast doubt on how meaningful they were. The reform agenda was seen as driven by international development partners, with limited ownership by Afghan leaders, and therefore as achieving shallow results.⁹⁰ Implementation was held back by low levels of human capacity across the administration. While the UK and other donors provided extensive training, constant rotation of personnel meant that the capacity gains quickly dissipated. Reforms were often driven by international and Afghan consultants working with Afghan ministries, rather than Afghan civil servants, which raised questions about their sustainability. As an indicator of capacity development, the ARTF tracked the number of consultants working in the Ministry of Finance. This declined from 780 in 2017 to 595 in 2020 – an improvement, but one that suggested continuing high levels of dependency.⁹¹ The World Bank also maintained an extensive network of project implementation units across ministries, to manage its investments. These were staffed by international and Afghan contractors, paid at well above civil service salaries.⁹² This large, parallel structure drew competent staff away from the administration.

87 *Business case addendum: Afghanistan Reconstruction Trust Fund*, Department for International Development, January 2018, p. 2, [link](#).

88 *Guidance notes series: The ARTF incentive program*, World Bank, 2015, [link](#).

89 *ARTF scorecard 2020*, Afghanistan Reconstruction Trust Fund, 2020, [link](#).

90 *ARTF annual review summary sheet 2016*, Department for International Development, 2016, p. 3, [link](#); *ARTF annual review summary sheet 2018*, Department for International Development, 2018, p. 3, [link](#).

91 *ARTF scorecard 2020*, Afghanistan Reconstruction Trust Fund, 2020, p. 23, [link](#).

92 *ARTF annual review summary sheet 2017*, Department for International Development, November 2017, p. 16, unpublished.

“ Lack of continuity of civil service functions and leadership was another major challenge, as a result of which most of the investments in capacity building of ministries were lost. ”

Afghan former ARTF programme manager

4.32 There was also limited engagement with sub-national leaders and institutions. The ARTF did establish a network of ‘community development councils’ (CDCs) to promote participatory governance at the local level (see **Box 5**). These had some success in promoting women’s participation in setting local development priorities, but were never formally a part of local government, in keeping with the sometimes informal nature of sub-national governance in Afghanistan.

Box 5: The Citizens’ Charter

The Citizens’ Charter Afghanistan Project was an initiative launched by the Afghan central government in 2016⁹³ to develop 38,000 CDCs, with the support of the ARTF. Their function was to promote local participation in decision making. Each community was allocated a fixed amount of funding for local initiatives, and selected its priority projects through a process involving dialogue among local politicians, community elders, women and young people. The process was facilitated in each community by trained social organisers, who helped the CDCs undertake ‘well-being analysis’, to identify the poorest and most vulnerable households.⁹⁴

Monitoring data suggests that these efforts to introduce participatory decision making were well received by Afghan citizens, with CDCs often named in surveys as among the most trusted institutions, although they were never formally integrated into local government. The participation of women also reportedly helped to increase women’s participation in their community, and make men more open to female participation in local governance.⁹⁵ However, there were concerns that CDCs tended to reflect local power structures, allocating resources towards the most influential local groups and reinforcing patterns of exclusion and marginalisation.

4.33 The state-building project was also heavily undermined by corruption. Afghanistan ranked throughout the period among the ten most corrupt countries in the world.⁹⁶ Even though the ARTF had fairly robust measures in place to limit the diversion of its funds (see **paragraph 4.35** below), the huge volume of international support passing through the central government created many opportunities for ‘rent seeking’ – that is, profiting from positions of authority in state institutions. Those with political connections enjoyed privileged access to construction contracts and government licences for businesses that served the international presence, such as local security companies.⁹⁷ Citizens routinely paid bribes to access public services, eroding the legitimacy of the state and creating support for the insurgency.⁹⁸ The proportion of Afghans describing corruption as a ‘major problem’ for the country as a whole rose from 76% in 2014 to 98.7% in 2021.⁹⁹ The US Special Inspector General for Afghanistan

93 Building on a predecessor initiative, the National Solidarity Programme.

94 *Inclusive, community-driven solutions steer Afghanistan’s development*, World Bank feature story, 24 February 2021, [link](#).

95 *Governance, Crime, and Conflict Initiative evidence wrap-up*, Abdul Latif Jameel Poverty Action Lab, Innovations for Poverty Action and UK Aid, June 2021, p. 84, [link](#).

96 *Corruption perceptions index*, Transparency International website, [link](#).

97 *Corruption in conflict: Lessons from the U.S. experience in Afghanistan*, Special Inspector General for Afghanistan Reconstruction, September 2016, pp. 18-19, [link](#).

98 *How corruption played a role in the demise of the Afghan government*, Wahidullah Azizi, *The Diplomat*, 13 October 2021, [link](#).

99 *Afghanistan in 2014: A survey of the Afghan people*, The Asia Foundation, 2014, p. 188, [link](#); Afghanistan flash surveys on perceptions of peace, COVID-19, and the economy: Wave 3 findings, The Asia Foundation, 2021, p. 111, [link](#).

Reconstruction (SIGAR) describes a web of economic ties between corrupt officials, the drug trade, multinational organised crime and insurgent groups, including the Taliban.¹⁰⁰ Corruption within the security services was particularly damaging, undermining the cohesion and operational capacity of the army and police. SIGAR cites a former US ambassador to Afghanistan as saying: “the ultimate point of failure for our efforts... wasn’t an insurgency. It was the weight of endemic corruption.”¹⁰¹

- 4.34 Other evaluations and reviews confirmed the overall limited impact of ARTF capacity-building efforts. A 2017 World Bank-commissioned review of the ARTF found that its capacity-building facility had important ambitions but disappointing results.¹⁰² A synthesis of evaluation evidence found that while the ARTF was seen as a good instrument for aid coordination, resource mobilisation and policy dialogue, there was “little evidence that the ARTF was effective at building capacity within the Afghan government”.¹⁰³ This was part of a pattern of disappointing capacity-building results across international donors in Afghanistan. The synthesis evaluation concluded: “Programs aimed at improving capacities for the Afghan central administration rarely succeeded... In the few instances where progress was made, it remained confined to small silos that did not translate to overall state capacity, and/or it was ‘borrowed’ from the so-called ‘second civil service’ consisting of well-paid Afghan returnees or international consultants.”¹⁰⁴
- 4.35 The lack of progress on building capacity, and the tendency for high volumes of aid to distort the development of Afghan institutions, are clearly acknowledged in UK government analysis. Those with political connections were able to benefit from aid flows in multiple ways, both legal and illicit.¹⁰⁵ By 2019, UK government documents were describing the situation as an extreme form of state capture, which benefited a narrow group of Afghan political elites at the expense of the population at large. In these circumstances, there was little prospect of meaningful institutional development. One year on, in 2020, DFID assessed that central government institutions were largely unable to deliver on their mandates, despite years of financial and technical assistance. Afghan leaders saw them as fiefdoms for patronage, rather than mechanisms for promoting the public interest.

UK funding for Afghan police salaries did not lead to improvements in civilian policing or the rule of law

- 4.36 At a 2012 summit of North Atlantic Treaty Organisation (NATO) leaders in Chicago, agreement was reached on the transition of security responsibilities from the departing international combat mission, the International Security Assistance Force, to Afghanistan’s own security forces. The international community agreed to fund the Afghan security forces over a transitional period, in the expectation of the Afghan government progressively taking over the financing role (“as the Afghan economy and the revenues of the Afghan government grow”) and assuming full financial responsibility by no later than 2024.¹⁰⁶ At the Chicago summit, the then prime minister David Cameron made a commitment to providing £70 million per year of UK aid to the Afghan security forces over three years, starting in 2015.¹⁰⁷ This commitment was later renewed at the same level for a further three years.¹⁰⁸ The UK contribution went initially to the Afghanistan National Police (ANP), as support to civilian police qualifies as official development assistance (ODA) under international rules. Later, from 2017-18, some of the funds were also channelled to other security agencies via the Afghanistan National Army Trust Fund (ANATF) programme. ANATF blended ODA and non-ODA funds, and was used to fund activities such as a Kabul national military hospital rehabilitation centre, training on threats from improvised explosive devices,

100 *Corruption in conflict: Lessons from the U.S. experience in Afghanistan*, Special Inspector General for Afghanistan Reconstruction, September 2016, p. 34, [link](#).

101 *Corruption in conflict: Lessons from the U.S. experience in Afghanistan*, Special Inspector General for Afghanistan Reconstruction, September 2016, p. 10, [link](#).

102 *Taking charge: Government ownership in a complex context*, Scanteam, December 2017, p. 3, [link](#).

103 *Meta-review of evaluations of development assistance to Afghanistan, 2008–2018*, Christoph Zürcher, German Federal Ministry of Economic Cooperation and Development (BMZ), March 2020, pp. 18, [link](#).

104 *Meta-review of evaluations of development assistance to Afghanistan, 2008–2018*, Christoph Zürcher, German Federal Ministry of Economic Cooperation and Development (BMZ), March 2020, pp. 17-22, [link](#).

105 *Corruption in conflict: Lessons from the U.S. experience in Afghanistan*, Special Inspector General for Afghanistan Reconstruction, September 2016, pp. 18-19, [link](#).

106 *Chicago summit declaration on Afghanistan*, North Atlantic Treaty Organisation press release, 21 May 2012, [link](#).

107 *PM’s closing remarks at NATO summit Chicago*, Rt Hon David Cameron, Cabinet Office, 22 May 2012, [link](#).

108 *Security sector and peacebuilding support in Afghanistan (SSPS) annual review 2016–17 – Summary sheet*, Conflict, Stability and Security Fund, undated, p. 3, unpublished.

construction of housing for female police officers, and the development of a national intelligence management system.

- 4.37 The ANP at the time faced very substantial challenges. It had been established following the 2001 invasion as a paramilitary force, to provide security in the capital and hold territory against armed insurgents, rather than as a civilian police force.¹⁰⁹ Through the transition period, the US government continued to arm and equip the ANP as a paramilitary force, funding its rapid expansion (to 157,000 officers in 2017).¹¹⁰ Its recruits were given very light training, to facilitate their rapid deployment, and only a minority were literate, which hampered training.¹¹¹ The force suffered heavy casualties due to its frontline role, leading to low morale, desertions and attrition rates of approximately 25% each year.¹¹² Theft of equipment was rife, and there was a widespread problem with ‘ghost’ officers on the payroll.¹¹³ There were numerous reports from human rights organisations of police corruption and brutality, including extortion, arbitrary detention, torture and extrajudicial killings¹¹⁴ (see **paragraph 4.70** below on how UK aid approached the associated human rights risks).

“ There was a negative perception about police as it was seen as a force protecting government members rather than the public. Over four years there were eight ministers in the Ministry of Interior Affairs, which impacted continuity and consistency of policy and leadership. ”

Afghan UN project manager

“ The involvement of the Ministry of Interior Affairs in military operations impacted on its capacity for providing civilian policing. ”

Afghan former government minister

- 4.38 At the time of the Chicago summit, there was no agreed vision for what role the ANP should play in the future security architecture. Some donors, most notably Germany and the EU, were supporting the ANP’s transition to civilian policing, focusing on community safety and the fight against crime. However, there was insufficient ownership of this vision by the responsible ministry, the Ministry of Interior Affairs (MOIA), and most police were not engaged in traditional policing roles. In December 2016, the EU terminated its support for the police mission.¹¹⁵
- 4.39 The UK decided that its only option for meeting its £70 million annual funding commitment to the police was through a multi-donor trust fund managed by the United Nations Development Programme (UNDP) and the Law and Order Trust Fund for Afghanistan (LOTFA), together with some secondments of UK policing experts. LOTFA had been established in 2002 as a means of paying police salaries, and spent over £2 billion in the period up to the 2021 withdrawal. It managed the ANP’s payroll directly, and over the review period gradually put in place measures to limit the diversion of funds, including electronic payments, biometric identification and physical checks by an independent monitoring agent. A March 2018 UNDP evaluation noted that, through these systems, “the windows of opportunity for ‘ghost officers’ and other forms of corruption surrounding the ANP payroll process appeared to be slowly closing”.¹¹⁶ However, LOTFA did not succeed in its objective of passing responsibility for the payroll over

109 *Afghanistan’s paramilitary policing in context*, Antonio Giustozzi and Mohammad Isaqzadeh, Afghanistan Analysts Network, p. 13, [link](#).

110 *Reconstructing the Afghan national defense and security forces: Lessons from the U.S. experience in Afghanistan*, Special Inspector General for Afghanistan Reconstruction, 2017, p. 123, [link](#).

111 *Afghanistan’s paramilitary policing in context*, Antonio Giustozzi and Mohammad Isaqzadeh, Afghanistan Analysts Network, p. 18, [link](#).

112 *Reconstructing the Afghan national defense and security forces: Lessons from the U.S. experience in Afghanistan*, Special Inspector General for Afghanistan Reconstruction, 2017, p. 123, [link](#).

113 ‘Ghost officers’ are fictitious personnel entries, created to generate salary payments.

114 *Afghanistan 2015 human rights report*, US Department of State, 2016, [link](#); *Human Rights Watch submission to the Universal Periodic Review of Afghanistan*, 31st session of the Universal Periodic Review, 3rd cycle, 2018, [link](#); *Police in conflict: Lessons from the U.S. experience in Afghanistan*, Special Inspector General for Afghanistan Reconstruction, June 2022, p. xviii, [link](#); *Afghanistan 2020 human rights report*, Country reports on human rights practices for 2020, US Department of State, Bureau of Democracy, Human Rights and Labour, p. 8, [link](#).

115 *Press release: The EU police mission in Afghanistan comes to a successful close after nine years of progress*, EU press release, 14 December 2016, [link](#).

116 *UNDP evaluation: Mid-term evaluation of the LOTFA-SPM project*, United Nations Development Programme, March 2018.

to the MOIA, due to continuing donor concerns about corruption and weak capacity. From July 2015, LOTFA also included a small component engaged in wider capacity building, including initiatives to civilianise the MOIA and promote police-community partnerships. This component was shut down in June 2018, after an independent review found major weaknesses in its design and operation.¹¹⁷ A second capacity-building initiative was later launched, but it had made limited progress by the time of the international withdrawal.

