## Geneva Mutual Accountability Framework (GMAF)

#### Preamble

Reaffirming the value of continued and further strengthened mutual accountability between the Government of the Islamic Republic of Afghanistan (hereafter 'the government') and the international community, and ultimately benefiting the people of Afghanistan, at the midpoint of the Transformation Decade (2015-2024), the Geneva Conference in November 2018 agreed to the Geneva Mutual Accountability Framework (GMAF) deliverables. The GMAF builds on the prior mutual accountability frameworks, initially introduced in 2012 as the Tokyo Mutual Accountability Framework (TMAF) followed by the Self-Reliance through Mutual Accountability Framework (SMAF) approved in 2015 and updated with short-term deliverables in 2016 (SMART SMAF). The GMAF continues the SMAF framework and represents an updated set of short-term deliverables for the period 2019-2020.

In addition, the GMAF aligns to the overarching national policy framework, notably the Afghanistan National Peace and Development Framework (ANPDF) and the 10 National Priority Programs (NPPs). It is specifically designed to monitor concrete reform deliverables that support peace and development, reduce poverty and improve the welfare of the people of Afghanistan.

Respect of the mutual accountability principles, progress towards the framework's overarching objectives and progressive attainment of short term deliverables in 2019 and 2020 shall encourage continued donor support and ensure accountability of the government and development partners to their respective constituencies. The GMAF will frame and guide the government and the international community's reform activities for the period 2019-2020 in the pursuit of increased self-reliance by the end of the Transformation Decade in 2024.

#### Principles of Mutual Accountability

Much has been jointly accomplished by the government and the international community since the first mutual accountability framework was established at the Tokyo Conference in 2012. This relationship will continue to be governed by the following principles:

- 1. The international community will support the developmental priorities identified by the government;
- 2. The government's delivery of the mutually agreed commitments will be key for sustained international support;
- 3. Predictable aid is critical to effective government delivery;

- 4. Lessons from aid effectiveness should be acted upon by the international community and the government;
- 5. The government's commitment to transparency, efficiency and effective is critical to good governance and combatting corruption;
- 6. International assistance that is aligned with the 10 outcome-focused NPPs is essential for the sustainability of development assistance and citizen buy-in and trust;
- 7. International assistance provided through the national budget can ensure alignment with the goals of Afghanistan;
- 8. Transparent, citizen-oriented monitoring of development and governance benchmarks provides accountability to the people of Afghanistan, and reinforces the reciprocal commitments of donors and the government to improved development performance;
- 9. Building market institutions is critical to attracting, both domestic and foreign investment and thereby creating sustainable economic growth and jobs; and
- 10. Regional economic cooperation and connectivity are the key to ensuring growth, eliminating poverty and utilizing the immense trade and transit potential of Afghanistan and its neighbors.

#### Modalities

The government and the international community agree to continue the existing mechanism to monitor performance related to the mutual accountability framework. The three elements of the mechanism are:

- 1. The annual Joint Coordination and Monitoring Board (JCMB)
- 2. A Senior Officials Meeting (SOM) to be held every second year (i.e. 2019); and
- 3. A Ministerial-level Meeting in 2020.

#### Monitoring and Review

The government and the international community decide to continue and further formalize the mechanism established for the mutual accountability framework to comprehensively monitor and review performance against the agreed-on short term deliverables for 2019-2020.

The government and partners agree to establish a framework defined around three key moments for monitoring, spread evenly each four months across the year.

1. In **March** the government will hold the **<u>Development Cooperation Dialogues</u>** (DCDs) with donors. This will generate a clear mutual understanding of progress against short-term deliverables, especially 16-24, on a bilateral level. The government will

publish the DCD report describing to an appropriate level of detail all international assistance to Afghanistan by **the end of April** each year.

- In May or June there will be a government-development partner workshop to review and challenge progress against all 24 short term deliverables for 2019-2020.
   This will form the basis of a written report to be submitted for consideration to the Joint Coordination and Monitoring Board in July.
- 3. In October there will be a repeated workshop following up on the May or June one, assessing progress against short term deliverables and making recommendations for adjustments to be agreed at the <u>Senior Officials Meeting or ministerial conference</u> in November thereafter.

#### Areas and short-term deliverables for 2019-2020

The six areas established by the SMAF framework are maintained, namely:

- I. Improving security and political stability;
- II. Anti-corruption, governance, rule of law, and human rights;
- III. Restoring fiscal sustainability & integrity of public finance and commercial banking;
- IV. Reforming development planning and management & ensuring citizen's development rights;
- V. Private sector development and inclusive growth and development; and
- VI. Development partnerships and aid effectiveness.

Each GMAF short term deliverable for 2019-2020 is aligned with the ANPDF and has a goal statement that includes the measurable high-level outcome sought in the sector, an output-level short term deliverable or deliverables, and the organizations responsible for action. Background on each deliverable is provided, explaining context, history and the links to the ANPDF and NPPs.

All GMAF short term deliverables are listed in the following table.

