



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



MONITORING PROGRESS AGAINST
CORRUPTION

Ministry of Agriculture,
Irrigation and Livestock

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Acronyms

AAIP	Afghanistan Agricultural Input Project
AC	Anti-Corruption
ACP	Anti-Corruption Plan
AILA	Afghanistan Independent Land Authority (also known by “ARAZI”)
CBCMP	Capacity Building Change Management Program
CCA	Call Center Agent
CIA	Certified Internal Auditor
FCC	Farmer Call Center
GCDD	Government Cases Department Directorate
GIRoA	Government of the Islamic Republic of Afghanistan
GIS	Geospatial Information System
GIZ	<i>Gesellschaft für Internationale Zusammenarbeit</i> (Germany’s International Aid Agency)
GPS	Global Positioning System
IIA	Institute of Internal Auditors
ITHD	IT Help Desk
MAIL	Ministry of Agriculture, Irrigation and Livestock
MEC	Independent Joint Anti-Corruption Monitoring & Evaluation Committee
MIS	Management Information System
MDL	MAIL Digital Library
MoCIT	Ministry of Communication and Information Technology
NHLP	National Horticulture and Livestock Productivity Project
NP	National Program
OFWMP	On-Farm Water Management Project
PMS	Procurement Management System
SMAF	Self-Reliance through Mutual Accountability Framework
SMART	Specific, Measurable, Achievable, Results-Oriented, Time-Bound
SMS	Short Message Service (text message)
USAID	United States Agency for International Development
VOIP	Video Over Internet Protocol

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Executive Summary

The Self-Reliance through Mutual Accountability Framework (SMAF) required revenue-generating Ministries of Afghanistan to develop and publish their Anti-Corruption Plans (ACP) by end of 2015. The remaining Ministries were subsequently directed to complete their plans by the end of 2016.¹T

The Independent Joint Anti-Corruption Monitoring and Evaluation Committee (“MEC”), has undertaken this review of the Anti-Corruption Plan of the Ministry of Agriculture, Irrigation and Livestock (MAIL).

The aim of conducting this review is to identify any shortcomings in the ACP development, its implementation, subsequent monitoring and evaluation phases, as well as to provide recommendations to reconcile these shortcomings.

MEC review found that MAIL had not conducted a formal corruption risk assessment to identify the vulnerabilities and risks.

The MAIL ACP has three objectives² and thirteen activities. Of the 13 activities, only two have been fully implemented, namely creating a Farmer Call Center and creating a digital library. The following eight activities lack SMART-tasted indicators, therefore, measurement for implementation of these activities remains uncertain. They are listed as: Asset management in MAIL through M-Pulse Database, Designing and implementing Procurement Management System, Identifying G.P.S points for every implemented project, Designing and implementing a control system for documents in the Minister’s office, Designing and implementing an IT Help Desk , Activating Cisco phones for 7 MAIL branches, Registering MAIL’s fixed assets, and Completing verification of usurped MAIL properties

One activity of the Ministry’s ACP, “Designing and implementing a transport management system,” had been implemented in 2016. This activity was still considered in the 2017 ACP, but without considering the remaining percentage of its development.

Meanwhile, some activities of the ACP have no direct relation to tackling or preventing corruption in the Ministry, e.g., establishing a Farmer Call Center. However, MEC acknowledges that the Call Center may provide some opportunity for individuals to identify suspected cases of corruption.

MAIL also assigned a team to monitor implementation of the activities of their ACP, identify gaps in the implementation, and report the findings to the leadership.

In order to improve the ACP and properly oversee its implementation process, MEC is issuing five recommendations to MAIL within this Review.

Overall, MEC’s review indicates that the MAIL ACP appears to be a “tick-the-box” activity to fulfill the formal SMAF requirement. The ACP lacks a thorough or formal risk assessment of MAIL functions and procedures, and a coherent plan to mitigate risks.