- 4.40 The Foreign, Commonwealth and Development Office (FCDO) told us that a total of £252.3 million was spent on the ANP through LOTFA between 2014 and 2021. The UK support succeeded in its immediate objective of paying ANP salaries. As well as meeting the burden-sharing commitment with the US, this may have slowed the Taliban incursion into Afghan communities. Although difficult to evidence, it may also have reduced the need for ANP officers to take bribes from citizens. Surveys suggest that Afghan citizens held mixed views of the ANP. While the majority considered the ANP to be “honest and fair”, substantial minorities reported paying bribes to ANP officers and feeling fear when encountering them (see **Box 6**). The intended outcome of the UK support was “increased safety and stability within communities, and increased acceptance and trust of the ANP as an integral part of the community and as the primary provider of safety and security.”¹¹⁸ There is no evidence that LOTFA made the ANP into a more effective civilian police force or helped to protect the public from crime, as the ANP did not develop a substantial civilian policing role. UNDP’s own assessment in 2019 was as follows: “After nearly two decades have passed since the establishment of the post-Taliban government and billions of dollars invested in the MOIA, the ANP are caught in a quagmire where the worsening security conditions have caused the militarisation of the police and the militarisation has led to less contact with the communities, thereby further contributing to their ineffectiveness as a police force... The emphasis on military tactics has resulted in a police force that are not prepared to undertake basic police services nor to engage with the communities.”¹¹⁹
- 4.41 The UK’s support for LOTFA came close to the boundaries of what is acceptable under the international rules governing ODA. While aid to the military in a partner country does not qualify as ODA (except in a few narrow circumstances), support for “civil law enforcement agencies that exercise police powers... within a broader rule-of-law system” is eligible.¹²⁰ However, training in counter-subversion methods, suppression of political dissidence and intelligence gathering on political activities are all specifically excluded. In 2015, the Organisation for Economic Cooperation and Development’s Development Assistance Committee (which sets the rules on ODA eligibility) ruled that contributions to LOTFA were ODA-eligible, on the basis that they were an example of “financing for routine civil policing functions”.¹²¹ However, the extensive involvement of the ANP in counter-insurgency operations arguably takes the contribution beyond ODA eligibility, at least in part.
- 4.42 The UK chose to meet its £70 million a year funding commitment to the Afghan security services, despite substantial misgivings about the effectiveness of this spend. We were informed by senior UK sources that attempts were made at various times to terminate the LOTFA assistance, including attempts at ministerial level, due both to its high risks and to concerns about the ANP’s paramilitary role, only to be overruled at the highest levels of the UK government. In 2016, UNDP informed the UK that it could not use the scheduled contribution, as it was holding £297 million in unspent donor funds (including £25 million in UK funds). At a Cabinet Office-led meeting in Whitehall in November 2016, the UK nonetheless decided to pay the contribution in full. In 2018-19, ANATF spent nearly £30 million in UK ODA (including funds originally intended for LOTFA) and £14 million in non-ODA funds. Officials at the time also questioned the wisdom of this funding through ANATF; DFID’s 2018 annual review concluded that: “The

117 *Independent country programme evaluation – Islamic Republic of Afghanistan*, United Nations Development Programme Independent Evaluation Office, March 2020, [link](#).

118 LOTFA contribution log frame, 2020.

119 *Community-oriented policing services (COPS)*, LOTFA security window project document, United Nations Development Programme, November 2019, p. 4, unpublished.

120 *DAC high level meeting communiqué*, Organisation for Economic Cooperation and Development – Development Assistance Committee, 19 February 2016, pp. 10-13, [link](#).

121 *ODA casebook on conflict, peace and security activities*, Organisation for Economic Cooperation and Development – Development Assistance Committee, October 2017, p. 34, [link](#).

limited absorption capacity of other security sector implementing partners in Afghanistan means the UK is required to invest funds in ANATF projects which do not always guarantee best value for money.”¹²²

Box 6: Afghan citizens’ perceptions of their safety and security and the Afghanistan National Police (ANP)

Share of citizens who ‘always’ or ‘often’ fear for their personal safety or security and that of their family:

2014: **33%** 2019: **40%**

Share of citizens in 2021 who think that the ANP is:

Honest and fair with the Afghan people: **81.8%** Helping to improve security: **87.4%**

Efficient at arresting criminals: **82.6%**

Of citizens who had had contact with the ANP, the share who reported paying a bribe (2019):

All the time: **5.2%** Most of the time: **13.8%** Some of the time: **22.4%** Never: **56.9%**

Share of citizens who report feeling fear when encountering the ANP:

2014: **45%**

Sources: *Afghanistan in 2014: A survey of the Afghan people*, The Asia Foundation, 2014, pp. 95, 174 and 188, [link](#); *A survey of the Afghan people – Afghanistan in 2019*, The Asia Foundation, 2019, pp. 279 and 312, [link](#); *Afghanistan flash surveys on perceptions of peace, COVID-19, and the economy: Wave 3 findings*, The Asia Foundation, 2021, p. 111, [link](#).

Afghanistan experienced meaningful progress in key areas of human development, but its economic and humanitarian situation continued to deteriorate

4.43 UK and international support for basic services through the ARTF and other channels undoubtedly made a difference to the people of Afghanistan.¹²³ There was progress against some key human development indicators, from a low base. Given a deteriorating security and economic situation, it is also likely that UK aid helped to prevent or slow the decline of other indicators.¹²⁴

4.44 ARTF-financed programmes succeeded in expanding basic health and education services, access to finance for women and infrastructure connections.

- **Health:** The ARTF funded the expansion of primary health services, with access to immunisation for children under the age of two increasing from 30% in 2014 to 52% in 2019. Health facility visits per person per year increased from 1.9 in 2016 to 2.3 in 2021. It recruited and trained female health workers. By 2018, 95% of health facilities were staffed with at least one female health worker, compared to 74% in 2012. By 2020, 86% of children under five with severe acute malnutrition received treatment, exceeding the target of 55%.¹²⁵ ARTF investments contributed to a doubling of the number of births attended by skilled birth attendants over the course of the review period, to 1,518,802 in 2020. These interventions helped to bring down maternal mortality (from 786 deaths per 100,000 live births in 2014 to 638 in 2017) and under-five mortality (from 73.6 deaths per 1,000 live births in 2014 to 58 in 2020)¹²⁶ – although both figures remained among the highest in the world.¹²⁷
- **Education:** The ARTF achieved some progress in increasing access to education, from a very low base. In the period from 2018 to 2020, it constructed or rehabilitated 735 schools, including boundary walls, water points and gender-segregated latrines. In 2019, its funding enabled 4.3 million students

¹²² *UK Contributions to the Afghanistan National Army Trust Fund (ANA TF) Annual Review*, CSSF, 2019, unpublished.

¹²³ *Afghanistan Reconstruction Trust Fund steering committee endorses new four-year partnership and financing program*, World Bank press release, 9 June 2021, [link](#).

¹²⁴ *Afghanistan: Development, UK aid, and the future*, Philip Loft and Claire Mills, House of Commons Library, 3 September 2021, p. 5, [link](#).

¹²⁵ *ARTF annual review 2022*, Foreign, Commonwealth and Development Office, 2022, unpublished.

¹²⁶ UNICEF Data Warehouse, [link](#).

¹²⁷ Unless otherwise indicated, figures are taken from *ARTF scorecard 2020*, Afghanistan Reconstruction Trust Fund, January-December 2020, [link](#).

(including 1.6 million girls) to attend school, and a further 82,500 (including 16,900 females) to enrol in degree programmes. Net attendance in primary education increased from 54.5% in 2013-14 to 76% in 2018, but fell back to 54% in 2020 as a result of COVID-19 school closures.¹²⁸ There is no current official data on literacy, but a UNESCO study estimated that literacy increased from 34.8% in 2016-17 to 43% in 2020, with 65% literacy among 15–24 year olds.¹²⁹ Although this is notable progress, it includes huge gender disparities; literacy stands at 71% for male youth (15–24 years of age), but only 42% among female youth (15–24 years of age).¹³⁰

- **Women’s economic empowerment:** The ARTF provided loans to 494 village savings and loan associations and mobilised £8.6 million in finance for 351,122 women and 96,991 men.¹³¹
- **Infrastructure:** The ARTF was a significant investor in infrastructure. During the review period, it constructed 88 kilometres of electricity distribution lines and connected around 12,000 people to the grid. It increased the share of the rural population living within two kilometres of an all-season road within its project areas from 58% in 2012 to 89% in 2020. It provided irrigation and draining services for 270,000 hectares of agricultural land, benefiting 555,000 people. Between 2014 and 2020, the share of the population with access to clean water rose from 68.4% to 73.1%, to improved sanitation from 39.1% to 67.2%, and to electricity from 89.5% to 97.7% (mainly through large-scale distribution of solar panels).¹³²

“ The achievements and progress in the last 20 years were unprecedented in the history of Afghanistan. Gains were achieved in the health sector, for example the maternal mortality rate was significantly reduced, polio vaccination was implemented, basic health services were restored. However, unfortunately the international community left Afghanistan halfway through, which puts all these gains at stake as the situation is very fragile and the country still needs continued donor support. ”

Former Ministry of Health official

4.45 As discussed below in **Box 9**, the ARTF struggled to tell a convincing story of its results at outcome level. This was partly because of data shortages, and partly because it was operating in a deteriorating economic context. The Afghan economy remained underdeveloped, with a very small formal private sector and most employment in smallholder agriculture. There is some evidence to suggest that the ARTF contributed to localised reductions in rural poverty in its target areas. However, national poverty rates rose over the review period, in the face of reduced international expenditure, rising insecurity and recurrent drought. The share of the population living below the national poverty line increased from 39.1% in 2014¹³³ to 47.3% in 2019 (pre-COVID-19),¹³⁴ while the percentage of the population that was food-insecure rose from 33% in 2014 to 37% in 2020.¹³⁵ A synthesis of donor evaluations (including of the ARTF) found that, across international support for Afghanistan, small-scale rural infrastructure had been built in large quantities, but did not find evidence that this had created jobs or sustainable economic growth.¹³⁶ ARTF results show a similar pattern: it succeeded in delivering tangible benefits to Afghans on a significant scale, but with limited progress in generating wider economic growth.

128 Unless otherwise indicated, figures are taken from *ARTF scorecard 2020*, Afghanistan Reconstruction Trust Fund, January-December 2020, [link](#).
129 *Interview: Literacy rate in Afghanistan increased to 43 per cent*, United Nations Educational, Scientific and Cultural Organisation, 17 March 2020, [link](#).
130 *Literacy rate 2021, youth male (% of males ages 15-24) – Afghanistan*, World Bank Data Afghanistan, June 2022, [link](#); *Literacy rate 2021, youth female (% of females ages 15-24) – Afghanistan*, World Bank Data Afghanistan, June 2022, [link](#).
131 *ARTF scorecard 2020*, Afghanistan Reconstruction Trust Fund, January-December 2020, p. 35, [link](#).
132 *ARTF scorecard 2020*, Afghanistan Reconstruction Trust Fund, January-December 2020, p. 15, [link](#).
133 *Basic 2016 statistics*, Statistics and Data Innovation Unit, Asian Development Bank, 2016, [link](#).
134 *Basic 2021 statistics*, Statistics and Data Innovation Unit, Asian Development Bank, 2021, [link](#).
135 *ARTF scorecard 2020*, Afghanistan Reconstruction Trust Fund, January-December 2020, p. 12, [link](#).
136 *Meta-review of evaluations of development assistance to Afghanistan, 2008–2018*, Christoph Zürcher, German Federal Ministry of Economic Cooperation and Development (BMZ), March 2020, p. 21, [link](#).

UK aid helped empower Afghan women and girls, but progress on tackling gender inequality remained at an early stage

- 4.46 “Unlocking the potential of women and girls” was one of the strategic objectives of UK aid to Afghanistan.¹³⁷ An internal gender strategy produced in 2019 by the British embassy in Kabul stated: “Improving the conditions for women in Afghanistan is not just important in itself, it also reinforces the UK’s efforts to promote peace, stability and economic development”.¹³⁸ It set out five focus areas: decision making (participation in public life and the peace process), gender-based violence (GBV), the security sector, girls’ education and women’s economic empowerment.¹³⁹ Afghanistan is one of five priority countries for the UK under the UN’s Women, Peace and Security Agenda.¹⁴⁰
- 4.47 Empowering Afghan women and girls was undoubtedly a challenging undertaking. In the 2014 Human Development Index, Afghanistan ranked 152nd out of 155 countries globally for women’s equality.¹⁴¹ Restrictive laws and entrenched social norms placed extensive limits on the ability of Afghan women and girls to participate in education, the economy and public life.
- 4.48 The country portfolio included several bilateral programmes dedicated to women and girls, focusing on education and GBV.
- **Girls’ Education Challenge** (2012-25) is an FCDO global programme that supports the education of marginalised girls, with small but innovative projects in 17 countries. It had three projects in Afghanistan during the review period, which promoted change to social norms keeping girls out of school, piloted community-based teaching in remote settings, and worked with schools to facilitate girls’ access and learning. The projects established 1,670 community-based girls’ schools in remote communities with limited access to government schools, with capacity for 49,150 pupils. Stipends were provided to 6,000 excluded girls from the poorest households, to encourage their households to permit their return to school. On completion of two years of classes, they were given support to move to secondary education in government-run schools or to technical and vocational education and training (including in midwifery and handicrafts). The projects provided mentoring to 4,000 girls in schools and established girls’ clubs, for mutual support. They trained 16,000 teachers and distributed over a million textbooks and student kits. While the pilots were not independently evaluated, monitoring reports suggest that they identified some successful methods for encouraging excluded girls to return to school in conservative settings and for improving their learning outcomes. However, the cost-effectiveness of these interventions in the Afghan context required further testing, and no mechanism was available for taking the pilots to scale.¹⁴²
 - **Gender Based Violence Response Services** (2016-18) was a £2.2 million programme delivered by the United Nations Population Fund (UNFPA), supporting victims and survivors of GBV. It provided support services via the health system, as international experience suggested that, in socially conservative settings, women survivors were more likely to seek help from health professionals as their first point of contact. It built capacity to provide GBV-related services in 118 health facilities, including by training 1,200 healthcare workers. It introduced a referral service to family protection centres and ran a family support hotline. By the end of the second phase of the programme in 2021, 31,545 survivors accessed these services, receiving healthcare, basic legal guidance, and referrals to law enforcement, legal advice and safe housing. The programme engaged in a range of community education activities on GBV, including enlisting the support of religious and community leaders and sponsoring a long-running radio soap opera. According to the evaluation evidence, it succeeded in identifying a viable model of delivering services to GBV survivors and made a genuine difference to the women it helped. However, limited capacity was built in national institutions to provide these services on an ongoing basis.¹⁴³

137 *Afghanistan business plan, 2016–2020*, pp. 2 and 9, unpublished.