### **GMAF SHORT TERM DELIVERABLES FOR 2019-2020**

	GOVERNMENT
GMAF short-term de	liverable 1
	GMAF1.0: Ensure continued emphasis on democratic governance,
	national, ethnic and social inclusion; hold free, fair, transparent and
	participatory elections. Concrete steps taken by the government and
Short-term	relevant electoral institutions to improve the electoral process with the
deliverable	immediate focus on finalizing the parliamentary elections process
2019-2020	(complaints procedures and announcement of the results of these
	elections) and starting preparations for the 2019 presidential elections and
	other foreseen electoral processes incorporating lessons from the October
	2018 parliamentary elections.
Responsible	Independent Election Commission of Afghanistan(IEC)
Organizations	Electoral Complaints Commission (ECC)
	The National Unity Government committed at the 2014 London Conference
	on Afghanistan to reform the electoral process. While some reforms were
	implemented, Wolesi Jirga (W.J) or parliamentary elections were delayed
Background	by over three years and were held in October 2018 across the country, with
	the exception of Ghazni where they could not be held due to the security
	situation. Lessons learned from the October parliamentary elections will
	form the basis for the significant improvement in management and
	conduct of elections in 2019, including the presidential election.

<b>GMAF</b> short-term de	GMAF short-term deliverable 2	
	<b>GMAF2.1.</b> The government formally approves new indicators for the 2017	
	'Anti-Corruption Strategy' and a concrete and time-bound action plan by	
	June 2019 to improve prosecution detailing case-flow, timelines, and clear	
	functions and responsibilities of the Attorney General's Office (AGO),	
	Ministry of Justice (MoJ), Ministry of the Interior (MoI), Supreme Court,	
	Anti-Corruption Justice Centre (ACJC) and Anti-Corruption Commission.	
Short-term	GMAF2.2: The AGO's Anti-Corruption Units will effectively and efficiently	
deliverable	track, report and increase year on year the percentage of cases that move	
2019-2020	from: 1) referral to investigation; and 2) investigation to trial. The	
	government will provide accurate data for the SOM in 2019 to measure	
	progress and set targets.	
	GMAF2.3: The Asset Declaration Law is implemented by 2020,	
	demonstrated by:	
	Transferring to the Administration for Asset Declaration from the IEC;	
	verifying asset declarations of successful 2018 parliamentary candidates;	

	verifying high ranking government officials, prosecutors, and judges asset declarations and enforcing sanctions against those who refuse to declare their assets or those who provide false declarations.  GMAF2.4: The Access to Information Law is implemented in 2019, demonstrated by: Oversight Commission implements policies and procedures for tracking requests, quality and timeliness of responses, maintaining statistics, and providing public quarterly updates; and delivers awareness programs in 15 provinces in 2020.
Responsible Organizations	<ul> <li>High Council on Rule of Law &amp; Anti-Corruption</li> <li>Special Anti-Corruption Secretariat</li> <li>Administrative Office of the President (AOP)</li> <li>Attorney General's Office (AGO)</li> <li>Ministry of Justice (MoJ)</li> <li>Ministry of the Interior (Mol)</li> <li>Supreme Court</li> <li>Anti-Corruption Justice Centre (ACJC)</li> <li>Anti-Corruption Commission</li> </ul>
Background	Corruption remains a major obstacle to development and stability. It undermines the legitimacy of the government. The National Unity Government adopted combating corruption as its top priority with emphasis on both prevention and prosecution. An anti-corruption strategy was adopted in October 2017 and implementation started in 2018. The Access to Information and the Asset Declaration laws have been approved and their effective implementation is important for transparency and accountability. Prosecuting corrupt is another key to fighting corruption and a Prosecution Anti-corruption Strategy is needed. The short-term deliverable for 2019-2020 builds on the anti-corruption deliverable pursued since 2015.  This indicators links to the Effective Governance NPP, with the aim of ensuring that government is responsive to the needs of citizens, is technically competent at providing services, and be seen as just and natural within the social landscape.

<b>GMAF</b> short-term de	GMAF short-term deliverable 3	
Short-term deliverable 2019-2020	GMAF3.1: Increasing the total percentage of female civil servants from the current level of 22% (tashkeel 2018 baseline) across all the civil service to 24% in 2019 and to 26% in 2020, and reporting on disaggregation by grade.  GMAF3.2: The financial mechanism of NAP 1325 finalized and mainstreamed into the national budget and NPPs by end of 2019.	
Responsible Organization	<ul> <li>Ministry of Foreign Affairs (MoFA)</li> <li>Ministry of Finance (MoF)</li> <li>Independent Administrative Reforms and Civil Services Commission (IARCSC)</li> </ul>	
Background	The Afghan National Action Plan on the United Nations Security Council Resolution (UNSCR) 1325 was launched in June 2015 by H.E. the President, H.E. the First Lady and government's high-level officials. The National Action Plan (NAP) is a government policy document that reflects the commitment of the government to the implementation of the UNSCR 1325. NAP 1325 is overseen by the Ministry of Foreign Affairs with active participation of all government agencies, associated institutions, and civil society. The Afghan NAP 1325 has four main pillars: Participation, Protection, Prevention and Relieve and Recovery. It has 39 indicators and is designed for 8 years, i.e. 2015 to 2022. The government will complete the 1st phase of NAP 1325 implementation by end of 2018 and will start implementing the 2nd phase from 2019. The GMAF indicators monitor the progress of that implementation of the NAP 1325. Increasing the number of general female civil servants remains a big challenge for the government due to insufficient capacity in the country, particularly for higher grades. Therefore, the government commits to two percentage points increase in the total number of female civil servants per year while disaggregated data grade-wise would be provided for information purposes. In line with the government's prior commitments 2007 National Action Plan for Women in Afghanistan it will strive to reach the thirty percent target of women in the civil service. Further, implementation of NAP requires a comprehensive financial mechanism. These commitments are being carried from the SMAF to GMAF with adjustments in targets to make them more realistic.  This indicators links to the Effective Governance NPP, with the aim of professionalising the public sector and civil service to ensure better representation of women across government.	