¹ GIROA, Self-Reliance through Mutual Accountability Framework, Annex: Short-term deliverables by 2016, January 2017. *Retrieved*

² MAIL, Anti-Corruption Plan for 2017

Introduction

Based on the Self-Reliance through Mutual Accountability Framework (SMAF), the 5 revenue-generating Ministries (Ministry of Finance, Ministry of Mines and Petroleum, Ministry of Commerce and Industries, Ministry of Transport and Civil Aviation, and Ministry of Communication and Information Technology) are required to prepare their Anti-Corruption Plans by the end of 2015; the remaining Ministries were subsequently directed to complete their Plans by the end of 2016.³

The Independent Joint Anti-Corruption Monitoring and Evaluation Committee (“MEC”) has reviewed several ACPs, starting with the five revenue-generating Ministries. As of April 2018, MEC completed reviews of the ACPs of nine Ministries. This report is MEC’s review of the MAIL ACP.

As a government Ministry, MAIL is mandated to develop Afghanistan’s licit agricultural economy through increasing production, improving rural agricultural infrastructure and irrigation systems, and expanding agricultural markets within Afghanistan.⁴

MAIL Provincial Directorates are active in all 34 Provinces.⁵ The updated *Tashkiel* (an organizational chart detailing all staffing positions and levels) of MAIL⁶ shows that under the authority of the Minister, there are three Deputy Ministers and 42 Directorates functioning in Ministry’s headquarter, and 34 Directorates functioning in the Provinces.⁷ Additionally, according to the Internal Audit Directorate, there are five national and sub-national programs, as well as twenty-two projects functioning separately under the framework of Ministry to promote the development of the agriculture sector.

According to the *Tashkiel* of MAIL, there are 8,386 permanent employees in the Ministry.⁸ In addition, there are contractors who are working in national or sub-national programs/projects.

To achieve its mandate on development of the agricultural economy, the Ministry is committed to tackling corruption. The development and implementation of this ACP constitutes one part of the anti-corruption efforts of the Ministry.

The MAIL ACP has three objectives⁹:

1. Enhancing internal control systems through electronic governance
2. Resolving existing problems concerning MAIL’s properties
3. Enhancing internal control mechanisms through standardization of internal audit services

³ GIRA, Self-Reliance through Mutual Accountability Framework, Annex: Short-term deliverables by 2016, January 2017. Retrieved from: <http://www.mofa.go.jp/mofaj/files/000102254.pdf> [DATE RETRIEVED?]

⁴ See: <http://mail.gov.af>, last seen March 17th, 2018

⁵ *ibid*

⁶ MAIL, GIRA, Structure Chart, page 1, March 17th, 2018

⁷ *ibid*

⁸ *ibid*

⁹ MAIL, Anti-Corruption Plan for 2017

Methodology

MEC started its review of the MAIL ACP in late February 2018 and completed the data collection in mid-March. The purpose of the review was to assess whether the ACP addresses the corruption vulnerabilities in MAIL and whether it has been implemented by the relevant Directorates of MAIL.

Based on our findings, this Review includes recommendations for further improvement of the ACP.

To assess implementation, MEC has conducted desk research, analyzed relevant MAIL policies, procedures and documents, and interviewed Ministry officials. MEC also conducted follow-up meetings to gather necessary data from these officials.

Overall, MEC interviewed 25 high-level and mid-level officials at the center of Ministry.

MEC's review of the ACP is focused on the following 3 phases.

1: DEVELOPMENT PHASE:

This phase covers all aspects of the planning and development stages of the ACP.

2: IMPLEMENTATION PHASE:

This phase covers implementation of the activities listed for each priority area of the ACP.

3: MONITORING AND EVALUATION PHASE:

This phase is focused on whether or not MAIL has thoroughly followed its ACP.

1. Development Phase

For developing the Ministry's ACP, MAIL first tasked all Directorates to develop individual ACPs. Secondly, a committee was established to compile the respective ACPs of all Directorates into a comprehensive, Ministry-wide ACP. This was achieved under the supervision of the Deputy Minister of Finance and Administration, and included participation of the Directors of Monitoring and Evaluation, Internal Audit Department, and Policy and Planning

The respective Directors were tasked to identify areas vulnerable to corruption, based on their experiences working in the Departments, and to prepare an ACP to cover those vulnerabilities.