138 *Gender strategy internal*, British embassy of Kabul, March 2019, p. 1, unpublished.

139 *British embassy Kabul strategic approach to gender equality and women’s rights*, January 2019, unpublished.

140 *UK national action plan on women, peace and security 2018–2022*, HM government, January 2018, [link](#).

141 *UNDP human development reports (2020) Gender Inequality Index*, United Nations Development Programme, [link](#).

142 Information from the Girls’ Education Challenge website, [link](#).

143 *Summary report, Independent evaluation of increased access to Gender Based Violence Response Services Afghanistan Programme (September 2016 to December 2018)*, IPE Triple Line and APPRO, May 2019, p. 7, [link](#).

4.49 The UK used its position as a major donor to the ARTF to push for the mainstreaming of programming for women and girls across the portfolio. According to partners interviewed by ICAI, the UK was an active and informed member of the ARTF’s Gender Working Group. Early in the review period, the ARTF rated poorly on gender mainstreaming; by the end of the period, it had improved its gender focus considerably, but with scope for further improvement. It brought in the government’s Ministry of Women’s Affairs as a partner, to help it become more gender-sensitive,¹⁴⁴ and sex-disaggregated results indicators were increasingly incorporated into programming. With its large scale of operations, the ARTF successfully expanded access to basic education and health services, particularly in rural areas, including through recruitment, training and funding of female teachers, midwives and health workers. Its programming on women’s economic empowerment helped establish village-level self-help groups and savings-and-loan associations. Through community development councils (see **Box 5** above), it promoted women’s participation in setting local development priorities, although it struggled to measure the quality of that participation.¹⁴⁵

Box 7: Survey data on Afghan women and girls

In your area, is there an organisation where women can go to have their problems resolved?

2014: Yes **19%** No **78%** 2019: Yes **22%** No **75%**

Women’s experience of violence (2015)

53% of ever-married women aged 15-49 have experienced physical violence at least once, and **31%** in the previous 12 months

61% of these women never sought help or told anybody

Should women have the right to vote? (2019)

Yes: **89.3%**

Should political leadership be: (2019)

Mostly for men: **39%** Men and women equally: **32%** Anyone, on merit: **20%**

Should women have equal opportunities in education? (2019)

Agree or strongly agree: **87%**

Should women be allowed to work outside the home? (2019)

Yes: **76%**

Sources: *Afghanistan in 2014: A survey of the Afghan people*, The Asia Foundation, 2014, p. 202, [link](#); *A survey of the Afghan people: Afghanistan in 2019*, The Asia Foundation, 2019, pp. 170 and 322, [link](#); *Afghanistan living conditions survey 2016–17*, Afghanistan Central Statistics Organisation, [link](#).

144 *Business case for UK support to the Afghanistan Reconstruction Trust Fund 2014/15 – 2018/19*, Department for International Development, 2014, p. 11, unpublished.

145 *Business case addendum: Afghanistan Reconstruction Trust Fund*, January 2018, p. 4, unpublished.

- 4.50 The UK took a mainstreaming approach to gender across the rest of the portfolio, with mixed success. Among the programmes we reviewed, most business cases included analysis of gender issues and objectives relating to women and girls. However, a number were subsequently rated poorly in annual reviews for the integration of gender issues into their activities.¹⁴⁶ This might reflect a lack of expertise on the part of implementing partners or a lack of support from government counterparts.
- 4.51 The UK also advocated for the reform of policies, laws and institutions, but with fewer tangible results.¹⁴⁷ A new penal code adopted in 2018 criminalised a range of discriminatory and harmful practices against women, but there was limited evidence of these new laws being enforced.¹⁴⁸ There were various national policies that were intended to benefit women. However, the UK's own analysis throws into question the depth of the government's commitment to these policies, in the face of weak political leadership, resource constraints and low institutional capacity.¹⁴⁹ There was a pattern of underuse of international donor funds for women's initiatives,¹⁵⁰ which suggests that much of the activity was driven by donors rather than Afghan policy makers. There was also no attempt to link work with the formal legal system to customary norms and practices, which might have had more traction in rural areas.
- 4.52 The UK also sought to promote social norm change in relation to women's equality. The £25 million What Works to Prevent Violence Research and Innovation Programme piloted a community education programme that targeted men and boys, and was able to demonstrate a reduction in GBV for more than half of the participating girls.¹⁵¹ The STAGES project under the Girls' Education Challenge Fund worked with religious and community leaders and media organisations to spread messages about women's rights.¹⁵² The UK participated in initiatives to highlight the achievements of women role models, including parliamentarians, civil servants, business leaders and army officers.¹⁵³
- 4.53 The Afghan women in the diaspora that we consulted gave mixed feedback on these efforts (see **Box 8**). There were observations that the international community as a whole had struggled to find the right way to talk about women's equality in Afghanistan's complex cultural context, sometimes starting with issues (such as family planning) that were too contentious for traditional communities. Some interventions were imported from other countries, and proved unsuitable for Afghanistan, while interventions that worked in Kabul and other urban centres were not necessarily effective in rural settings. International advocacy efforts faced overt opposition from conservative voices in government, as well as the rising influence of the Taliban across the country; the fact that the international mission was seen as an occupying force gave it weak standing to engage in debate on sensitive issues. Nonetheless, despite these reservations, the consensus was that there had been important changes in women's status in Afghanistan during the period, although there was debate over whether these were attributable to international efforts.

146 The Afghanistan Peace and Reintegration Programme's annual review in 2016 highlighted shortcomings in the project's gender approach, *APRP CSSF annual review 2015-2016*, Conflict, Stability and Security Fund, 2015, p. 16, unpublished; the ANATF annual review reported underspend on commitments made to gender-specific components of the project, *ANATF CSSF programme annual review*, Conflict, Stability and Security Fund, 2019, p. 21, unpublished. The evaluation of the Afghanistan Humanitarian Fund in 2019 found "weakness in the mainstreaming of cross-cutting issues" including gender, *OCHA evaluation of country-based pooled funds, Afghanistan country report*, November 2019, p. 4, [link](#).

147 The Elimination of Violence Against Women law (EVAW) was not embedded into the penal code: *Country development diagnostic executive summary*, Department for International Development, 2019, p. 9, unpublished.

148 *UK national action plan on women, peace and security 2018-2022: Annual report to Parliament 2019*, HM government, 2019, p. 8, [link](#).

149 The 2019 UK national action plan annual report refers to the Afghan Ministry of Foreign Affairs' "weak" implementation of Afghanistan's national action plan "due to limited budget, lack of technical expertise and political will and poor institutional capacity": *UK national action plan on women, peace and security 2018-2022: Annual report to Parliament 2019*, HM government, 2019, p. 8, [link](#). A 2019 research paper commissioned by DFID notes evidence of backlash against gender objectives, including the lowering of parliamentary quotas for women's representation in provincial councils: *Conditionality and other approaches to secure women's rights provisions in peace processes report*, Iffat Idris, Knowledge for Development (K4D), November 2019, p. 17, [link](#).

150 The 2019 UK national action plan annual report states that funds received by the government of Afghanistan were not dispersed: *UK national action plan on women, peace and security 2018-2022: Annual report to Parliament 2019*, HM government, 2019, p. 8, [link](#). The ANATF annual review reported underspend on commitments made to gender-specific components of the project: *ANATF CSSF programme annual review*, Conflict, Stability and Security Fund, 2019, p. 21, unpublished.

151 *UK national action plan on women, peace and security 2018-2022: Annual report to Parliament 2020*, HM government, December 2020, p. 10, [link](#).

152 *Country briefing: Afghanistan, Girls' Education Challenge*, 2021, p. 2, [link](#).

153 *UK national action plan on women, peace and security 2018-2022: Annual report to Parliament 2019*, HM government, 2019, [link](#).

Box 8: Afghan professional women's voices in the diaspora

“ Afghan girls and women today cannot be compared with 20 years back. They have changed significantly, and it is because of the support provided by the donors. I have become a role model for many women in Panjshir where I come from. I was initially extremely religious but now my eyes are opened – while I maintain my beliefs, I am strongly supporting girls' education. ”

Board member, Ministry of Education

“ There was a mindset shift about women's rights, so most families let their daughters go to school, but sometimes it took ten years to change the mindset of the community in order to let their girls study further. ”

Afghan project manager, international NGO

“ The male-dominated political environment was the first and by far most important impediment in implementing reform programmes. Most of the reform programmes proposed by donors faced challenges from within the political system. ”

Former public servant, Ministry of Education

“ What did the world achieve in Afghanistan other than buildings? If they had succeeded in building an education system, that could be considered a long-term achievement. They have not been able to do so. What they have done is rescue our people from the Taliban who were ruling before 2001, but in the end they threw us back to the Taliban. ”

Professor in an Afghan university

- 4.54 Across these activities, the expansion of women's and girls' access to health and education services stands out as the most significant. In 2020, skilled birth attendance reached 1.5 million births, up from 430,000 in 2013,¹⁵⁴ leading to reductions in maternal mortality (see **paragraph 4.44**). By 2020, the ARTF had supported the education of 2.8 million girls, with 1.6 million attending school regularly in 2019.¹⁵⁵ This support is likely to have made a significant difference to the lives of the women and girls who benefited. However, it is very difficult to assess progress at outcome level, given the lack of data. Between 2003 and 2017, official figures suggest that primary school enrolment for girls rose from under 10% to 33%, while gross secondary enrolment rose to 39%.¹⁵⁶ However, most of the improvement occurred in the early years after the fall of the Taliban; from 2012, enrolment rates remained largely static. Furthermore, survey data suggested that half of all children formally enrolled in school were not in fact attending classes, and girls with illiterate parents had attendance rates of just 20%.¹⁵⁷ The UK ran some successful pilots supporting the return of excluded girls in remote communities into the education system, but did not succeed in identifying a mechanism to take these initiatives to scale.¹⁵⁸
- 4.55 Overall, it is too early to make a judgment about the long-term impact of these investments. At the time of writing, the Taliban are excluding girls from secondary schools, and this issue has become a symbol of their resistance to international pressure.¹⁵⁹ However, the experts we interviewed stressed the diversity of views in Afghanistan, even within the Taliban, on the desirability of cultural change. Some observers were cautiously optimistic that the efforts by the UK and its partners to educate girls and promote female role models might lead to lasting pressures for social change.

154 ARTF scorecard 2020, Afghanistan Reconstruction Trust Fund, January–December 2020, p. 29, [link](#).

155 Not attributable to the UK funding share: ARTF scorecard 2020, Afghanistan Reconstruction Trust Fund, January–December 2020, p. 1, [link](#)

156 *Afghanistan's development gains: Progress and challenges*, World Bank, 2020, p. 13, [link](#). The higher girls' secondary enrolment rate than primary enrolment rate reflects the fact that older girls were returning to complete their lower secondary education.

157 *Afghanistan: Promoting education during times of increased fragility*, World Bank, 2018, p. 9, [link](#).

158 Evaluations of gender-based health programmes (across their phases) found that the government of Afghanistan did not have the capacity to uphold interventions without UK support, and no sustainable model for continued service delivery beyond UNFPA financial support (which the UK contributed to) had been identified: *GBV2 business case annexes*, April 2019, p. 11, unpublished.

159 *AFFPC issue paper series, Issue number 4*, July 2022, p. 3, [link](#).

The UK made effective use of multilateral delivery partners, but its oversight was not always sufficient

- 4.56 Over the course of the review period, as security conditions deteriorated, the UK's capacity to deliver aid programmes in Afghanistan became increasingly constrained. The number of aid officials stationed in the country decreased. Provincial travel became increasingly challenging, and travel within Kabul was limited to a few locations and subject to extensive security planning.¹⁶⁰ At the same time, conditions on the ground became more difficult, increasing the operational risks.¹⁶¹
- 4.57 DFID responded by reducing the number of programmes implemented by NGOs or contracts, and increasing the amount of ODA that was delivered by multilateral agencies, which by 2020 managed 80% of UK ODA and 97% of DFID ODA. This was a sound choice. Multilateral partners had greater technical capacity in-country, stronger systems for managing fiduciary and other risks and, given their perceived neutrality, greater capacity to operate in contested territory.^{162, 163} Multi-donor trust funds also provided a means of sharing risks with other donors, which is often the UK's preference in difficult operating contexts.
- 4.58 The ARTF was widely considered the most capable of the multi-donor trust funds in Afghanistan, able to deliver basic services and infrastructure projects at scale across Afghanistan's provinces.¹⁶⁴ A 2012 independent review, widely quoted in UK documents, noted that the ARTF "remains the mechanism of choice for on-budget funding, with low overhead/transaction costs, excellent transparency and high accountability, and provides a well-functioning arena for policy debate and consensus creation."¹⁶⁵ It is difficult to see how the UK could have provided development finance at the level it did without the ARTF.
- 4.59 However, the growing dependence of the UK and other donors on the ARTF led it to scale up its operations, even as deteriorating security conditions reduced the World Bank's ability to supervise its work. This left the ARTF managing high-volume programming in an increasingly risky environment with a minimum of supervision. Many of its projects were implemented through long delivery chains, and there were concerns as to whether the performance information being passed back up the chain was reliable (see **Box 9** below on the ARTF scorecard). The UK officials we interviewed were concerned about heavy overheads within the delivery chain, but were unable to gain accurate data on the share of resources reaching target communities. As mentioned above, there were also concerns about the creation of a large parallel structure of project implementation units, duplicating and drawing capacity out of the Afghan civil service.