GMAF short-term deliverable 4	
	<b>GMAF4.1</b> : Special courts for the elimination of violence against women expanded and functioning from 22 to 28 provinces by the end of 2019 and to all 34 provinces by the end of 2020 subject to security and availability of female staff'.
Short-term deliverable 2019-2020	<b>GMAF4.2</b> : 40 additional female prosecutors and 8 judges* will be hired and trained for districts to strengthen local governance to render better EVAW judicial services to the people in 2019. By the end of 2020, sustained credible progress exists towards achieving the target of 23% women in justice institutions (National Justice and Judicial Sector Reform Strategy).
	* Subject to the security situation and depending on the number of courts established in districts as determined by the government.
	GMAF4.3: Plan for prosecutors' and judges' education and training on EVAW and awareness campaign for women on how to make a case in the established women's courts prepared by mid-2019 and implementation started by 2019 continuing in 2020 across all 34 provinces.
Responsible Organizations	<ul><li>Supreme Court (SC)</li><li>Attorney General Office(AGO)</li></ul>
Background	Afghanistan requires special consideration to the rights of women and children, including measures to prevent violence against women and children and forced marriage, and to combat torture or ill treatment as well as discrimination. As committed in 2016 Brussels conference the government has established special courts for elimination of violence in 16 provinces and EVAW prosecution units around the country. But, women are still being referred to traditional mediation mechanisms that thwart the enforcement of the law. It is imperative to increase the number of female prosecutors and judges in judicial sector across the country to enhance women's access to justice and better protect women. Female prosecutors and judges need training to avoid perpetuating lack of enforcement.
	This indicators links to the Effective Governance NPP, with the aim of professionalising the public sector and civil service to ensure better representation of women across government.

<b>GMAF</b> short-term del	GMAF short-term deliverable 5	
	<b>GMAF5.1</b> : The Civil Service Commission finalized its five-year strategy including aligning different pay scales by early-2019. The wage bill policy developed by MoF by mid-2019 and implemented to all of civil service by mid-2020.	
Short-term deliverable 2019-2020	<b>GMAF5.2</b> : To further strengthen the merit-based appointment and quality of assessment of senior and mid-level civil service appointments, merit-based appointment procedure are applied for all recruitments of civil servants in 2019 and 2020.	
	<b>GMAF5.3</b> : 3rd party verification agency developed, and proofs of 1,000 active contracts through TAGHIR program provided by mid-2020.	
Responsible Organization	<ul> <li>Independent Administrative Reforms and Civil Services         Commission(IARCSC)     </li> <li>Ministry of Finance (MoF)</li> </ul>	
Background	The government aims to establish a legitimate, non-political, stable, service-oriented, and accountable civil service in the framework of good governance, with the aim to use public resources more effectively and efficiently for basic services delivery, enhancing revenue generation, and supporting development of the private sector for national economic and social development. The government has a civil service recruitment law which ensures the merit-based recruitment considering the qualifications, education and job experience. The government highly encourages female applicants in the civil service sector by considering additional marks in the hiring exams and the Independent Administrative Reforms and Civil Service Commission (IARCSC) is mandated to work on quota system for female. The TAGHIR project of the government is intended to support IARCSC's plans for civil service professionalisation reforms. The project will strengthen human resource capacities of ministries and agencies at all levels.	
	This indicators links to the Effective Governance NPP, with the aim of professionalising the public sector and civil service.	

GMAF short-term deliverable 6	
	<b>GMAF6.0</b> : Meeting conditions for the IMF to complete relevant reviews and
Short-term	to release all disbursements as currently specified under the Extended
deliverable	Credit Facility (ECF) concluded in 2016. Conduct discussions with the IMF on
2019-2020	a successor arrangement after the current arrangement expires with the
	objective of obtaining the IMF approval of a new arrangement by mid-2020.

Responsible	Ministry of Finance
Organization	
Background	The International Monetary Fund supports the government in maintaining macroeconomic stability and implementing fiscal and financial reforms through mutually agreed programs. The IMF currently has an IMF Extended Credit Facility (ECF) program which will be over by the end of 2019. A new program will have to be negotiated thereafter. This GMAF short-term deliverable is about having a successor program to the current ECF program.  This indicators links to the Effective Governance NPP, with the aim of strengthening PFM systems, which is critical for Afghanistan to realise its self-reliance vision.