The resulting ACP consists of three objectives and thirteen activities.

MEC's findings indicate that MAIL had not conducted a formal corruption risk assessment prior to the development of the ACP¹⁰. Lack of such an assessment resulted in the subjective prioritization of some vulnerable areas. MEC also acknowledges that there may be additional gaps and vulnerabilities in MAIL that have not been formally identified.

On a positive note, MAIL did share the final ACP with Departments whose activities were included in the Plan. Additionally, in order to make the Plan available for everyone, MAIL has uploaded the ACP onto the Ministry's website.

However, the general structure of the ACP has some flaws.

¹⁰ MAIL officials, interview with MEC, Ministry of Agriculture, Irrigation & Livestock, Kabul, Afghanistan, Feb 28th, 2018

- The activities are not accompanied by SMART indicators to track progress of implementation. SMART indicators are *Specific, Measurable, Achievable, Results-oriented, and Time-bound*.¹¹.
- Activity Number 4 of the first objective, “Identifying GPS points for every implemented project, “has no indicator at all.
- There are four activities in the ACP with no baseline measure.

2. Implementation Phase

According to the findings of MEC, out of the total thirteen activities, 2 were completely Implemented; 8 do not have SMART indicators, identified as uncertain to measure their implementation ; 2 activities are not implemented; and the remaining one activity had already been in place for the past years. MEC has reviewed each activity of the ACP through interviews with the relevant units. Findings are delineated below.

Objective 1. Enhancing internal control systems through developing electronic governance

Activity 1

Number	Activity	Indicator	Timeline
1	Asset management in MAIL through M-pulse Database.	Number of assets registered in the system	January-December 2017

Findings:

MAIL has been using a traditional manual inventory system for decades. Staff report that the manual system has been time consuming and complicated. Since the Inventory Department must keep records of each asset for every staff of the Ministry on a manual system, it was difficult for them to efficiently keep track of records for the assets. Staff reported it took them days (and even weeks) to prepare a report of the assets since they had to go through all the records manually. It was difficult and time consuming to prepare a report indicating how many assets exist, where each is located, the condition of the asset, to whom it is assigned, and who is using it.



MAIL provided the photo upon providing comments for the report May 29, 2018.

In order to manage Ministry’s assets and control the risks of fraud, waste, and theft, MAIL’s senior management intended to replace the current manual inventory system with the standard electronic database system, called M-Pulse. This has helped decrease the bureaucracy, increase transparency and effectiveness, and improve the management of the inventory system of the Ministry. The asset-management database was purchased for MAIL by the USAID-funded project Capacity Building and Change Management Program

¹¹ For further information regarding SMART indicators please click on the following link:
<https://www.linkedin.com/pulse/20141022071803-18927814-a-good-start-with-s-m-a-r-t-indicators>

(CBCMP).¹² M-Pulse is a web-based system developed to monitor the operation, maintenance, advancement, development, and disposal of tangible assets.¹³

MAIL is still in the initial stage of using M-Pulse, registering the assets with a detailed description, serial numbers and tag numbers, end user details, exact location, date procured, date issued, and unit cost. Once the registration of all the tangible assets is completed, other necessary data on operation, maintenance, development, and disposal of the assets will be added to the system.

Development of this system is a good move towards a better management of inventory. The effectiveness of the system is higher than a manual approach, with less chance of mistakes and less risk of misuse of assets. As mentioned above, it is still in the primary stage of implementation, therefore it is difficult to measure its impact in overall asset management practices. However its transparency and speed provide various type of efficient reporting on the assets based within MAIL's premises, its stores, and with end-users. At the close of 2017, the total number of registered assets into the M-Pulse system was around 21,400 items.¹⁴ Unfortunately, MAIL does not have precise information on the exact number of all MAIL assets across the entire country.¹⁵

The indicator for this activity is not SMART-tested and thus MEC cannot measure progress of implementation for the mentioned activity.