“ Most of the budget was allocated on huge admin costs. The overhead costs of international organisations are very high and must be reduced to maximise the aid reaching the people. ”

Afghan former director of the Ministry of Health

“ The donors should have prioritised state-building rather than creating parallel structures. ”

Afghan former government minister

160 *BEK risk register 10 September 2014*, British embassy Kabul, 2014, unpublished; *05 July 2021 – The development section Afg office level risk register*, Foreign, Commonwealth and Development Office, 2021, unpublished.

161 It was noted that attacks such as the 2014 bombing that killed the head of the IMF and UN staff could make life increasingly difficult for foreign agency staff, both private and bilateral, who deliver development projects in Afghanistan: *Kabul restaurant attack: three UN staff and local IMF head among 21 dead*, Conal Urquhart and Emma Graham-Harrison, *The Guardian*, 2014, [link](#).

162 *DFID Afghanistan commercial delivery plan (CDP), April 2016 - March 2021*, Department for International Development, 2016, p. 1, unpublished; *Statistics on international development: Final UK aid spend 2018*, Department for International Development, 2019, pp. 43-45, [link](#); *The UK and Afghanistan*, House of Lords, 2021, pp. 45-46 and 115, [link](#); *House of Lords international relations and defence committee (IRDC) inquiry: The UK and Afghanistan*, Foreign, Commonwealth and Development Office, Written evidence (AFG0011), [link](#).

163 *Bilateral versus multilateral aid channels: Strategic choices for donors*, Nilima Gulrajani, ODI, [link](#); *The UK and Afghanistan*, House of Lords, 2021, p. 45, [link](#).

164 *About us*, World Bank Afghanistan Reconstruction Trust Fund, 2021, [link](#); *ARTF steering committee approves three-year partnership framework and financing program*, World Bank, 2018, [link](#).

165 *ARTF at a cross-roads: History and future*, Scanteam, 2012, p. 2, [link](#).

- 4.60 As a contributor to a multi-donor mechanism, the UK had no direct say in individual programming decisions, but was active in the ARTF's governance structure. We saw evidence that the UK had helped to improve its monitoring processes and its mainstreaming of gender issues.¹⁶⁶ However, other ARTF shortcomings identified in UK annual reviews were left unaddressed, apparently due to capacity constraints on the UK side. There were periods when UK staff shortages meant that the department was able to do little beyond basic programme management.
- 4.61 In its humanitarian programming, the UK delivered through the UN system, the ICRC and large NGOs. These were generally seen as effective delivery partners, enjoying a degree of legitimacy in the Afghan context and a capacity to operate in remote and contested areas,¹⁶⁷ including Taliban-controlled regions. The UN's humanitarian country team, under the leadership of the United Nations Office for the Coordination of Humanitarian Affairs (OCHA), was seen as well informed, with a regular cycle of joint needs assessments, and well coordinated through the 'cluster' system.¹⁶⁸ A range of mechanisms were established to allow Afghan communities to provide feedback on the humanitarian assistance they received.¹⁶⁹ The UK contributed to an OCHA-managed pooled fund, the Afghanistan Humanitarian Fund, which international evidence shows is an effective coordination model. The UK was one of few donors to provide multi-year funding, which enabled the fund to achieve cost-efficiencies through longer planning cycles and improved procurement.¹⁷⁰ The UK also delivered through consortia of NGOs, which allowed for flexibility in delivery, drawing on the strengths of different partners.¹⁷¹ However, UK monitoring reports show that underperforming organisations continued to be used in subsequent years, which was indicative of a shortage of credible delivery partners in Afghanistan.
- 4.62 Efforts were made to give Afghan NGOs access to international humanitarian funding, in accordance with the 'localisation' commitment.¹⁷² Under a humanitarian twinning programme, Afghan organisations were partnered with international NGOs, which provided mentoring and practical support.¹⁷³ Although this approach had worked well in other contexts, few Afghan organisations reached a level of maturity where they could access international funds directly. The UK was unable to engage the Afghan government in its humanitarian programming, due to weak delivery capacity in the Afghanistan National Disaster Management Agency.¹⁷⁴ This was unfortunate, as it undermined efforts to build Afghanistan's resistance to humanitarian crises.

The UK had an appropriately high risk appetite, but its risk management processes were not always robust enough

- 4.63 Afghanistan presented a high-risk environment for delivering UK aid. Acute security and other operational risks were combined with high levels of fiduciary risk, linked to institutional weaknesses and endemic corruption, as well as reputational risks to the UK government and to UK aid. UK documents show a keen awareness of these risks, which are generally well analysed. It is appropriate for the UK to have a high risk appetite when working in such challenging conditions. However, a high risk appetite must be accompanied by robust risk management processes, coupled with clear criteria for when to withhold funding because the risks are too high. We find that, where risk management processes were in place, they were not linked to decision making on programming or funding levels.
- 4.64 At the strategic level, the UK had a number of analytical processes, such as joint analyses of conflict and stability,¹⁷⁵ to inform itself of operational risks, and these were prepared to a high standard.

166 ARTF annual review summary sheet, November 2018, Department for International Development, pp. 3, 6 and 27, unpublished.

167 Evaluation of United Nations development assistance framework for Afghanistan and ONE UN for Afghanistan, Baastel Group, June 2021, p. 38, [link](#).

168 Evaluation of United Nations development assistance framework for Afghanistan and ONE UN for Afghanistan, Baastel Group, June 2021, pp. 63 and 68, [link](#).

169 Accountability to affected people working group, United Nations Office for the Coordination of Humanitarian Affairs, undated, [link](#).

170 Afghanistan Humanitarian Fund 2019 annual report, Afghanistan Humanitarian Fund, 2020, p. 14, [link](#).

171 Monthly challenge meeting – humanitarian – 130918, Joint Coordination and Monitoring Board, 2018, unpublished; xHMG C-19 vulnerable country plan – FY20/21, Department for International Development, 2020, p. 4, unpublished; Performance management findings in CCIP DFIDA Feb 2017 final agreed, Department for International Development, 2017, pp. 4, 10 and 11, unpublished; 181008 humanitarian – central guidance, Department for International Development, 2018, p. 3, unpublished.

172 Localisation is a workstream under the Grand Bargain, an agreement on reform of the international humanitarian system to which the UK is a signatory: Grand Bargain 2.0 structure, United Nations Inter-Agency Standing Committee website, [link](#).

173 ACBAR twinning program: Improving the capacity of national NGOs in Afghanistan, FundsforNGOs, 2017, [link](#).

174 Background note for CDD: Climate change and environment in Afghanistan, Department for International Development, 2018, p. 5, unpublished.

175 Joint analysis of conflict and stability: Guidance note, Stabilisation Unit, 2017, [link](#).

The British embassy in Kabul had access to intelligence from a range of sources, including regular dialogue among development partners. Despite high turnover of staff, it was generally well informed. To support strategic planning, the UK engaged in scenario planning, to map out different ways in which the context in Afghanistan could develop and identify potential responses. Most programme business cases were tested against three scenarios: rapid deterioration, status quo, and a positive peace outcome. In principle, scenario planning should have helped decision makers to plan in advance for potential future developments, rather than reacting after the event. We find that it did not have that effect. Towards the end of our review period, when the situation did in fact deteriorate rapidly, the UK did not react at a strategic level, even as key objectives – especially around state-building – became increasingly unachievable. In fact, UK decision making was dominated by pressure to meet planned budgets and commitments to international partners. There was no attempt to link levels of spending, either overall or in particular programmes, to the scenarios, which might have provided some protection against optimism bias.

- 4.65 Fiduciary risks – that is, risks of improper use of UK aid funds – were inevitably high in the Afghan context.¹⁷⁶ While it was a UK strategic objective to help fund the Afghan state, the UK’s own analysis described corruption and patronage within the central government as not just widespread, but central to the political settlement, with the national budget process acting as a mechanism for negotiating power and influence. The UK used the World Bank-administered ARTF as the means of protecting UK funding for the state. The ARTF helped fund the government’s operating costs by reimbursing eligible, non-security expenditure. Through its network of programme implementation units in partner ministries, it also exercised tight control over procurement and contract management for investment projects. Its direct management of funds meant that there were relatively few allegations of direct misappropriation of funds. However, UK assessments suggest that there were nonetheless residual fiduciary risks, relating to procurement (such as tailored specifications, fraudulent or collusive bidding, biased bid evaluations), contract management (sub-standard work, false expense claims) and recruitment (nepotism, ‘ghost’ workers). The World Bank introduced a range of measures to detect and prevent the misuse of funds, including appointing a monitoring agent to check expenditure for eligibility, using a combination of data from the government’s accounting software and physical verification on a sample basis. The government was required to reimburse the ARTF when irregularities were found. Given these measures, the UK assessed the residual risk of corruption in the ARTF as ‘moderate’.
- 4.66 UK documents also reveal concerns that ARTF projects in Taliban-controlled areas were subject to a 10% ‘tax’, whether in the form of financial contributions or donations of aid-funded supplies.¹⁷⁷ UK investigations revealed multiple attempts to interfere with UK-funded projects, but did not identify any substantial diversion of funds. However, assumptions were made in UK documents that some diversion was inevitable. Earlier in the review period, when the Taliban controlled only a small portion of the territory, this was considered to be an acceptable risk, as helping the state provide services in Taliban-controlled areas was a strategic priority. Over time, as the Taliban took over more territory, it became less defensible. In October 2020, the UK wrote to all its implementing partners, instructing them to withdraw from particular geographical areas rather than accede to Taliban demands.¹⁷⁸ However, we did not find any reporting on the extent to which they followed these instructions.
- 4.67 Given the UK’s strategic objective of supporting the state, we find that the ARTF did indeed offer the best option for managing fiduciary risk, and that its risk management processes were well considered and extensive.¹⁷⁹ However, there were larger concerns associated with the ARTF that are discussed in annual reviews and other UK documents, including the risks that the volume of financial support channelled through the Afghan government was distorting its political and institutional development,

176 See DFID’s approach to managing fiduciary risks in conflict-affected environments, ICAI, August 2016, [link](#).

177 2020 Afghanistan conflict sensitivity strategy, HM government (British embassy Kabul), p. 5, unpublished.

178 Annual statement of progress (ASP) for country fiduciary risk assessment (FRA) Afghanistan and Afghanistan Reconstruction Trust Fund (ARTF), Department for International Development, November 2020, p. 16, unpublished.

179 Business case for UK support to the Afghanistan Reconstruction Trust Fund (ARTF), 2014/15 - 2018/19, Department for International Development, p. 24, [link](#).

and that its parallel delivery mechanisms were drawing capacity away from the civil service. These risks went to the heart of the state-building project, and were referred to repeatedly in UK annual reviews, but were not effectively managed.

- 4.68 Another key risk in the Afghan context was of doing inadvertent harm to citizens through UK programming. ‘Do no harm’ is a principle of good management in conflict-related settings. It imposes an obligation on aid providers to be ‘conflict-sensitive’, by being aware of conflict dynamics and avoiding actions that might exacerbate them. The UK had ‘do no harm’ guidance in place from the beginning of the review period,¹⁸⁰ and conflict sensitivity analysis is mandatory for Conflict, Stability and Security Fund (CSSF) programmes.¹⁸¹ However, concerns were raised to us by UK staff that conflict sensitivity assessments were not done to an adequate standard, and that programmes were not delivered in a conflict-sensitive manner. Following the 2019 Joint Analysis of Conflict and Stability, a conflict adviser in the British embassy prepared an approach paper on a conflict strategy for the country portfolio, but it does not appear to have been completed. The lack of an explicit strategy left some gaps in the UK’s approach – most notably, the absence of a clear policy on aid to Taliban-controlled and contested areas.
- 4.69 UK documents also note that the ARTF faced challenges with integrating conflict analysis and conflict sensitivity into its programming, and was generally unable to tailor its interventions at the local level to reduce conflict and prevent unintended harm.¹⁸²
- 4.70 The UK contribution to the UNDP-administered LOTFA trust fund, which paid salaries for the ANP, stands out as a significant ‘do no harm’ lapse. The UK prepared Overseas Security and Justice Assessments (OSJAs) for its contributions, identifying the human rights risks. A May 2020 OSJA describes the responsible ministry, the MOIA, as corrupt, with ineffective leadership and no strategic direction. It cites reports of the ANP committing various human rights violations, including beatings, excessive force during arrests, and arbitrary arrest and detention. It cites a report by the US State Department on trafficking in persons that the ANP was implicated in recruiting boys for sexual abuse. If the victims complained to the police, they were themselves penalised for ‘moral crimes’.¹⁸³ Although not cited in the OSJA, this was consistent with reports of ministry officials ‘selling’ senior police positions to drug traffickers, of police personnel selling their weapons and ammunition to criminals and the Taliban, and of known corrupt senior police officials avoiding sanction.¹⁸⁴ The two most recent OSJAs both concluded that there was a serious risk that UK support might “directly or significantly contribute to a violation of human rights”. We find that there was no plausible way of mitigating these risks, and no significant attempt to do so. The 2020 project completion review states explicitly that UK officials lacked confidence in UNDP’s ability to manage the human rights risks.¹⁸⁵ The UK nonetheless decided at a very senior level to continue its funding, in order to meet its commitment to sharing the burden of Afghan security costs with international partners. ICAI finds that this use of UK aid funds was ill judged.