GMAF short-term deliverable 7	
Giviar Short-term deliv	
	<b>GMAF7.1:</b> Performance management reform under the FPIP expanded to 3 additional government institutions (subject to funding availability and linkage to core PFM reforms) by end-2019 and implemented by end-2020.
Short-term deliverable 2019-2020	GMAF7.2: In line with the provisions of the Five-Year Fiscal Improvement Plan (FPIP), externally validated end-year performance reports as well as quality-monitored rolled-over plans prepared and published in a timely manner in 2019 and 2020.
	GMAF7.3: Team-Based Performance Management System (Benchmark Performance Monitoring System) extended to the all agencies to manage and monitor ARTF Incentive Programme (IP+) and EU State and Resilience Building Contract (SRBC) benchmarks.
Responsible	MOF (Directorate General of Macro Economic & Fiscal Policy)
Organization	
Background	This Short term deliverable was included under SMAF commitments to introduce performance management reform in five government ministries or institutions but due to the lack of resources, the independent validation of plans and team-based performance assessment could not be done. Thus, this short-term deliverable is included in the GMAF. Performance management reform will be introduced in 3 organizations which will be specified after further consultations and securing funds. The government's Fiscal Performance Improvement Plan (FPIP) is an ambitious and comprehensive reform program that covers the whole breadth of public financial management. The FPIP spans the Ministry of Finance, National Procurement Authority, and Supreme Audit Office. MoF leadership and the Bank have agreed that the FPIP expansion

process should be gradual. 2019 should prioritize buttressing FPIP institutionalization and implementation within existing participating institutions. (MOF, SAO, NPA.). In terms of expansion, the focus for 2019 would be on identifying Line Ministries or Agencies (LMAs) or departments within them to which FPIP expansion would add value. This determination would be based on implementation interdependencies relative to the broader PFM reforms being carried out by the three main FPIP entities (MoF, SAO, NPA). Readiness assessments would then be carried out within these identified LMAs/line departments in 2019 i.e. full FPIP roll-out may not necessary take place within 2019 itself. This indicators links to the Effective Governance NPP, with the aim of strengthening PFM systems, which is critical for Afghanistan to realise its self-reliance vision.

GMAF short-term deliverable 8	
	GMAF8.1: 15,000 Self Help Groups (SHGs) established in 2019 and
	14,000 established in 2020 across 34 provinces.
	GMAF8.2: A Program Implementation Manual (including a Logical
Short-term	Framework with outcomes, objectives, indicators and targets)
	developed by early 2019 and implemented by the end of 2019. Relevant
Deliverable 2019-2020	line ministries appoint WEE focal points and set specific WEE targets and
2019-2020	budget line items for service delivery for women. Based on a monitoring
	framework to be developed by the end of 2018 and in line with WEE
	targets, relevant line ministries report results to the WEE Program
	Coordination Office at MoLSAMD by mid-2019 and MoLSAMD releases
	progress report based on the agreed indicators under the framework by
	the end of 2019.
	Ministry of Labor, Social Affairs, Martyrs and Disabled
Responsible	(MOLSAMD)
Organization	Line Ministries implementing programs for implementing WEE
	components and programs for women.
	The government is committed to advance the economic empowerment of
	women for nation building and unleashing productive forces in the
Background	economy for higher growth. The government has prioritized women's
Бискугоина	economic empowerment and developed a national priority program for
	this purpose. The National Priority Program on Women's Economic
	Empowerment (WEE) builds poor women's capacity to strengthen the
	economy of their households, communities and the entire nation. It

provides start-up technical and financial support to women-owned businesses, job skills, and financial literacy.

GMAF short-term deliverable 9	
	GMAF9.1: 12,000 urban and rural Community Development Councils
	elected with a minimum of 35% female members by end of 2019.
Short-term	GMAF9.2: 2,500 rural and urban communities completed at least one
Deliverable	project in energy, roads, irrigation, schools, or drinking water sector by
2019-2020	the end of 2019.
	<b>GMAF9.3</b> : Additional 2,500 rural and urban communities completed at least one project in energy, roads, irrigation, schools, or drinking water sector by the end of 2020.
Responsible	Ministry of Rural Rehabilitation and Development (MRRD)
Organizations	Independent Directorate of Local governance (IDLG)
Background	In 2014 the government committed that the citizens charter will provide communities across the country with a minimum guaranteed standard of economic infrastructure and development services. To reduce poverty, improve the quality of service delivery and enhance public sector management and to build strong institutions from national to local levels, capable of planning and managing their own development, the citizens charter was officially launched in September 2016. The program is now rolling out in more than 10,000 urban and rural communities. This short-term deliverable is the continuation of the commitment to reduce poverty through service delivery. The treasury department of the ministry of finance transfers funds for the citizens charter program to the CDC accounts at Da Afghanistan Bank. Furthermore, depending on the modalities approved at the ministerial level, the government will support peace and development at the community level.