Activity 2

Number	Activity	Indicator	Timeline
2	Designing and implementing vehicle tracking system/transport management system	Reports about the system	January-December 2017

Findings:

To improve the control of fuel consumption, and to avoid its wastage, MAIL has developed a web-based vehicle tracking system. The system allows calculation of fuel consumption based on the distances the vehicle covers. Therefore, drivers and responsible officials cannot use vehicles for personal purposes since movements are recorded by the system, at least in Kabul.¹⁶ In 2017, MAIL tracked all 183 vehicles in Ministry headquarters, although, in Provinces, MAIL has around 150 passenger vehicles that have not been registered in this system.¹⁷ As a result of tracking vehicles, a reduction of 34.6 percent in fuel consumption has been achieved.¹⁸ The tracking system of vehicles was created by CBCMP in 2016. Since 2016, MAIL is using the system to control the movements of vehicles through GPS.¹⁹ The system records and screens movements of vehicles according for characteristics of the vehicle, the time period it moved, and to which areas. Once a vehicle moves, all the above-mentioned criteria are automatically recorded in the system and saved in its memory. The responsible officer can open the system and see all information and generate reports.

¹² MAIL officials, interview with MEC, March 13, 2018, Kabul, Afghanistan

¹³ MEC interview with MAIL officials, February 27, 2018, Kabul, Afghanistan

¹⁴ MAIL, Internal Document: List of Assets Registered in M-Pulse Database in 2017, March 5, 2018

¹⁵ MEC interview with MAIL officials, March 20, 2018, Kabul, Afghanistan

¹⁶ MAIL officials, interview with MEC, February 27, 2018, Kabul, Afghanistan

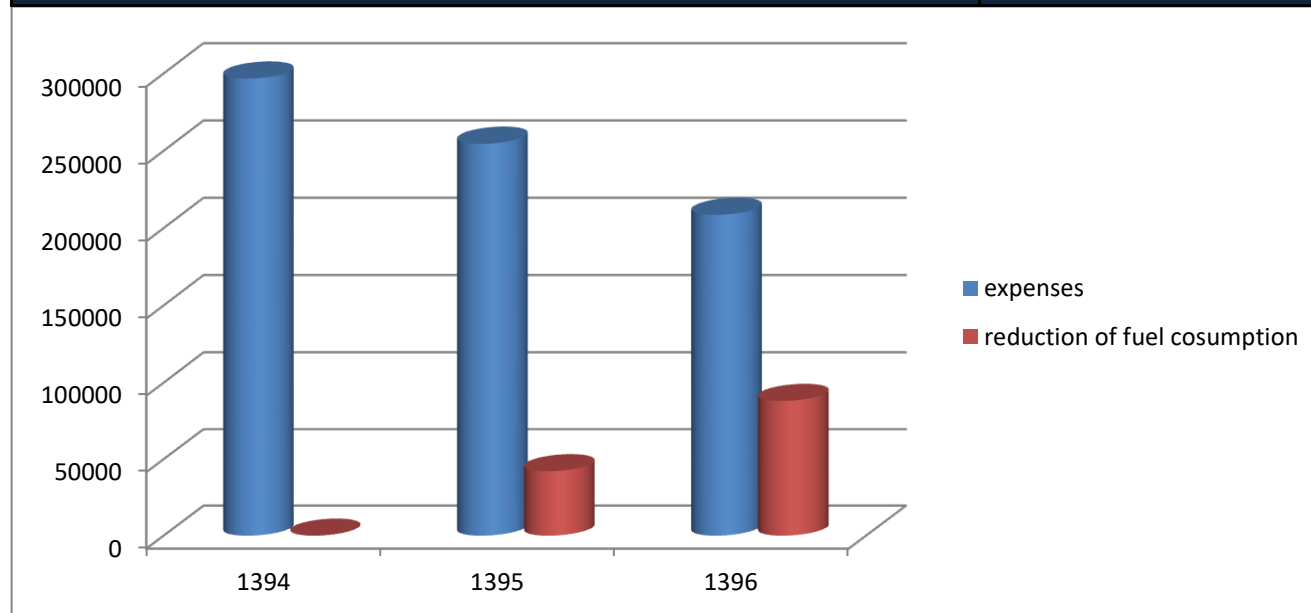
¹⁷ MAIL Internal Document, List of MAIL's Vehicles in Center and Provinces in 2018. February 30, 2018.