The UK invested substantial effort into strengthening programme monitoring systems, but did not assess results at the strategic level

- 4.71 With few staff located in the country and limited opportunity to visit project sites, the UK faced a perennial challenge with obtaining accurate data on programme performance.¹⁸⁶ Afghanistan is a very data-poor environment. The last census was conducted in 1979, and uncertainties about population numbers and a lack of reliable administrative data make it difficult to measure most standard development indicators.
- 4.72 The UK developed a monitoring and evaluation strategy for Afghanistan, specifying that programme business cases must include theories of change, results frameworks and monitorable indicators.¹⁸⁷ Regular monitoring processes included annual reviews, weekly supplier meetings and monthly portfolio

180 *Working effectively in conflict-affected and fragile situations – Briefing paper B: Do no harm*, Department for International Development, March 2020, [link](#).

181 *The Conflict, Stability and Security Fund’s aid spending*, ICAI, March 2018, p. 28, [link](#).

182 *Business case for UK support to the Afghanistan Reconstruction Trust Fund (ARTF), 2014/15 - 2018/19*, Department for International Development, p. 25, [link](#).

183 *Trafficking in persons report*, US Department of State, June 2019, p. 58, [link](#).

184 *General country of origin information report: Afghanistan*, Ministerie van Buitenlandse Zaken, March 2022, [link](#).

185 *Security sector and peacebuilding support in Afghanistan – Programme completion review*, Conflict, Security and Stability Fund, August 2020, unpublished.

186 As recorded in risk registers seen by the review team, Foreign, Commonwealth and Development Office document, 2021, unpublished.

187 *DFID Afghanistan monitoring strategy October 2014*, Department for International Development, 2014, unpublished; *DFIDA monitoring strategy*, Department for International Development, October 2018, unpublished.

reviews. Across our sample of programmes, these were consistently followed. However, long delivery chains meant that the UK often lacked confidence in the ability of its implementing partners to verify information received from the field.

- 4.73 The UK therefore turned to third-party monitoring (TPM) – a technique that it had developed in other access-constrained settings, such as Syria and Somalia.¹⁸⁸ By 2018, five programmes accounting for 70% of expenditure were using TPM,¹⁸⁹ and over the rest of the review period it was extended to other programmes with substantial budgets. The independent monitors provided a range of services customised to the needs of each programme, including technical support on monitoring, financial reviews, sample-based verification of reported results and independent assessments.
- 4.74 For programmes delivered through multilateral partners, the UK used its influence as a donor to strengthen their monitoring and evaluation systems, and appropriately encouraged them to engage their own third-party monitors.¹⁹⁰ For the ARTF, the UK worked closely with the World Bank to develop the ‘Scorecard’ monitoring system, to improve its reporting (see **Box 9**). However, donors continued to express a lack of trust in project-level monitoring data, pushing for an increase in TPM. This was duly scaled up to include desk-based reviews of a sample of transactions, physical verification of a sample of 4,000 employees, 4,000 visits to project sites each year to verify progress with implementation, and technical support to implementers to improve monitoring, fiduciary oversight, data management, and environmental and social safeguards.¹⁹¹ The UK also advocated for the inclusion of TPM in the UN-managed Afghanistan Humanitarian Fund.¹⁹²

Box 9: The ARTF Scorecard

From 2013, the UK worked with the World Bank to introduce a results framework for the ARTF, called the ‘Scorecard’, launched in 2015. The initiative responded to concerns about the transparency of the ARTF’s operations and a tendency towards over-optimistic reporting. The Scorecard includes information on the World Bank’s performance as administrator, and on the outputs and outcomes achieved across the large portfolio.

However, persistent concerns with the Scorecard system were expressed in successive UK annual reviews. While the Scorecard captured aggregate results, using standard indicators, there were concerns that it reported mainly on selected outputs that were relatively easy to achieve. There are few outcome-level indicators and, where these were included, it was not clear that any progress was attributable to the ARTF. The Scorecard drew on multiple, sometimes inconsistent data sources, with different time periods and methodologies. Not all indicators had baseline or target values. The 2017 annual review described the Scorecard as “more of a communications tool than a monitoring tool”. The US-based watchdog, SIGAR, put it more bluntly: “without an accurate, reliable evaluation, the World Bank will be unable to determine the impact that about \$10 billion in donor funding has had in improving Afghan development.”¹⁹³ While the UK provided technical support on monitoring, there was limited improvement over the review period, with the 2020 annual review finding that the Scorecard still did not provide an accurate picture of which projects were on track.

- 4.75 We find that fewer independent evaluations were commissioned than might be expected, given the importance and size of the portfolio and the number of performance concerns raised in annual reviews. The monitoring and evaluation strategy left it to programme teams to decide whether to undertake an

188 *The UK’s humanitarian support to Syria*, ICAI, May 2018, p. 30, [link](#); *UK aid in a conflict-affected country: Reducing conflict and fragility in Somalia*, ICAI, June 2017, p. 22, [link](#).

189 Third party monitoring of DFID Afghanistan programmes, Department for International Development, 26 November 2018, p. 3, unpublished.

190 *Afghanistan multi-year humanitarian response programme (AMYHRP) 2019 – 2024: Business case summary sheet*, Department for International Development, 2019, p. 3, [link](#).

191 *Third party monitoring agent 2020 annual report*, BDO et al., July 2021, [link](#).

192 *AMYHRP 2019-2024 annual review – post April 2018*, Department for International Development, 9 April 2020, p. 5, [link](#).

193 *Afghanistan Reconstruction Trust Fund: the World Bank needs to improve how it monitors information, shares information, and determines the impact of donor contributions*, SIGAR 18-42 audit report, SIGAR, 2018, p. 19, [link](#).

evaluation, as was standard practice in DFID at the time. There were evaluations of two components of the humanitarian programme,¹⁹⁴ the agricultural and rural development facility,¹⁹⁵ the gender-based violence programme,¹⁹⁶ the anti-corruption programme,¹⁹⁷ and the UK's support to the MOIA.¹⁹⁸ UNDP undertook an independent evaluation of LOTFA's payroll component,¹⁹⁹ and the last full ARTF evaluation was in 2012.²⁰⁰ The available evaluations point to a fairly consistent pattern of performance: programmes are assessed as delivering positively at output level, but as largely failing to achieve significant or sustainable results at outcome level.

- 4.76 We were unable to identify any serious attempt to monitor or evaluate progress at the portfolio level towards the strategic objectives of UK aid to Afghanistan. There was no integrated results framework for the portfolio, and no periodic assessment and reporting of portfolio-level results. Nor did we find any in-depth or systematic analysis of progress towards key objectives, such as state-building. This meant that strategic and management decisions at the country portfolio level were not informed by data or analysis on emerging results. There was therefore an increased risk of strategic drift as the country context became more challenging, throwing into question the realism of some of the UK's objectives. This reflects a wider weakness in DFID and now FCDO portfolio management processes. As we have observed in past ICAI reviews,²⁰¹ country-level results frameworks, progress reporting and evaluations are no longer in regular use. However, in an environment as challenging as Afghanistan, we would have expected to see a more concerted effort to track portfolio-level results.

Conclusions on effectiveness

- 4.77 The evidence available to ICAI suggests only limited results for UK aid to Afghanistan against its strategic objectives, meriting an **amber-red** score. There was limited progress towards building capable Afghan government institutions, and the UK's own analysis suggested that the volume of international support through the state led to distortions and state capture by unrepresentative elites. UK support for police salaries resulted in some positive impacts, but did little to promote overall stability or protect the Afghan public, and entailed unacceptable human rights risks. Large-scale support through the ARTF contributed to some important human development results, but was unable to promote economic growth or prevent increased poverty and food insecurity. As a result, an increasing share of UK aid went towards alleviating a deteriorating humanitarian situation. There were important results for women and girls, including expansion in girls' education and some promising pilots on supporting survivors of GBV, but the sustainability of the results remains highly uncertain. The UK generally made sound choices of delivery channels and worked well with multilateral partners, but its oversight was under-resourced, given the high-risk environment and persistent concerns with the quality of results data.

Coherence: How internally and externally coherent has the UK's work been in Afghanistan?

- 4.78 This section examines the coherence of UK aid to Afghanistan, both internally across the UK government and externally, with other development partners and Afghan organisations. It looks at the division of roles and responsibilities across UK departments and their work together in Afghanistan, and how well the UK built relationships and influenced other donor countries, multilateral agencies, local leaders and civil society organisations (CSOs).

194 *Summative evaluation of the Afghanistan resilience consortium (ARC)*, Coffey International, March 2019, unpublished; *Formative evaluation of the early recovery consortium (ERC)*, Coffey International, March 2019, unpublished.

195 *Evaluation of the comprehensive agricultural and rural development facility (CARD-F)*, Upper Quartile and Altai Consulting, July 2019, unpublished.

196 *Summary report: Independent evaluation of increased access to gender based violence response services Afghanistan programme (September 2016 to December 2018)*, IPE Triple Line and Appro, May 2019, [link](#).

197 *Independent evaluation of Afghanistan's independent joint anti-corruption monitoring and evaluation committee (MEC)*, Coffey International, October 2018, unpublished.

198 *Evaluation of the UK-funded project of strategic support to the Ministry of Interior Affairs: Phase two (SSMI-2)*, Wyg Consulting, April 2019, unpublished.

199 *Mid-term evaluation (MTE) of the Law and Order Trust Fund for Afghanistan support to payroll management project*, LOTFA SPM project, United Nations Development Programme, 2018, [link](#).

200 These were the examples provided to ICAI by FCDO, although the department noted that the list may not be complete due to problems with its document management system.

201 *DFID's approach to value for money in programme and portfolio management*, ICAI, February 2018, pp. 26-27, [link](#).

While the UK commissioned high-quality analysis of the changing context, learning and knowledge management were not well institutionalised across the portfolio

- 4.79 UK aid staff in Afghanistan served for relatively short postings of 12 months, extendable for a further year. FCDO staff told us that the high turnover made it a perennial challenge to fill posts with suitably qualified staff, particularly later in the review period. It also created significant challenges with preserving institutional memory. Given these challenges, we find that the UK did not invest enough effort in knowledge management and learning to enable a coherent approach over time.
- 4.80 There was substantial investment in research and analysis, including country development diagnostics, conflict analysis and risk assessments. The analysis was often produced jointly between DFID and the Foreign and Commonwealth Office (FCO), and was generally of good quality and updated regularly.²⁰² It was shared across the responsible departments and ensured quality briefing material for new staff. The UK also invested in strengthening the ability of Afghan organisations to conduct more detailed, timely and in-depth needs assessments, particularly in hard-to-reach areas.²⁰³ This fed into the UN humanitarian needs overview process.²⁰⁴
- 4.81 The British embassy in Kabul also made extensive use of an FCDO-funded helpdesk service, Knowledge for Development (K4D), which provided short pieces of research on demand.²⁰⁵ This helped with accessing external literature on Afghanistan and lessons from other stabilisation contexts. For example, one research piece emphasised the need for a better understanding of contextual and societal factors in Afghanistan, including the political settlement, to inform programme design.²⁰⁶ Another pointed to the need for a coordinated position among donors when it came to engaging with the Taliban.²⁰⁷
- 4.82 Knowledge management learning across the Afghanistan country portfolio was ad hoc, rather than systematic. There was no process of continuous learning built into the programme management cycle beyond mandatory reporting requirements. According to officials interviewed, there were limited opportunities for exchange of learning across UK implementing partners working on different programmes. While programme annual reviews identified lessons learned and made recommendations, we found that many of these lessons were repeated across successive annual reviews, with little evidence of action on recommendations.
- 4.83 The UK country team suffered from rapid and continuous loss of contextual knowledge and institutional memory. This was notable in its management of key programmes and relationships, such as the ARTF and the Afghanistan multi-year humanitarian response plan, which suffered from the lack of continuity at the strategic level. There was little scope for conducting stocktakes and documenting lessons learned, or for ensuring knowledge management and continuity of engagement through frequent rotations of UK staff. The support of competent, long-serving Afghan staff helped to make up for this.²⁰⁸
- 4.84 For most of the review period, the British embassy in Kabul was developing an organisational learning and knowledge management approach to address this problem, based on best practice from other conflict-affected states. A draft concept note on this approach from 2019 was shared with the team, but there was no evidence that it was ever completed or put into action.
- 4.85 The UK government did, however, undertake a series of exercises to collate lessons from its experiences in Afghanistan for use in other contexts.²⁰⁹ For example, it reviewed lessons from Afghanistan on remote

202 *K4D helpdesk reports on Afghanistan at OpenDocs*, Institute of Development Studies, [link](#).

203 *Afghanistan multi-year humanitarian response plan (AMYHRP) 2019-24*, Business case, Department for International Development, p. 19, 2019, [link](#).

204 *Afghanistan multi-year humanitarian response plan (AMYHRP) 2019-24*, Business case, Department for International Development, p. 19, 2019, [link](#).

205 *Knowledge, evidence and learning for development*, Institute of Development Studies, [link](#).

206 *Maintaining basic state functions and service delivery during escalating crises*, Siân Herbert, GSDRC and K4D, University of Birmingham, 17 May 2021, p. 10, [link](#).

207 *Lessons learnt from humanitarian negotiations with the Taliban, 1996-2001*, Luke Kelly, K4D, University of Manchester, 17 September 2021, p. 9, [link](#).

208 FCDO told us that a number of country-based staff (Afghans) held advisory positions, which are more senior posts. They told us that there were three country-based advisers during the period immediately before the withdrawal from Kabul. Country-based staff are critical for the UK's engagement overseas, provide local expertise, knowledge and networks, and work closely with senior UK-based staff.

209 *Monitoring, evaluation and learning (MEL) in conflict and stabilisation settings: A guidance note*, Stabilisation Unit, 2019, [link](#); *The use of third-party monitoring in insecure contexts: Lessons from Afghanistan, Somalia and Syria*, Elias Sagmeister and Julia Steets, with András Derzsi-Horváth and Camille Hennion, Humanitarian Outcomes and Global Public Policy Institute, 2016, [link](#); *Humanitarian emergency response operations and stabilisation (HEROS): Annual review September 2020*, Foreign, Commonwealth and Development Office, 2020, [link](#); *Humanitarian emergency response operations and stabilisation (HEROS): Annual review October 2020*, Foreign, Commonwealth and Development Office, 2021, [link](#).

management of programming in access-constrained environments, although FCDO has yet to produce practical guidance on the subject for country teams.²¹⁰ In 2019, the Stabilisation Unit produced an update to the UK's guidance on stabilisation,²¹¹ which drew on lessons from the UK's experience in Afghanistan. Key lessons are summarised in **Box 10**.