GMAF short-term deliverable 10	
Short-term	<b>GMAF10.1</b> : Finalization, approval and implementation of guidelines and regulation for land management and land acquisition by the end of 2019.
deliverable 2019-2020	GMAF10.2: National Land Policy developed and then approved by the Cabinet by the end of 2019.

	GMAF10.3: Following the approval of the guidelines and operational procedures for the implementation of Presidential Decree 305 by mid-2019, distribution of Land* for the families of National Defense and Security Forces, returnees, and IDPs according to criteria set in Presidential Decree #305.  * Amount of land and number of beneficiaries to be determined at the 2019 Senior Officials Meeting.
	<b>GMAF10.4</b> : Distribution of 250,000 Occupancy Certificates (OCs) to urban informal resettlements in eight cities (Kabul, Herat, Jalalabad, Mazar-e-Sharif, Kandhar, Nili, Farah and Bamyan) by the end of 2019 and another 250,000 OCs by the end of 2020; and, a plan will be prepared to distribute OCs in the rest of the country by 2020.
	<b>GMAF10.5</b> : Specifying the base price of land and property based on standard methodology in cooperation with urban sector entities and Kabul Polytechnic University by the end of 2019.
	<b>GMAF10.6</b> : Following the transfer of the authority to issue deeds and land titles to ARAZI in 2018, finalization, approval and implementation of the regulation on issuance and transformation of property and deeds based on the administrative system by mid-2019 and issuance of deeds and administrative titling in 6 provinces starts in early 2020.
Responsible Organization	<ul> <li>Afghanistan Land Authority (ARAZI)</li> <li>Ministry of Industry &amp; Commerce (MoIC)</li> <li>Independent Directorate of Local Governance (IDLG)</li> </ul>
Background	The government is committed to finding ways to reduce land conflicts and promote land tenure security contributing amongst others to private sector growth. To ensure better management of land affairs of the country and to address social safeguard issues, the land management law and land acquisition law were approved in 2017. The government has also approved a land allocation law. The land allocation law did not have provisions for distribution of land to national defense and security forces, nor returnees and IDPs, and this was enabled through the Presidential Decree 305.  In continuation from the smart SMAF, the short term focuses on the regulations required for the implementation of the laws, and operationalization. In addition, the distribution of occupancy certificates
	(OC) aiming at regularizing informal settlements shall be implemented in up 8 cities.

This indicator is in line with the Urban, Justice, and Governance NPPs.

GMAF short-term deli	verable 11
	GMAF11.1: The first phase of Electronic-Government Procurement is
Short-term	developed by December 2019 and implemented by mid-2020.
deliverable	
2019-2020	GMAF11.2: Compliance with Open Contracting Implementation exceeds
	75% in 2019 and 2020.
Responsible Organization	National Procurement Authority(NPA)
Background	At the 2016 Brussels Conference on Afghanistan, the government committed to ensure transparency and accountability in the core government functions such as procurement, appointments, financial management and policy making. Since then the government established the National Procurement Authority (NPA) under the direct supervision of the H.E. the President. The NPA processes the procurement contracts which are above a particular threshold. The NPA as the institutional framework for leading procurement reform in Afghanistan, has Electronic-Government Procurement (E-GP) at the top of its agenda. E-GP implementation which is known as the third-generation reform in the procurement sector is considered a transformational tool towards automating procurement processes for ensuring effectiveness, efficiency, transparency and accountability in procurement. NPA, with the highest level of commitment for the openness of contracting information for citizens, is committed to open all information on contracting processes in compliance with Open Contracting Data Standards (OCDS).

GMAF short-term deliverable 12	
	GMAF12.1: Adoption of a Hydrocarbons Fiscal Regime by end of 2019.
	GMAF12.2: Following the adoption of the Artisanal Small-Scale Mining
	Formalization Strategy, implementation started in 2019 with first reporting
Short-term	by mid-2020.
deliverable	
2019-2020	GMAF12.3: Regulations of the new Mining Law with respect to a) bidding,
	b) technical issues, c) financial matters, and d) health and safety prepared and approved by cabinet by the end of 2019 and all the other regulations foreseen in the law by the end of 2020.

	<b>GMAF12.4</b> : As per the terms of the mining law, comprehensive, accurate, and timely publication of extractives contracts, beneficial ownership of contracts, and project-level revenue and production data by the end of 2019.
	<b>GMAF12.5</b> : Afghanistan works towards achieving EITI 2016 standards and demonstrates "meaningful progress", as defined and confirmed by the EITI Board by the end of 2019.
Responsible Organization	Ministry of Mines and Petroleum (MoMP)
Background	Afghanistan has huge mineral reserves estimated to be worth about \$1 trillion. The extractives sector is identified as a priority sector which can contribute significantly to the economic growth. The minerals law was ratified by H.E. the President via legislative decree no (320) dated 14/06/1397 (corresponding to 5 September 2018). Afghanistan is an Extractive Industries Transparency Initiative ("EITI") candidate country, and the Ministry of Mines and Petroleum (MoMP) is committed to achieving compliance with EITI Standards (ref. Ministry's 7-years reform plan_Pillar4, Intervention 4). Thus, the ministry has to demonstrate meaningful progress to be listed as a member. In addition, the ministry is required to adopt the Hydrocarbons Fiscal Regime, Artisanal Small-Scale Mining Formalization strategy and other regulations. Through this GMAF Short term deliverable, the government commits to create legal framework which can then attract legal framework to promote investments in the sector.  This NPP is aligned with the National Mineral and Resource Development
	Program.