¹⁸ MAIL, Internal Document, Chart on Percentage Usage of Petrol in 1395 and 1396, February 27, 2018.

¹⁹ *ibid*

However, as mentioned above, the indicator for this activity is not SMART-tested. MAIL provided the following comparison table for fuels consumption for 1394-1396:

Year	Annual fuel consumption	Annual reduction of fuel consumption	Percentage of annual reduction in fuel consumption
1394	296690	0	
1395	254534	42156	16.56%
1396	208552	88138	34.62%
Total	759776	130294	



Activity 3

Number	Activity	Indicator	Timeline
3	Designing and Implementing Procurement Control System/Procurement Management System	Number of procurements processed through this system and their results	January-December 2017

Findings:

The Procurement Management System (PMS) is a sophisticated electronic system that streamlines procurement processes and allows for continuous monitoring and application of controls. PMS was developed in 2017 and the Procurement Directorate started using the system and entering data in 2018.²⁰ The PMS is used in order to avoid manual recording and tracking of procurement processes. PMS accounts for all stages of the procurement process, from the pre-tendering phase, to tendering, and finally the post-award phase. The system requires all necessary documents in soft copy as evidence of completion of each step of the process. PMS also allows users to generate reports with figures, charts, and statistics; it also notifies when a due date is approaching. As mentioned earlier, the system is intended to streamline the procurement processes.

²⁰ MAIL officials, interview with MEC, March 1, 2018, Kabul, Afghanistan

Initially, PMS was planned to be developed and used in 2017 but the installation at MAIL was delayed until 2018. The indicator for this activity is not SMART-tested, thus, MEC cannot measure the progress of its implementation.

Activity 4

Number	Activity	Indicator	Timeline
4	Identifying GPS points for every implemented project and controlling the projects through GIS or monitoring reports.		January-December 2017

Findings:

To verify the physical location of implemented projects and better monitor them, some projects in MAIL have been tracked using the Global Positioning System (GPS). Among the 22 listed and active projects in MAIL, only three of them have identified GPS points for some of their implementation sites in 2017: Afghanistan Agricultural Inputs Project (AAIP), National Horticulture and Livestock Productivity Project (NHLP), and the On-Farm Water Management Project (OFWMP).²¹ The GPS information includes exact geographic location of the project (latitude and longitude) and the area it occupies. Since not all the implemented projects are located in safe places, AAIP, NHLP and OFWM have also included information about project sites located in safe areas.

AAIP identified GPS points for 24 gardens and farms across Afghanistan in 2017.²² NHLP identified 166 farms, tracts of land, nurseries, and greenhouses in 2017 across Afghanistan.²³

OFWMP aims to improve agricultural productivity by augmenting efficiency of water usage.²⁴ Through GPS, OFWMP has identified the length of 54 irrigation channels in 2017.²⁵ In contrast to the other two projects, OFWMP uses a Geospatial Information System (GIS) for monitoring the condition of irrigation channels across Afghanistan. The information collected for the system is shared with regional surveyors to crosscheck the information from field observations of the channels. The updated information is then shared with the OFWMP GIS Unit in Kabul. The Unit updates the data and develops a comprehensive map. During implementation of projects, regional surveyors monitor the implementation and update their M&E colleagues and the GIS Unit. The M&E Unit generates reports in written format and GIS provides reports within mapping formats.²⁶

Unfortunately, MAIL has not provided information about the number of irrigation channels for which OFWMP has generated maps. This activity has no indicator to measure progress of implementation, nor has the exact number of projects been mentioned. According to officials in MAIL, due to security reasons they were not able to provide GPS data for number of projects they intended to use GPS. Therefore, the progress of implementation for the activity cannot be specified.