Box 10: Lessons from stabilisation efforts in Afghanistan

The Stabilisation Unit's updated guidance on stabilisation²¹² includes the following lessons from Afghanistan:

- State-building processes must include those in a position to mount violent resistance to them. Failure to do so has “often resulted in continued conflict, failed institution-building efforts and the collapse of peace agreements”.²¹³
- The decision of the US in Afghanistan in 2001 to enter into partnership with the Northern Alliance hampered efforts to find such an inclusive political settlement.²¹⁴
- Conflicts are never decisively resolved, and stabilisation missions must continue to pay close attention to longer-term drivers of conflict.
- The failure of the international mission to tackle criminal groups associated with the government, as well as the Taliban, created the appearance of complicity in corruption and undermined the legitimacy of both the Afghan state and its international supporters in the eyes of the Afghan people.

UK departments worked together well within Afghanistan, but there were some tensions at headquarters level

- 4.86 The extremely challenging security conditions and the close working and living arrangements for UK staff in Afghanistan fostered a uniquely close working environment for colleagues from across the UK government. Close collaboration was achieved through daily interactions and joint working on shared challenges, such as tackling fraud and corruption and protecting against threats to UK interests.²¹⁵ Joint conflict analyses were debated at length across the embassy, and a cross-embassy working group on peace and stability was established following the US decision to begin peace talks with the Taliban.²¹⁶
- 4.87 As is often the case in international missions, working arrangements across the UK government were strongly influenced by the personal relationships and priorities of senior staff. The relationship between the ambassador and the head of development was particularly important. Regular turnover in both posts meant that working relationships had to be continuously renegotiated. Some of the officials we interviewed spoke of ‘siloes’ emerging between the political and development sides of the mission, but this was not the predominant pattern.
- 4.88 The UK's overall mission objectives were defined by the National Security Council (see **paragraph 4.3** above). FCO and DFID shared responsibility for delivering UK aid in support of those objectives. Some programmes were delivered jointly, but in most cases DFID was responsible for programme management while drawing on advisory support from FCO and other departments, such as the Ministry of Defence.²¹⁷ We saw examples of efforts made to ensure complementarity and minimise overlap between activities managed from the embassy and centrally managed programmes, such as the Girls' Education Challenge and the Global Polio Eradication Initiative.

210 *FCDO learning review on remote management of FCDO programmes*, Foreign, Commonwealth and Development Office, March 2021, p. 15, unpublished.

211 *The UK government's approach to stabilisation*, Stabilisation Unit, March 2019, [link](#).

212 *The UK government's approach to stabilisation: A guide for policy makers and practitioners*, Stabilisation Unit, 2019, p. 16, [link](#).

213 *The UK government's approach to stabilisation: A guide for policy makers and practitioners*, Stabilisation Unit, 2019, p. 87, [link](#).

214 *The UK government's approach to stabilisation: A guide for policy makers and practitioners*, Stabilisation Unit, 2019, pp. 36 and 91, [link](#).

215 *Development section-British embassy Kabul (BEK) risk management framework 2020-22*, unpublished; *BEK operational board – Terms of reference*, 30 October 2019, p. 1, unpublished; *Managing the risk of fraud, theft and corruption*, *Fraud awareness session delivered to BEK updated*, unpublished; *British embassy Kabul strategic approach to gender equality & women's rights*, March 2019, unpublished.

216 *Afghanistan stability ODA annex one: Reporting template and guidance*, British embassy Kabul, p. 2, unpublished.

217 *Afghanistan election support programme business case*, July 2018, p. 1, unpublished.

- 4.89 Despite the close working relationships, there were differences in priorities and approaches across the UK departments. FCO prioritised security issues and wider political concerns, including relationships with the US and other allies, while DFID focused on development and humanitarian issues. In most instances, these differences were productive, enabling the departments to test each other's assumptions. One difference in perspective was over time periods: DFID pushed for a recognition of the long-term nature of the state-building process, which was eventually acknowledged in National Security Council strategies.
- 4.90 These close working relationships within Afghanistan were not always shared with decision makers in London. According to officials we interviewed, key decisions about the aid programme were too often made at ministerial or Cabinet Office level, sometimes without seeking advice from the experts available in-country. There were also different levels of delegated authority across the departments. While the DFID country office had substantial autonomy over spending decisions, final decisions on CSSF programming (which constituted approximately a quarter of UK aid spending) were made by a London-based programme board. CSSF programmes also had different objectives, guidelines and risk appetites, which at times undermined the coherence of the UK aid programme. The most prominent example of lack of coherence that we identified was around the UK's £70 million annual commitment to support the ANP. While concerns were raised at a senior level as to whether these contributions were value for money or a suitable use of UK aid funds, they were overruled at a higher level in part in order to prioritise the transatlantic alliance.

Development objectives were subordinate to security interests and the need to prioritise the transatlantic relationship

- 4.91 As discussed above in **paragraph 4.7** under the 'Relevance' section, UK engagement in Afghanistan took place within a set of strategic parameters set by the US. Like other donor countries, the UK's primary purpose for participating in the international mission was to demonstrate support for the US. While US objectives were not necessarily in conflict with the goals of the UK aid programme, they shaped the options available – in particular, making it imperative to offer large-scale and open-ended support to the Afghan central government, even when the UK's own analysis suggested that this support was not achieving all its strategic objectives. This prevented the UK from pursuing a more inclusive political settlement involving the Taliban. UK funding for the ANP was also linked to a burden-sharing commitment made to the US government.
- 4.92 Key strategic choices for the international mission in Afghanistan were made by the US government and US military commanders in Afghanistan. These choices changed considerably over the review period. Strategic objectives often came with unrealistic short timetables, reflecting variations in the US political appetite to remain engaged in Afghanistan. According to UK government officials, this meant that UK aid programmes were often based on unrealistic assumptions about what could be achieved and over what time period. Ultimately, the US decision to conclude an agreement with the Taliban in February 2020, setting a timetable for the unconditional withdrawal of US troops, made it necessary to abandon most of the objectives of the UK aid programme, despite heavy sunk costs.

The UK was well respected among international partners for its contribution to coordination and dialogue

- 4.93 The UK was the third-biggest bilateral donor in Afghanistan,²¹⁸ and had relatively greater analytical and programme management capacity at its disposal than most. This enabled it to exercise a good level of influence on multilateral partners and, by extension, on the coherence of international aid to Afghanistan, given the shared reliance of donors on multilateral delivery channels.
- 4.94 UK influence also extended into the security sphere, through NATO, and into diplomatic and political processes. The 2014 London conference on Afghanistan was an example of this leadership. It was given high priority by the UK government, attended by the then prime minister, foreign secretary and international development secretary. It provided an opportunity for the Afghan government to set out

218 *Afghanistan's top aid donors and how much was spent for gender equality*, Janadale Leene Coralde and Raquel Alcega, Devex, August 2021, [link](#).

its reform agenda and receive pledges of support from the international community.²¹⁹ The UK also used its influence to encourage President Ashraf Ghani to attend the 2016 anti-corruption summit in London, where he made high-profile pledges to tackle corruption in Afghanistan.²²⁰

- 4.95 Interviewees from other development partners credited the UK with a strong comparative advantage among the donor community in Kabul. They linked this to a deep knowledge of the country and region and their political and social dynamics, which allowed the UK to tackle sensitive topics such as challenging restrictive gender norms. Officials from the US aid programme, in particular, said that they valued the UK's technical depth on matters of governance and public administration.

There was limited engagement with many Afghan actors in the review period

- 4.96 Deteriorating security conditions through the review period hampered the UK's ability to work with Afghan CSOs. Such organisations would usually be important partners for UK aid. The UK attempted to preserve its relationships by inviting CSOs to visit the embassy or to meetings in other secure locations, but heavy security restrictions made this difficult. We were also informed that the worsening security situation led national CSOs to doubt the resolve of international development partners to remain in Afghanistan, and therefore to invest less in relationships. This was unfortunate, as it left UK aid over-reliant on its relationships with the Afghan central government and lacking other avenues for engaging with the Afghan population.
- 4.97 The UK's relationships with Afghan political leaders and senior government officials were also challenging, due both to security restrictions and to differences in priorities. In other contexts, maintaining such relationships is a key objective for FCDO staff, but contacts became more limited over the review period. By channelling most of its development aid through the ARTF, the UK hoped to free up its resources to concentrate on partnerships and influencing with the ARTF's central government counterparts. However, it is not clear that the UK invested enough resources in these partnerships and, by the end of the review period, UK staff in Kabul lacked experience in policy dialogue and advocacy.

Conclusions on coherence

- 4.98 Overall, we award a **green-amber** score for coherence. We find that collaboration and coordination among UK government departments within the embassy in Kabul were strong, based on shared analysis and joint working, but that knowledge management and cross-portfolio learning were not well institutionalised, leading to loss of coherence given the high staff turnover. There were some tensions between UK political, security and development objectives, and the need to prioritise the transatlantic relationship constrained the options available to the aid programme. The UK made a good contribution to international coordination and dialogue, but by the end of the review period had only limited engagement with Afghan society.

219 *Afghanistan and international community: Commitments to reform and renewed partnership*, Communiqué, London Summit on Afghanistan, 4 December 2014, [link](#).

220 *Islamic Republic of Afghanistan – Country statement*, Anti-corruption summit, London, 2016, [link](#).

5. Conclusions and lessons for the future

Conclusion

- 5.1 The August 2021 international evacuation from Afghanistan marked the end of one of the most ambitious ventures ever undertaken by UK aid. Building a viable state, to stabilise a country torn apart by decades of conflict, would have been an extraordinarily difficult undertaking, even without an active insurgency.
- 5.2 We cannot at this stage assess to what extent the results of the UK's 20 years of effort and £3.5 billion in aid will survive the Taliban takeover and the subsequent economic and humanitarian crisis. Our purpose in undertaking this review was to assess whether decisions on UK aid were appropriate at the time they were made, and whether meaningful progress towards the UK's strategic objectives was being achieved before August 2021, and to ensure that the learning from Afghanistan is available for future stabilisation missions.
- 5.3 The dominant pattern that we have identified is of competently administered programmes that by and large succeeded in delivering their planned activities, despite extraordinary challenges. However, in the context of a deteriorating security situation and wider strategic failings, this largely failed to translate into meaningful results at outcome level.
- 5.4 The UK's core objective was to build a viable Afghan state. We find that UK support for state-building was flawed in a number of respects. It did not rest on a viable and inclusive political settlement, even though lesson learning from other stabilisation efforts around the world clearly identified this as a condition of success. With the Afghan government engaged in an active counter-insurgency campaign, it was very difficult to promote responsive and accountable institutions. UK funding for the Afghanistan National Police went to support the counter-insurgency campaign, rather than promote civilian policing or the rule of law. The state-building approach was top-down in nature: UK aid worked almost exclusively with the central government and failed to engage with the diversity of institutions and sources of authority that characterise Afghan society. Support for central institutions was often technocratic and supply-driven. State-building goals were undermined by the sheer volume of financial aid channelled through the state budget, which distorted the political process and contributed to rent-seeking and corruption, and by the creation of parallel structures for managing aid, which drew competent personnel away from the Afghan civil service.
- 5.5 Yet despite the failure of the state-building approach, UK aid to Afghanistan contributed to some important results. Through the Afghanistan Reconstruction Trust Fund, the UK helped to create a mechanism for channelling well-coordinated international support at a large scale into basic services and infrastructure. The expansion of access to health and education services undoubtedly made a substantial difference for the many Afghans who benefited, helping to raise literacy, reduce maternal mortality and alleviate malnutrition. Irrigation projects and livelihood interventions helped reduce rural poverty, while humanitarian programming helped millions of people through successive droughts and rising insecurity. We cannot judge at this point what will be the long-term impact of educating 2.8 million Afghan girls and promoting female role models in public life, given the Taliban takeover, but some of the Afghan experts we spoke to believed that it might contribute to long-term pressures for social change.
- 5.6 Collaboration and coordination among UK government departments within the embassy in Kabul were strong, based on close daily interactions and joint working. However, the primacy of security objectives and the need to prioritise the transatlantic relationship constrained the choices available to the aid programme. Ultimately, they prevented the UK from reassessing its approach, even as conditions in Afghanistan deteriorated and the prospects of achieving its objectives became more remote.
- 5.7 UK experience in Afghanistan has also generated a wealth of learning – both positive and negative – on how to deliver aid in difficult environments, including on working with multilateral delivery partners, conflict-sensitive programming, managing fiduciary risks, and monitoring in data-poor contexts.

It is important that these lessons are not lost. We conclude with some key recommendations for UK aid to take forward into future stabilisation and state-building initiatives.

Recommendations

Recommendation 1: In complex stabilisation missions, large-scale financial support for the state should only be provided in the context of a viable and inclusive political settlement, when there are reasonable prospects of a sustained transition out of conflict.

Problem statements:

- The UK's state-building approach for Afghanistan was never well articulated, and failed to draw on learning from past stabilisation contexts.
- The state-building project in Afghanistan did not rest on a viable political settlement, causing the central government to be drawn into a long-running and large-scale counter-insurgency campaign.
- Large-scale UK support for state-building in the context of a 'hot' stabilisation mission – that is, one involving ongoing conflict and counter-insurgency operations – resulted in conflicting objectives that undermined the state-building process.
- The volume of financial aid provided to the Afghan state undermined its limited absorptive capacity, which distorted the national political process and development of institutions.

Recommendation 2: UK aid should not be used to fund police or other security agencies to engage in paramilitary operations, as this entails unacceptable risks of doing harm. Any support for civilian security agencies should focus on providing security and justice to the public.