GMAF short-term deliverable 13	
Short-term deliverable 2019-2020	GMAF13.1: Simplification of 10 additional common public services and integration into AsanKhedmat (one-stop-shop) by the end of 2020. Expansion and operationalization of the AsanKhedmat services to 2 additional locations in Kabul by the end of 2020.  GMAF13.2: Creating and operationalizing one stop-shop for taxpayers offices – LTO, MTO and STO by mid-2019.  GMAF13.3: E-governance law approved by the cabinet by the end of 2019 including E-signature and E-payments and implemented by the end of 2020.

	<b>GMAF13.4</b> : Establishing and operationalizing a call and complaints centre
	by the end of 2019. The government will address at least 20% of the causes
	of the complaints by mid-2020.
Responsible	Ministry of Communication and Information Technology
Organization	(ASAN KHEDMAT)
	The simplification of public services improves the efficiency and effectiveness
	of state machinery and enhances the trust of citizens, business and the
	whole society. Opportunities for corruption are reduced, thereby
	encouraging the private sector to expand business and invest more and
	better. One mechanism to simplify and efficiently deliver services is to
	provide them under one roof or one-stop shop. In the SMAF the government
	had committed to simplify 25 public services bringing them under the
Background	umbrella of AsanKhedmat. The government simplified 15 public services and
	brings them under AsanKhedmat. The remaining 10 public services will be
	simplified in 2019 and simultaneously AsanKhedmat has to be expanded to
	additional locations. E-governance goes a long way to bringing efficiency
	and transparency to operations. The monitoring of whether public services
	are really being provided and are of good quality standard is important and
	therefore a call centre is proposed. Taxation being a key issue for the private
	sector, a one-stop shop on taxation is being proposed.

GMAF short-term deliverable 14	
	<b>GMAF14</b> : Implementation plans under the Private Sector Development NPP
Short-term	are updated quarterly and reviewed by the Private Sector Executive
deliverable	Committee (PRISEC) thereby ensuring that their targets are met by the set
2019-2020	deadlines. Annual reporting on implementation in 2019 and 2020 produced
	and approved by PRISEC.
Responsible	Ministry of Industry &Commerce (MoIC)
Organization	
Background	The private sector is a key driver of the strategy for achieving self-reliance by 2024. The private sector is supposed to contribute significantly to economic growth, employment generation, and basic service provision. The private sector is also expected to attract investment and a conducive legal and policy framework is an essential prerequisite. Afghanistan's Investment Reform Plan has been prepared. A Private Sector Development National Priority Program (PSD NPP) has been formulated and the Investment Reform Plan is integrated into the NPP. The NPP was approved by the High Economic Council in November 2018. The implementation of the

Private Sector NPP is a top priority. The PSD NPP includes rolling implementation plans to be updated every three months to ensure tight monitoring and evaluation of the reform process by the Private Sector Executive Committee (PriSEC).

<b>GMAF</b> short-term deli	GMAF short-term deliverable 15	
	<b>GMAF15.1</b> : Public Private Partnership feasibility study of 3 additional	
	projects conducted and at least 2 projects tendered based on	
	feasibility studies by the end of 2019.	
Short-term	<b>GMAF15.2</b> : Completed feasibility study of 6 projects and tendering of	
deliverable 2019-2020	at least 5 projects by mid-2020.	
	GMAF15.3: Development of Public Private Partnership Management	
	Information System (PPPMIS) completed in the first half of 2020.	
	GMAF15.4: Project Development Fund (PDF) is created by December 2019	
	and is operational in 2020.	
Responsible	Ministry of Finance (MoF)	
Organization	(DG Public Private Partnership)	
	The government's commitment to encourage and provide incentives for	
	public private partnership was welcomed by the international community in	
	Brussels in 2016. The Public Private Partnership (PPP) program focuses on	
	supporting the development and delivery of high-quality infrastructure	
	services for the public. There was a short-term deliverable in the SMAF to	
Background	establish a PPP legal framework and its implementation. The PPP Law is	
2 dong! od!!'d	revised and approved; the PPP national policy is approved; the PPP	
	regulation is finalized based on the recommendations of the IMF; and some	
	standard documents are also developed. Five prioritized sectors for future	
	PPP projects are agriculture, energy and water, urban development, public	
	health and transport.	