²¹ MEC, interview with representatives of the NHLP, AAIP, and OFWMP, March: 10, 15, 20, Kabul, Afghanistan

²² MAIL, Internal Document, List of GPS points identified in 2017, March 13, 2018

²³ MAIL, Internal Document, List of GPS points identified in 2017, March 15, 2018

²⁴ See: <http://projects.worldbank.org/P120398/on-farm-water-management-ofwm?lang=en>, last seen February 3, 2018

²⁵ MAIL, Internal Document, List of GPS points identified by OFWMP, March 15, 2018

²⁶ MAIL officials, Interview with MEC, March 3, 2018, Kabul, Afghanistan

Activity 5

Number	Activity	Indicator	Timeline
5	Designing and implementing control systems for documents and petitions in the Minister's office	Number of documents and petitions processed through this system	January-December 2017

Findings:

Similar to other web-based systems, the document management system is also created to streamline the work of the Ministry, facilitate and record regulations pending for ratification, track the receipt and status of petitions to the Minister through a web-based system. This substitutes the traditional manual method of managing these administrative functions.²⁷ The MAIL document management system was designed by the OFWMP MIS Unit in March 2017, specifically for the Minister's office.²⁸ The system was developed to record information on all the three areas mentioned above, as well as follow-ups and replies, if required. After development, the employees in the Minister's office were trained on how to use the system.²⁹ However, recently in 2018 the IT Directorate has also provided a server (with 12 personal computers) for the document management system to permit the operational capacity in the Ministry to be expanded.³⁰ Since the document management system is not in use yet, MEC could not measure its impact.

Activity 6

Number	Activity	Indicator	Timeline
6	Designing and implementing a Help Desk for the IT Directorate	Number of services provided by the IT Directorate to different Units in MAIL	January-December 2017

Findings:

The IT Help Desk (ITHD) is a web-based system developed in MAIL to better address and handle IT-related complaints and technical problems. The ITHD requires employees to log in to the system and register their respective problems or complaints. At any time, the ITHD Officer can log into the system, analyze the problems and complaints registered by employees, and then forward them to the responsible employees in the IT Department. The ITHD was developed in 2017 by the MAIL MIS Unit to decrease bureaucracy but it has not been operational due to technical problems.³¹ As of March 2018, the IT Directorate records emerging technical problems *manually* and enters them on an Excel sheet. The Ministry currently has a technical complaints hotline that is being used by the employees to submit their complaints.³²

The indicator for the activity is not SMART-tested which impedes monitoring the implementation.

²⁷ MAIL officials interview with MEC, March 13, 2018. Kabul, Afghanistan.

²⁸ MAIL officials interview with MEC, March 12, 2018, Kabul, Afghanistan

²⁹ *ibid*

³⁰ *ibid*

³¹ MAIL officials, interview with MEC, February 28. Kabul, Afghanistan

³² *ibid*

Activity 7

Number	Activity	Indicator	Timeline
7	Creating a Farmer Call Center and using voice message and SMS	Number of phone calls made and advice given to the farmers	January-December 2017

Findings:

MAIL created a Farmer Call Center (FCC) in 2017. The aim of the FCC was to provide farmers the possibility to directly interact with MAIL and share their problems and complaints. The Center is established and has all expected facilities including furniture, computers, databases, and software programs. MAIL has recruited Call Center Agents (CCAs) to operate the Center. The Agents are authorized to take calls from farmers, provide the requested information, or direct the caller to the relevant Directorate. The CCA can also send SMSs to farmers across the country. However, for that activity, CAAs first require a digital code from the Ministry of Communication and Information Technology (MoCIT).