Problem statements:

- The UK opted to proceed with funding Afghanistan National Police salaries, despite unacceptable high risks that UK aid would be implicated in human rights violations and criminality.
- The support for police did not include any substantial effort to mitigate these risks, in violation of the UK's commitment to the 'do no harm' principle.
- The use of aid funds for paramilitary operations is a questionable use of UK aid.

Recommendation 3: In highly fragile contexts, the UK should use scenario planning more systematically, to inform spending levels and programming choices.

Problem statements:

- The UK's scenario planning for the Afghanistan country portfolio was not used actively to inform spending levels and portfolio management.
- Dramatic increases in risk level over the review period did not trigger a re-evaluation of strategic objectives or a reallocation of resources.

Annex 1: Programmes reviewed

For this review we explored a selection of strategic and cross-cutting themes across the UK portfolio and within a selection of flagship programmes.

This included a thematic review of how well the portfolio as a whole contributed to three strategic objectives: meeting humanitarian need, empowering women and girls, and state-building. We reviewed the programmes under each thematic area, a selection of which are listed below.

Thematic area	Details of programmes reviewed under thematic area
Meeting humanitarian need	<p>Afghanistan Multi-Year Humanitarian Programme (Phase 1, 2014-19), £130 million. The programme helped to meet urgent humanitarian needs and build the resilience of vulnerable groups to recurrent humanitarian shocks. It also helped to support a more sustainable humanitarian response by strengthening the capacity of national NGOs.</p>
	<p>Afghanistan Multi-Year Humanitarian Programme (Phase 2, 2019-24), £210 million. The programme provides humanitarian assistance to vulnerable populations across Afghanistan and supports early recovery and resilience of returnees, internally displaced populations and host communities. It also aims to increase support for local actors ('localisation') and to improve data collection.</p>
	<p>Global Mine Action Programme (2018-21), total budget £124.4 million, spend in Afghanistan £35 million including up to 2022. The programme's aim is to increase stability and security for people in countries affected by landmines and other explosive remnants of war.</p>
	<p>Responding to Urgent Needs arising from Drought in Afghanistan (2018), £35 million. A programme delivered in response to the severe 2018 drought to meet the humanitarian needs of the most vulnerable drought-affected and drought-displaced populations in 20 provinces of Afghanistan.</p>
Empowering women and girls	<p>Gender Based Violence Response Services (Phase 1, 2016-18, £2.2 million) (Phase 2, 2018-22, £1.8 million). Delivered by the United Nations Population Fund, supporting victims and survivors of gender-based violence.</p>
	<p>Girls' Education Challenge (Phase 1, 2012-17) (Phase 2, 2017-25). Centrally managed programme spending approximately 16% of total spend for Girls' Education Challenge in Afghanistan by 2021, out of a total £355 million global fund size. A global programme that focuses on supporting the education of marginalised girls. It had three projects in Afghanistan in the review period, which promoted change to social norms keeping girls out of school, piloted community-based teaching in remote settings, and worked with schools to facilitate girls' access and learning.</p>
	<p>Afghanistan Reconstruction Trust Fund (Phase 1, 2014-19) (Phase 2, 2019-22), budget £730 million (spend £668 million). The ARTF promoted women's economic empowerment through access to finance, local self-help groups and mainstreaming gender across its programming.</p>

Thematic area	Details of programmes reviewed under thematic area
Building core state functions	Afghanistan Reconstruction Trust Fund (Phase 1, 2014-19) (Phase 2, 2019-22), budget £730 million (spend £668 million). The ARTF promoted women’s economic empowerment through access to finance, local self-help groups and mainstreaming gender across its programming.
	Law and Order Trust Fund for Afghanistan (2015-20), £70 million annual funding commitment to the police delivered through this multi-donor trust fund managed by the United Nations Development Programme. It managed payroll functions on behalf of the Afghanistan National Police directly and gradually put in place measures to limit diversion of funds.

As part of our thematic review we also reviewed three flagship programmes detailed below: the Afghanistan Reconstruction Trust Fund, the Law and Order Trust Fund for Afghanistan and the Afghanistan Multi-year Humanitarian Programme.

Programme	Details
Afghanistan Reconstruction Trust Fund	<p>Dates: 2014-18 (Phase 1), 2018-21 (extension), 2021-23 (extension)</p> <p>Budget: £730 million</p> <p>Synopsis: The Afghanistan Reconstruction Trust Fund is a multi-donor trust fund, established in 2002 and managed by the World Bank in close collaboration with the government of Afghanistan. Supported by all major donors in Afghanistan, it was the main instrument by which the international community provided on-budget support.</p> <p>Implementer: World Bank Group</p>
Law and Order Trust Fund for Afghanistan	<p>Dates: 2015-20</p> <p>Budget: £143.25 million</p> <p>Synopsis: The Law and Order Trust Fund for Afghanistan is a United Nations Development Programme trust fund established in 2002. It sought to build capacity to manage payroll functions, improve institutions within the Ministry of Interior Affairs, reform laws and procedures, professionalise the police, and enhance police-community partnerships.</p> <p>Implementer: United Nations Development Programme</p>
Afghanistan Multi-Year Humanitarian Programme	<p>Dates: 2014-19 (Phase 1), 2019-24 (Phase 2)</p> <p>Budget: £130.5 million and £210 million</p> <p>Synopsis: The Afghanistan Multi-Year Humanitarian Programme provided funding through a range of delivery mechanisms to fund assistance and respond to spikes in humanitarian need, support returnees, internally displaced people and host communities, support localisation of humanitarian response, and improve evidence gathering.</p> <p>Implementer: Afghanistan Humanitarian Fund (managed by the UN Office for the Coordination of Humanitarian Affairs), International Committee of the Red Cross/ Crescent, International Organisation for Migration, Agency Coordinating Body for Afghan Relief and Development, Norwegian Refugee Council, Impact REACH</p>

Annex 2: Humanitarian information note

The Taliban takeover of the Afghan government in August 2021 and the withdrawal of international support has exacerbated an already serious humanitarian crisis in Afghanistan. While the UK has suspended development cooperation and withdrawn its diplomatic and aid personnel, it continues to provide humanitarian support, largely through multilateral channels. This information note provides an account of the international humanitarian response since August 2021 and the UK's contribution to it. As the response is still at an early stage, the note does not make evaluative judgments, but points to a number of issues that may warrant further scrutiny, by ICAI or other bodies.

The scale of the humanitarian crisis

Afghanistan after the Taliban takeover faces multiple, compounding crises. Following the fall of Kabul, most donors announced the immediate suspension of development aid.²²¹ Given the lack of international recognition of the Taliban government, Afghanistan lost access to International Monetary Fund (IMF) resources,²²² while the World Bank halted its pipeline of more than \$5.3 billion in planned development projects. The US government froze Afghanistan's foreign reserves held by the US Federal Reserve, totalling around \$7 billion.²²³ With the Taliban a designated terrorist group under US law, Afghanistan also lost access to the international banking system, disrupting remittances and other transfers.

This has triggered a severe economic and financial crisis. International aid (military and civilian) accounted for half of the central government budget, around 75% of public expenditure, and nearly half of all economic output.²²⁴ Its sudden withdrawal, together with the freezing of financial assets, has left the Afghan state unable to fund salaries and basic services – although some frontline workers are now being funded through humanitarian operations. Afghanistan's security services, which previously employed several hundred thousand people, have ceased to pay salaries.²²⁵ The withdrawal of aid and international personnel has in turn impacted on the economy, with the IMF estimating a 30% contraction in output in 2021.²²⁶ Construction and other services are particularly affected, causing a collapse in urban employment. The loss of aid is one of the factors that weakened the currency and led to severe shortages in foreign exchange, leading in turn to shortages in essential goods and contributing to sharp rises in the prices of fuel, wheat, rice and cooking oil.²²⁷ Improvements due to a stabilisation of the exchange rate over the past few months will remain constrained by the expected contraction of the country's gross domestic product from \$20 billion to \$16 billion this year.²²⁸ With the combined impact of lost earnings and rising prices, the UN has warned of “nearly universal poverty”, with 97% of the population likely to fall below the poverty line by mid-2022.²²⁹

The economic crisis comes on top of an already grave humanitarian situation before August 2021. Escalating conflict in preceding years had resulted in 2.6 million refugees, many of whom remain in neighbouring countries, and another 5.5 million internally displaced people. While the Taliban takeover has mostly brought the fighting to an end, the dire economic situation has meant that few of the displaced have been able to return home.²³⁰

There have also been natural disasters. In 2021, the country experienced its worst drought in decades, affecting 80% of the country. In June 2022, south-eastern Afghanistan experienced a 5.9-magnitude earthquake that killed more than a thousand people and resulted in widespread damage across Paktika and Khost, the worst-affected provinces.

221 EU, *Germany cut off development aid to Taliban-controlled Afghanistan*, Andrew Green, Devex, 18 August 2021, [link](#).

222 *Islamic Republic of Afghanistan*, IMF website, [link](#).

223 The IMF estimated the Afghan central bank's international reserves at \$9.5 billion in 2021. Most are held by the Federal Reserve Bank of New York: a total of \$7 billion assets are held by the US Federal Reserve. A further \$1.3 billion are being held in international accounts. *IMF staff country reports: Afghanistan*, International Monetary Fund, June 2021, [link](#); *Afghan central bank's \$10 billion stash mostly out of Taliban's reach*, Reuters, 18 August 2021, [link](#); *US and Taliban make progress on Afghan reserves, but big gaps remain*, Reuters, 26 July 2022, [link](#).

224 *Towards economic stabilization and recovery*, World Bank Afghanistan development update, April 2022, p. 1, [link](#).

225 *Beyond emergency relief: Averting Afghanistan's humanitarian catastrophe*, International Crisis Group, December 2021, [link](#).

226 *Regional economic outlook: Middle East and Central Asia*, International Monetary Fund, October 2021, p. 16, [link](#).

227 *WFP Afghanistan: Situation report*, World Food Programme, August 2022, [link](#).

228 *Afghanistan: Acute food insecurity situation for March - May 2022 and projection for June - November 2022*, Integrated Phase Classification, 9 May 2022, [link](#).

229 *Economic instability and uncertainty in Afghanistan after August 15: A rapid appraisal*, United Nations Development Programme Afghanistan, September 2021, p. 1, [link](#).

230 *One year on: the Taliban takeover and Afghanistan's changing displacement crisis*, Reliefweb, 15 August 2022, [link](#).

As a result of these multiple crises, in mid-2022 over 90% of Afghan households did not have enough food, with many resorting to crisis measures (such as selling assets) in order to survive.²³¹ Of these, around 19.7 million are in the ‘high’ or ‘critical’ levels of acute food insecurity, and in need of emergency or life-saving assistance.²³² While these numbers have reduced slightly in recent months, the improvements are thought to relate to increased levels of international humanitarian support, rather than any improvement in the underlying situation.

The international response

On 24 August 2021, following the fall of Kabul, the international community affirmed its commitment to the Afghan people, in a joint statement for the G7 leaders, even as it imposed sanctions on the Taliban regime.²³³ On 30 August, the UN Security Council passed a resolution calling on the Taliban to respect human rights and humanitarian law, and to facilitate safe and unimpeded humanitarian access across the territory.²³⁴

Since August 2021, the UN has launched two main funding appeals to support the humanitarian response. In the first, the flash appeal launched on 13 September 2021, the UN sought \$606 million for multi-sectoral assistance to 11 million people for the remainder of 2021, including \$193 million for newly emerging needs.²³⁵ By January 2022, the crisis had escalated dramatically, and the UN appealed for a further \$5 billion. This included \$4.4 billion for humanitarian operations inside Afghanistan (the largest ever single-country appeal),²³⁶ and a further \$623 million to support refugees and host communities in five neighbouring countries.²³⁷ In a bid to reassure donors, Under-Secretary-General for Humanitarian Affairs Martin Griffiths said that funds would be channelled through 160 UN agencies and non-governmental organisations (NGOs) and that, while some would be used to pay frontline workers such as healthcare staff, none would go through the Taliban administration.

A March 2022 high-level pledging event,²³⁸ co-hosted by the UK, Germany and Qatar, raised \$2.4 billion in pledges. The World Bank agreed to contribute \$1.2 billion in unused funds from the Afghanistan Reconstruction Trust Fund (ARTF), while the Asian Development Bank pledged \$405 million for basic services. Among bilateral donors, the US made the largest commitment, at just over \$512 million, followed by the UK with \$374 million and Germany with \$220 million.²³⁹ By May 2022, the UN reported that only \$1.3 billion of pledges from the 31 March high-level pledging event had been received (data captured in September 2022 show that this amount had increased to \$1.92 billion, see **Figure A1**, below). Combined with unused funding from 2021, these funds enabled humanitarian partners to reach 21.5 million people between January and May 2022. However, that still left \$3.1 billion in unmet needs for the rest of 2022.²⁴⁰

231 *Afghanistan food security update*, World Food Programme, June 2022, [link](#).

232 *Figures from the Integrated Food Security Phase Classification*, May 2022, [link](#).

233 *G7 Leaders Statement on Afghanistan: 24 August 2021*, Prime Minister's Office, August 2021, [link](#).

234 *Resolution 2593 (2021)*, United Nations Security Council, August 2021, [link](#).

235 *Afghanistan flash appeal 2021*, United Nations Office for the Coordination of Humanitarian Affairs, September 2021, [link](#).

236 *Humanitarian response plan Afghanistan*, United Nations Office for the Coordination of Humanitarian Affairs, January 2022, [link](#).