Development Partnership and aid effectiveness	
GMAF short-term de	liverable 16
Short-term	GMAF16.0: Six core reforms under the ARTF Partnership Framework and
deliverable	Financing Program (PFFP) are implemented and reported to the ARTF
2019-2020	Strategic Group in 2019 and 2020.
Responsible	Ministry of Finance
Organizations	World Bank
Background	The six core reforms under the ARTF Partnership Framework and Financing Program (PFFP) are designed to respond to key recommendations made in the 2017 ARTF external review. As the reforms were endorsed by the ARTF Steering Committee in June 2018, they are already current priorities for ARTF governance. These reforms include: enhancing alignment through a flexible and adaptable approach to programming (including support to government to adopt a programmatic and sector-wide approach to NPPs, linking IDA and ARTF financing, and promoting the multi-phase programmatic approach where possible; Increasing the use of incentivized and results-based instruments; providing more hands-on and extended technical assistance through the newly established ASIST window; ramping up monitoring and strengthening anti-corruption measures though the newly established ACREMAP window; and adopting a more structured and government-led approach to improving portfolio performance through quarterly and annual reviews.

<b>GMAF short-term de</b>	GMAF short-term deliverable 17	
	GMAF17.0: To improve aid effectiveness and build institutions and	
	capacities in Afghanistan, development partners will review options to	
	continue channelling on-budget development assistance as appropriate in	
Short-term	2019 and 2020. Decisions to increase on-budget support from individual	
deliverable	donor's current annual level depend on, amongst other factors, the	
2019-2020	implementation of the agreed reforms, in particular, significant progress on	
	Public Financial Management (PFM) and Treasury strengthening reforms as	
	well as the development of the Sector Wide Approaches (SWAP) for	
	development partners involved in the relevant sector.	
Responsible	Ministry of Finance	
Organization	Willistry of Fillance	
	Building on the donor community's achievement of the Tokyo commitments	
	to increase the level of development assistance channelled through the	
Background	national budget of the government, development partners are committed to	
	explore possibilities for different forms of flexible on-budget assistance,	
	including state-building contracts and expanding programs in support of the	
	development priorities of Afghanistan, notably through the Afghanistan	

Reconstruction Trust Fund (ARTF) and related incentive or reimbursement schemes. On-budget support will continue to be contingent on improvements to accountability and audit mechanisms.

<b>GMAF</b> short-term de	liverable 18
Short-term deliverable 2019-2020	GMAF18.1: Development partners and thte Ministry of Finance finalize financial agreements or other arrangements for all new off-budget projects (individually per project or grouped) above the value of USD 5 million with minimum required information*, starting from 2019 consistent with the Presidential Decree # 3250.  * template to be defined and agreed jointly by March 2019  GMAF18.2: Development partners register all existing and new off-budget
	ODA projects in the Afghanistan Development Assistance Database (DAD) and conduct regular annual Development Cooperation Dialogues (DCDs) with the government in line with the budget calendar.
Responsible Organization	Ministry of Finance
Background	The Aid Management Department (AMD) of the Ministry of Finance maintains a Donor Assistance Database which is supposed to contain all onand off-budget development project information including the financial. The donors are expected to input information about their off-budget projects every year. The AMD also conducts annual Development Cooperation Dialogues (DCD) to collect information about assistance of different donors in different sectors of Afghanistan. A Development Cooperation Report (DCR) is supposed to be published after every DCD process. The AMD in recent years has not been able to come out with the DCR. This information is critical for evaluating progress against the donor partners commitments under mutual accountability frameworks including the GMAF. The government wants development partners to sign financial agreements for all new off-budget projects. Donors feel that there are capacity constraints in the AMD and therefore instead of all projects having financial agreements, only the projects above a threshold should have requirement of financial agreement.

GMAF short-term deliverable 19	
	<b>GMAF19.1:</b> Development Partners and international agencies align at least 80% of their new off-budget ODA development activities with the policy framework of ANPDF and operationalized NPPs starting from 2019; and adjust where possible existing pre-2019 commitments.
Short-term deliverable 2019-2020	<b>GMAF19.2:</b> Development partners provide information about off-budget programs and projects in a timely manner to the Development Assistance Database (DAD) which will be regularly updated by MoF. The DAD informs the annual Development Cooperation Dialogue (DCD) which results in timely publication of the Development Cooperation Report (DCR) to facilitate sector wide and cross-sectorial coordination.
	GMAF19.3: Within the context of the Human Capital Development National Priority Program, participating donors and government design and agree on a sector-wide approach (SWAP) in the education sub-sector by the end of 2019 in order to ensure coordination between the government and development partners, strengthen government oversight and improve the quality of services. Feasibility assessments for two more SWAPs in relevant sector conducted by end-2020.
Responsible Organization	Ministry of Finance
	All NPPs have not been approved or endorsed yet. Therefore, the alignment could not be measured. The NPPs are in the process of development and it is envisaged that development partners will align all of their off-budget projects in the coming years and achieve the 80% alignment target which is not currently the case. However, the last SMAF update, distributed at the July 2018 JCMB, noted that donors believe they have achieved the 80% target, but both donors and the government agree that it cannot be fully verified until NPPs are completed and guidance on alignment is clarified.
Background	The SMAF update notes that two future steps are required. The first, finalization of remaining NPPs, is in process but will not be able to contribute greatly to improved alignment until there is consensus on the process for deciding alignment (e.g., updating or revising previous guidance on this topic). A consensus on a process for deciding alignment across multiple sectors is likely to require more time. More targeted progress might be made by focusing on one or two select sectors, which relates to the second future step identified in the JCMB update - establishing a dialogue around sectorwide approaches. Work on this topic has begun but will need attention and commitment to advance and might benefit from being the focus of an explicit commitment in the GMAF.