Activity 8

Number	Activity	Indicator	Timeline
8	Activating Cisco phones/VoIP for communication of the center with 7 agricultural zones and 2 secondary centers in Badam Bagh and Darulaman	A report showing installation of one Cisco video phone and nine non-video phones.	January-December 2017

Findings:

To improve the workflow in MAIL, and improve communication with Provincial Directorates, the MAIL IT Directorate established Cisco video- and non-video phones in the Ministry and two Provincial Directorates (Herat and Nangrahar, and Badam Bagh and Drulaman branches of Kabul).³³ Initially, MAIL planned to expand the coverage to four more Provincial Directorates (Balkh, Paktia, Kandahar, and Kunduz) in 2017. However, this plan was dropped "...due to various reasons, including security."³⁴

Activity 9

Number	Activity	Indicator	Timeline
9	Creating Digital/Electronic Library for sharing books and other information about agriculture sector through web and mobile applications.	The created library and its results	January-December 2017

Findings:

To promote agricultural knowledge in the Ministry and revitalize a culture of knowledge-sharing, MAIL created a digital library. This is accessible through both mobile applications and online software called "MAIL Digital Library" (MDL). In the MDL, digital books from different sources are also available. Notably, MAIL has maintained a physical library as well. In the MDL, there is a section providing information about books

³³ Letters sent to Provincial Directorates about installation of phones by IT Directorate: Serial numbers: 20607, 192, 445

³⁴ MAIL officials, interview with MEC, February 26, 2018, Kabul, Afghanistan

available in the physical library. MAIL started creating the digital library in 2017 and the process of initiating this digital resource was completed in early 2018.³⁵

The indicator for the activity is not SMART-tested which impedes monitoring the implementation.

Activity 10

Number	Activity	Indicator	Timeline
10	Creating a Knowledge Bank on agriculture through chapters, journals, and brochures in voice, PDF and PowerPoint formats	Number of supporting documents that shows number of established resources	January-December 2017

Findings:

The idea to establish a Knowledge Bank for agriculture-related information was identified in 2015. However, as of end of 2017, MAIL had not succeeded in establishing the Knowledge Bank due to lack of resources for the procurement of the required software³⁶. In 2018, MAIL finalized an agreement with GIZ to award the contract for establishing a Knowledge Bank to a qualified company and to purchase the software.³⁷ Reportedly this software can save any information regarding agriculture, in any format, such as voice, PDF, video, and Power Point presentations.

The indicator for the activity is not SMART-tested which impedes monitoring the implementation.

Objective 2. Resolving Existing Problems for MAIL's properties

Activity 1

Number	Activity	Indicator	Timeline
1	Registering MAIL's fixed-assets through GPS to be monitored through GIS	Information on registration book, as well as identified assets, through GPS	January-December 2017 liabilities

Findings:

Identification and registration of MAIL's property, i.e. land and buildings in all provinces using GPS, is a very complicated and lengthy process which may require years to complete. In 2017, MAIL did register its fixed-property using a GPS application available in mobile phones in Daykundi, Kabul, Farah, Ghor, Kapisa, Herat, Nimruz, Panjshir, Sar-e-Pul and Faryab Provinces.³⁸ MAIL officials have gone to the mentioned Provinces, identified its properties, land, and buildings with the coordination of local community and Provincial Directorates. MAIL's Land and Property Department has planned to register MAIL's property in the rest of the Provinces "in the near future, on a periodic basis."³⁹

Through the use of GPS, MAIL has identified the latitude, longitude, and type of property. The list of registered properties of the Ministry was shared with the Independent Land Authority. Unfortunately, MAIL did not provide MEC with an exact number of fixed-properties that they have identified and registered in the mentioned Provinces due to claims of confidentiality.

³⁵ MAIL officials, interview with MEC, March 2018, Kabul, Afghanistan

³⁶ MAIL officials, interview with MEC, March 2018, Kabul, Afghanistan

³⁷ ibid

³⁸ MAIL official, interview with MEC, March 12, 2018, Kabul, Afghanistan

³⁹ MAIL official, interview with MEC, March 12, 2018, Kabul, Afghanistan

Also, the indicator is not specific about the number of properties (land and buildings) that they have planned to identify in every Province. Registration of the Ministry's land (and other tangible properties) is one of the most important issues related to the fight against corruption in the ACP of MAIL.

The indicator for the activity is not SMART-tested which impedes monitoring the implementation.