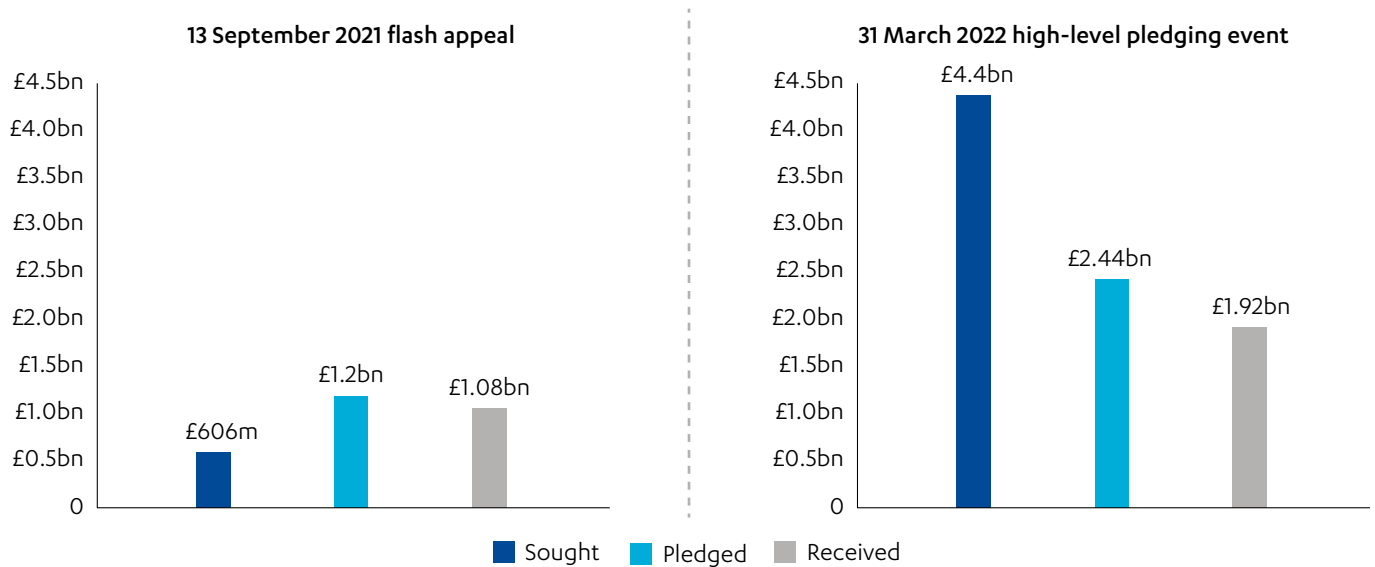
237 *Afghanistan situation regional refugee response plan January – December 2022*, United Nations High Commissioner for Refugees, 2022, [link](#).

238 *High-level pledging event on supporting the humanitarian response in Afghanistan 2022*, United Nations Office for the Coordination of Humanitarian Affairs, March 2022, [link](#).

239 *World can end ‘downward humanitarian spiral’ of Afghanistan*, United Nations, March 2022, [link](#).

240 *Humanitarian response plan 2022: Response overview (1 January – 31 May 2022)*, United Nations Office for the Coordination of Humanitarian Affairs, July 2022, [link](#).

Figure A1: Progress of pledging appeals since 2021



Sources: OCHA's Afghanistan flash appeal 2021, [link](#); UN news, [link](#); OCHA's financial tracking service, 2021, [link](#), and 2022 (September 2022 figures), [link](#).

In 2021, the ARTF transferred \$280 million in unused funding to UN humanitarian agencies,²⁴¹ but discussions continue between the World Bank and donors on unlocking the remaining funds. In June 2022, the World Bank also announced a package of \$150 million in emergency assistance from other sources, with the bulk to be spent through the UN Food and Agriculture Organisation on food security measures.

In June 2022, a multi-sectoral emergency earthquake appeal was launched for \$110.3 million for the July to September period. As of 7 July, approximately \$44 million has been pledged for the response,²⁴² including a £2.5 million contribution from the UK.²⁴³

UK diplomatic engagement

In a statement to Parliament on 6 September 2021, the then foreign secretary, Dominic Raab, said the UK was “playing a leading role” in the international response to “the new reality” in Afghanistan. He noted that, while the UK “will not recognise the Taliban”, it “will engage”, carefully calibrating its response to Taliban actions in areas such as terrorism, humanitarian access and inclusive government.²⁴⁴ Raab’s successor, Liz Truss, emphasised in December 2021 that “the UK continues to work with international partners to tackle the humanitarian crisis, preserve regional stability, protect the gains of the last 20 years and to stress to the Taliban the essential need for Afghan girls of all ages to go back to school.”²⁴⁵ The government has reiterated in multiple statements that no funds would go to the Taliban. As Foreign, Commonwealth and Development Office (FCDO) minister James Cleverly stated in Parliament in January 2022: “We are seeking to support the Afghan people, not prop up the Taliban regime.”²⁴⁶

International humanitarian agencies interviewed by ICAI commended the UK for staying engaged and demonstrating continuing leadership on Afghanistan, including by co-hosting the March 2022 pledging conference. In its response to the International Development Committee’s May 2022 report on *Afghanistan: UK support for aid workers and the Afghan people*, the government noted that it had taken steps to free up ARTF funds for emergency assistance, and continued to press for the repurposing of its remaining funds for healthcare, education, agriculture and community development.²⁴⁷ The Committee nonetheless noted

241 Statement on the decision of ARTF donors to transfer out \$280 million for the humanitarian response in Afghanistan, World Bank, December 2021, [link](#).
 242 Afghanistan: Emergency earthquake response plan (Jul - Sep 2022) – Summary of emergency needs, people reached and funding requirements – as of 7 July 2022, United Nations Office for the Coordination of Humanitarian Affairs, July 2020, [link](#).
 243 UK provides lifesaving support to the Afghan people following devastating earthquake, Foreign, Commonwealth and Development Office, June 2022, [link](#).
 244 Statement by Foreign Secretary Dominic Raab, Hansard, 6 September, 2021, [link](#).
 245 Foreign secretary pledges to support 1.8 million Afghans with life-saving aid, Foreign, Commonwealth and Development Office, December 2021, [link](#).
 246 House of Commons, Parliamentary session of Tuesday 25 January 2022, Parliament Live TV, UK Parliament, [link](#).
 247 Afghanistan: UK support for aid workers and the Afghan people: Government response to the committee’s fifth report of session 2021-22, International Development Committee, May 2022, pp. 7-8, [link](#).

that the World Bank had been slow in releasing the additional funds, due to “political and bureaucratic wrangling”.²⁴⁸

According to FCDO staff interviewed by ICAI, the UK was also active in putting in place a humanitarian exception to international sanctions against the Taliban. Following the fall of Kabul, UN Security Council sanctions against individuals and entities associated with the Taliban had the effect of making international banks very reluctant to handle financial transfers into Afghanistan. International NGOs reported that this was causing them difficulties in transferring humanitarian funds into the country.²⁴⁹ UK diplomacy helped to secure a UN Security Council resolution in December 2021 clarifying that humanitarian assistance is not a violation of the sanctions.²⁵⁰ While the problem has not been entirely resolved, the formal exemption has made a significant difference.

The UK aid response

While many of the UK development programmes for Afghanistan described in this report have been halted since the Taliban takeover, the UK has reaffirmed its commitment to supporting the people of Afghanistan. In August 2021, the government announced a doubling of UK aid to Afghanistan, to a total of £286 million for the financial year 2021-22, with funds channelled through UN partners and international NGOs.²⁵¹ Of this, £269 million went to partners inside Afghanistan and £17 million to support Afghan refugees in the region. **Table A1** sets out the allocation by implementing partner. In December 2021, the UK government announced a contribution of £10 million to the Disasters Emergency Committee, a consortium of NGOs, matching the funds they had been able to raise from the public.²⁵²

Half of these funds had been disbursed by the end of 2021, and the balance by the end of the financial year in April 2022. The International Development Committee expressed its concern at the time taken to disburse the aid, given the escalating need. In its response, the government noted that the delay was linked to the need to reassess the delivery capacity of implementing partners, given the changed situation in Afghanistan and the widespread departure of international and national staff.²⁵³ In interviews, FCDO officials further explained that they are required to verify that existing funds have been fully utilised by partners before releasing further funds, and that some funds are held back for emergency and seasonal needs.

On 30 March 2022, ahead of the UN high-level pledging event co-hosted by the UK and Qatar, the UK government announced it would provide a further £286 million commitment for the financial year 2022-23, with at least 50% of support going to women and girls. A priority will be to support Afghan communities to prepare for the coming winter. To that end, FCDO hopes to disburse 90% of its commitment by the end of December 2022. Over the next three to four years, FCDO plans to focus its support on humanitarian protection, food security, livelihoods, protection and basic services, including through cash transfers.

The UK will continue to invest in building local capacity in Afghanistan to raise the quality of needs assessments and improve data accuracy, to support targeted humanitarian aid. Since the withdrawal of FCDO staff from Afghanistan, monitoring UK support has been a challenge. The department relies on a range of information sources, including monitoring conducted by implementing partners. These partners often contract independent third-party monitors to verify their results. FCDO tells us they regularly engage with implementing partners on results, including face-to-face meetings in third countries and sharing of information with other donors including those based in-country. FCDO is in the process of procuring its own third-party monitoring and learning supplier and selecting its own third-party monitor. FCDO informs us that it has assigned 23 staff to oversee the Afghanistan response, up from nine in September 2021.

248 *Afghanistan: UK support for aid workers and the Afghan people: Government response to the committee's fifth report of session 2021-22*, International Development Committee, May 2022, p. 8, [link](#).

249 *Life and death: NGO access to financial services in Afghanistan*, Norwegian Refugee Council, January 2022, [link](#).

250 *UN Security Council Resolution 2615*, 22 December 2021, [link](#).

251 *Afghanistan debate in the House of Commons, 18 August 2021: Foreign secretary's closing statement*, UK Government, August 2021, [link](#).

252 *UK government to match £10 million public donations to Afghanistan appeal*, Foreign, Commonwealth and Development Office, December 2021, [link](#).

253 *Afghanistan: UK support for aid workers and the Afghan people: Government response to the committee's fifth report of session 2021-22*, International Development Committee, May 2022, pp. 7-8, [link](#).

Table A1: UK aid to Afghanistan by implementing partners since August 2021

Partner	Financial year 2021-22 allocation ²⁵⁴	Financial year 2022-23 allocation ²⁵⁵
United Nations Development Programme (including for the Afghanistan Humanitarian Fund)	£91 million	£50 million
World Food Programme	£93 million	£70 million
United Nations Children’s Fund	£27 million	£12 million
International Committee of the Red Cross	£23 million	
International Federation of Red Cross and Red Crescent Societies		£2 million
Disasters Emergency Committee	£10 million	
United Nations High Commissioner for Refugees	£8 million	
British Red Cross	£7 million	
International Organisation for Migration	£7 million	£4.2 million
Norwegian Refugee Council	£4 million	£0.5 million
United Nations Population Fund	£2 million	
International Rescue Committee UK	£2 million	£1.8 million
UNMAS (Global Mine Action Programme 2)	£10 million	
Other	£2 million	£0.1 million
Total	£286 million	£140.6 million

Source: Foreign, Commonwealth and Development Office management data.

UK position on women and girls

Since the Taliban takeover, many of the gains achieved by Afghan women and girls over recent years, described in the main report, have been eroded. Women now face restrictions on their freedom of movement, unless accompanied by a male chaperone,²⁵⁶ which limits their ability to participate in public life and to access health and other services. Women have been barred from working in many occupations,²⁵⁷ and there are restrictions on female aid workers in many provinces.²⁵⁸ In March 2022, the Taliban reversed an earlier pledge and refused to reopen girls’ secondary schools.

At the UN high-level pledging event on 31 March 2022, the then foreign secretary, Liz Truss, stated that the UK would “commit to putting women and girls at the heart of the UK’s response”.²⁵⁹ The government has pledged to ensure that women and girls make up at least 50% of those reached, including through child protection services and support for survivors of gender-based violence. It stated that the UK “regularly press[es] the Taliban to respect the rights of women and girls, including the right of access to education, jobs, and freedom of movement”.²⁶⁰

254 Source: Foreign, Commonwealth and Development Office management data.

255 Source: Foreign, Commonwealth and Development Office – figures as of August 2022.

256 *Responding to Taliban attacks on women’s rights*, Human Rights Watch, March 2022, [link](#).

257 *In focus: Women in Afghanistan one year after the Taliban takeover*, UN Women, 15 August 2022, [link](#).

258 *Afghanistan: Taliban blocking female aid workers*, Human Rights Watch, November 2021, [link](#).

259 *UK pledges £286 million of lifesaving aid for Afghanistan*, Foreign, Commonwealth and Development Office, March 2022, [link](#).

260 *Afghanistan: UK support for aid workers and the Afghan people: Government response to the committee’s fifth report of session 2021-22, First special report of session 2022-23*, International Development Committee, May 2022, [link](#).

The UK co-chairs with Qatar the UN Group of Friends of Women of Afghanistan. On 17 March 2022, the UK supported a UN Security Council resolution renewing the mandate of the UN assistance mission in Afghanistan, with a stronger focus on gender mainstreaming and human rights reporting. We were told in interviews that the UK has been actively engaging with the Taliban to ensure access to Afghan women in need of humanitarian assistance, and has been working with partners to ensure that cash-based assistance is designed so as to take account of gender dynamics.

Future lines of enquiry

We conclude with some points that may merit further scrutiny in the coming period, by the International Development Committee, ICAI itself or other bodies, as the humanitarian crisis in Afghanistan continues to unfold.

1. Is the level of UK emergency assistance for Afghanistan commensurate with the scale of the crisis, given competing demands on UK aid resources?
2. Is the UK taking steps to ensure that international sanctions on the Taliban regime do not hamper the transfer of international humanitarian aid?
3. Have the UK and other donors acted in a timely way to release funds from suspended development programmes such as the World Bank-administered Afghanistan Reconstruction Trust Fund and repurposed them for emergency support to the people of Afghanistan?
4. What are the UK and other donors doing to prevent the collapse of health, education and other basic services in Afghanistan, following the suspension of financial aid to the government?
5. Is the UK doing all it can to protect the results of past support for Afghan women and girls and limit further erosion of their rights?
6. Does the UK have an appropriate strategy for responding to the increased frequency and severity of drought in Afghanistan, given the accelerating impacts of climate change?
7. Are adequate monitoring arrangements in place to ensure that UK aid reaches those most in need and does not fuel corruption?



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