<b>GMAF</b> short-term del	GMAF short-term deliverable 20	
	<b>GMAF20.1</b> : Preparation and endorsement of the report on the progress of	
	implementation of existing recommendation of the Joint Taxation Working	
	Group by early 2019.	
	GMAF20.2: The Joint Taxation Working Group reviews and updates by mid-	
Short-term	2019 the existing recommendations building on findings of the progress	
deliverable	report and proposes new recommendations within the framework of	
2019-2020	existing bilateral agreements and agreements on a standard reporting template by the end of 2019. Recommendations are approved by all	
	development partners.	
	GMAF20.3: Individual reporting by development partners and international	
	agencies takes place one month prior to annual Development Cooperation	
B	Dialogues (DCDs) starting in 2020.	
Responsible Organization	Ministry of Finance	
0.80	In order to balance revenue mobilization and tax facilitation the government	
	and development partners established a Joint Taxation Working Group,	
	which was officially established November 2015 and in response to its Terms	
	of Reference put forward 13 recommendations. The recommendations	
	relevant to the government were fully achieved. However, some of the recommendations related to some donors have not been fully implemented.	
Background	recommendations related to some donors have not been july implemented.	
3	The recommendations that were developed in 2015-16 are outdated, as the	
	context has changed significantly. In addition, the original language of the	
	recommendations is extremely flexible and does not necessarily require any	
	action (e.g., actors will "consider" various actions). Additionally, the	
	recommendations were not only about increasing revenue, but also about facilitating compliance and streamlining treatment of exemptions. A new set	
	of recommendations is therefore needed.	

GMAF short-term deliverable 21	
	GMAF21.1: Prepare and approve roadmap in consultation with
	development partners and implementing agencies for the integration of the
Short-term	common functioning of PIUs and PMUs into the government Tashkeel in line
deliverable	with the civil service commission's five-year strategic plan by mid-2019.
2019-2020	
	GMAF21.2: Implementation of roadmap started by third quarter of 2019
	and regular reporting based on the roadmap.

Responsible Organization	Ministry of Finance (MoF) and Donors
Background	There are number of PMUs and PIUs in ministries for management of development programs. These create parallel structures, increase costs, and limit the institutional capacity building of the ministries. All development partners that are or have used PMUs/PIUs are at different stages of integrating within government structures or closing them.

GMAF short-term deliverable 22	
	GMAF22.1: Development partners and International agencies confirm by
	the end of 2019 that their implementing partners are encouraged to
	implement the National Technical Assistance (NTA) scale in their programs
Short-term	and projects.
deliverable	
2019-2020	GMAF22.2: Reporting mechanism to be developed by MoF in consultation
	with development partners by mid-2019. Development partners report to
	MoF annually starting from 2020 with respect to the NTA scale in programs
	and projects.
Responsible	Ministry of Finance (MoF) and Development Partners
Organization	Willistry of Fillance (Mor) and Development Farthers
	This short-term deliverable in the SMAF commitments required donors'
	confirmation that they implement the NTA scale for their contractors in their
Background	programs. In response, 6 of the donor agencies were in full compliance with
	this commitment and 5 others were not funding the NTA positions. However,
	the donors feel constrained that they can just advise but cannot force their
	implementing partners to apply NTA scales.

GMAF short-term de	GMAF short-term deliverable 23	
Short-term deliverable 2019-2020	GMAF23.1: Modalities and process standards for technical assistance to government agreed between government and development partners by mid-2019. All new technical assistance to government approved by Ministry of Finance as per the agreed process starting from mid-2019.  GMAF23.2: The government and development partners and implementing agencies coordinate technical assistance at sectorial level starting from 2019 through existing coordination mechanisms	
Responsible Organization	Ministry of Finance (MoF) and Donors	
Background	As agreed in the discussion on the SMAF commitments, all new technical assistance to government is to be channelled through and approved by the	

	Ministry of Finance thus preventing duplication of resources provided to	
	government institutions.	

GMAF short-term deliverable 24	
Short-term deliverable 2019-2020	GMAF24.1: The NGOs law approved by cabinet by the end of 2019.  GMAF24.2: The Joint NGO Working Group of the government and NGOs resolves NGOs' reporting (financial and audit) issues by mid-2019 and aligns reporting formats with targets and indicators of NPPs, ANPDF and A-SDGs, when approved.
Responsible Organization	Ministry of Economy (MoEc) and Ministry of Finance (MoF)
Background	A joint committee was established between the government and the NGOs in 2016 to resolve the tax and reporting issues of NGOs which proposed solutions for the identified challenges. The proposals of the joint committee were submitted to but have yet to be approved.