Activity 2

Number	Activity	Indicator	Timeline
2	Complete verification of usurped properties of MAIL, referring them to judicial organizations for claiming back	Finalize number of usurped properties and follow up of cases referred to Courts.	January-December 2017

Findings:

In 2017, MAIL has identified approximately 400 cases of usurped land across country.⁴⁰ To recover the usurped properties, MAIL forwarded the cases to the General Department of Government Cases.⁴¹ However, the mentioned Directorate has not taken any actions so far. MEC acknowledges MAIL's efforts to identify and recover the usurped properties, but cannot make any comments on the impact of these efforts.

The indicator for the activity is not SMART-tested which impedes monitoring the implementation.

Objective 3. Enhancing Internal Control Mechanisms Through Standardizing Internal Audit Services

Activity 1:

Number	Activity	Indicator	Timeline
1	Building capacities of internal auditors through CIA (Certified Internal Auditors)	Obtaining certificate of Institute of Internal Auditors (IIA)	January-December 2017

Findings:

Certified Internal Auditor is a designated certificate provided to auditors by the Institute of Internal Auditors (IIA). The IIA provides trainings on internal auditing and the United States Agency for International Development (USAID) in Afghanistan has sponsored the 9-month training for 11 MAIL employees.⁴² These employees completed their trainings in 2017, but did not participate in the exam. Therefore, they did not obtain the IIA certificate.⁴³

⁴⁰ MAIL internal document, List of Identified Usurped Properties: March 17, 2018

⁴¹ MAIL internal document, List of Identified Usurped Properties: March 17, 2018

⁴² MAIL officials, Interview with MEC, February 24, 2018, Kabul, Afghanistan

⁴³ MAIL internal document, Confirming the Successful Completion of Training for 11 Employees, March 3, 2018

3. Monitoring and Evaluation Phase

The committee was assigned to develop the MAIL ACP and was also authorized to monitor the implementation and report to the Minister. For this purpose, the committee has been holding regular meetings with the relevant Directorates to obtain a verbal update on the implementation process. In December 2017, the committee collected written reports as well as supporting documents from the involved Departments. The committee subsequently used these reports, with the supporting documents from some activities, to compile the overall implementation report that will summarize the status of all activities. The document was shared with MEC which summarizes the final status of implementation of MAIL's ACP, as of the end of 2017.

The committee does not appear to have taken the monitoring of implementation as seriously as it could since the committee has reportedly not asked for supporting documents showing implementation of ACP's activities in all cases.

Conclusion

Overall, despite all documented efforts of the Ministry to fight corruption, the MAIL ACP is not based on a comprehensive risk assessment of vulnerabilities. Therefore MEC would describe the ACP as incomplete and based on MAIL's internal understandings of the risks of corruption; there may be additional areas or topics that need to be addressed by the Ministry and MEC cannot determine if the proposed range of activities matches the true risks and vulnerabilities.

MEC does acknowledge that the current ACP was developed in a participatory effort, led by the Minister himself. This shows the necessary commitment from the Ministry's leadership, which should be translated into clear functional responsibilities in the development of a new MAIL ACP during 2018.

MEC also urges the new MAIL ACP to incorporate SMART-tested activities for more effective monitoring of implementation and tracking of indicators.

MEC's Recommendations

Number	Recommendations	Baseline	Status
1	Prior to developing the ACP, MAIL should conduct a formal corruption risk assessment	02-April- 2018, MAIL's ACP has not been designed and developed based on a formal corruption risk assessment	
2	MAIL should create SMART-tested indicators for its future ACPs	02-April- 2018, none of the indicators in the current MAIL ACP are SMART-tested	
3	MAIL should specify baseline measures for all the activities in the ACP	02-April- 2018, some of the activities listed in the ACP do not have any baseline measures	
4	MAIL should recommend activities meant specifically to tackle corruption in the Ministry	02-April- 2018, there are some activities in the MAIL ACP that are not directly related to fighting and/or preventing corruption	
5	MAIL should clearly specify the committee's responsibility to monitor the implementation of the ACP, based on the indicators of each activity.	02-April- 2018, For 2017, the committee prepared a final implementation report based solely on the update of each Directorate.	