

**Afghanistan Research and Evaluation Unit
Working Paper Series**

**Mutual Accountability
in Afghanistan:
Promoting Partnerships
in Development Aid?**



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April 2009

Editor: Vicki Quinlan for AREU

Layout: AREU Publications Team

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About the Afghanistan Research and Evaluation Unit

The Afghanistan Research and Evaluation Unit (AREU) is an independent research organisation based in Kabul. AREU's mission is to conduct high-quality research that informs and influences policy and practice. AREU also actively promotes a culture of research and learning by strengthening analytical capacity in Afghanistan and facilitating reflection and debate. Fundamental to AREU's vision is that its work should improve Afghan lives.

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Acknowledgements

I would like to express my sincere gratitude to the respondents who gave their valuable time to talk with me. I would also like to thank Dr Rebecca Roberts for her support during the writing of this paper. In addition, I am grateful to the peer reviewers for their useful and detailed comments, and to the AREU publications team for editing the final draft of this paper.

Marieke Denissen
April 2009

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Acronyms

AC:	Afghanistan Compact
ACU:	Aid Coordination Unit
ANDS:	Afghanistan National Development Strategy
ARTF:	Afghanistan Reconstruction Trust Fund
DFID:	UK Department for International Development
INGO:	International Non-Governmental Organization
ISAF:	International Security Assistance Force
JCMB:	Joint Coordination and Monitoring Board
MoF:	Ministry of Finance
NGO:	Non-Governmental Organization
OECD:	Organization for Economic Cooperation and Development
OECD/DAC:	Organization for Economic Cooperation and Development / Development Assistance Committee
PRT:	Provincial Reconstruction Team

Overview and Recommendations

The concept of mutual accountability refers to the establishment of working relations based on respect, fulfilling commitments, being transparent about development objectives, and accounting for decisions, actions and results. The 2005 Paris Declaration on Aid Effectiveness stated that mutual accountability in aid relationships is one of several principles that underpins aid effectiveness. In the Afghan context, the 2006 Afghanistan Compact committed donors, international organisations and the Afghan government to jointly rebuilding the country and adopting measures to increase the impact of development aid.

This paper focusses on how mutual accountability in development aid is understood and how it works in practice in Afghanistan, while also examining the challenges involved in achieving mutual accountability in aid relationships. It is based on research conducted in Kabul between July and November 2008. Thirty-five representatives of the Afghan Government, members of Parliament, the donor community, international NGOs, ISAF/PRTs, contractors and informed observers were interviewed. In addition, a validation workshop with senior members of national NGOs was held to present the preliminary findings and to test their validity.

The paper concludes that mutual accountability can make development aid more effective by, for instance, increasing public support for development policies, increasing a government's legitimacy, increasing donor accountability, and contributing to anti-corruption measures. Accountability mechanisms ensure greater transparency and help to control expectations. With these mechanisms there is more clarity on what will be delivered and on what systems are in place for people to access information and enable them to voice complaints or concerns. However, in Afghanistan, mutual accountability tends to be talked about rather than practised. The goals of the Paris Declaration on Aid Effectiveness and the Afghanistan Compact are ambitious but there seems to be a lack of political will within the international community and the Afghan Government to strive for mutual accountability. The following recommendations aim to increase it in Afghanistan.

Ensure the concept of mutual accountability is understood

Mutual accountability is an abstract concept. There is confusion about its meaning and importance as well as about how it is put into practice. To make it practical and feasible in Afghanistan, a broader and more specific understanding of the concept is needed than that presented in the Paris Declaration on Aid Effectiveness and the Afghanistan Compact. The conceptualisation of mutual accountability must be adapted to the Afghan situation and translated into clear processes and mechanisms to increase its likelihood of occurring. There needs to be more clarity on what mutual accountability is, how an entity can be accountable, and what mechanisms are appropriate in Afghanistan.

Mutual accountability is more than simply reporting back to donors. Good practice for mutual accountability includes:

- Mechanisms to strengthen partnerships between the different actors involved in development aid
- Anti-corruption measures
- Mechanisms to enforce mutual accountability
- Aid delivery methods such as the Afghanistan Reconstruction Trust Fund (ARTF)

and General Budget Support

- Mechanisms to monitor and evaluate performance and to oversee development actors and activities
- Indicators to measure value for money in development aid
- Mechanisms for all development actors to claim, complain and demand answers
- Public participation in setting priorities and making decisions, and public access to information

Mutual accountability should be inclusive

Mutual accountability has to be inclusive. The Government, donors and NGOs are not the only groups that should be mutually accountable; others, including “new” development actors, such as private companies, Provincial Reconstruction Teams (PRTs) and non-traditional donors, should be included too, as should the general public. Their roles need to be clearly defined. In addition, the Afghan people have to be included in mutual accountability if development aid is to be needs-based; people need to be informed and offered the chance to express their ideas. When people are well-informed and aware of the importance of being accountable and holding others accountable, they learn that they have a say in development aid. For this to work there needs to be mechanisms to enable people to voice their opinions, such as participatory systems and roundtables.

Use and revise the Afghanistan Compact

The Afghanistan Compact outlines the development commitments and principles of cooperation between the international community and the Afghan Government. It should provide them with a tool to assess progress and to explain why goals have or have not been achieved. However, the Afghanistan Compact is not fulfilling this role; parties do not use the Compact sufficiently to justify decisions, actions and results, and no sanctions are applied. In addition, since the signing of the Afghanistan Compact in 2006, security in the country has deteriorated and there is a perception that corruption has increased. These have negatively affected the legitimacy of the Government and the way in which the Afghan population perceives the international community and NGOs. These conditions also pose challenges to the delivery of aid. While some commitments were unrealistic even when the Compact was developed, the current situation means the Afghanistan Compact’s benchmarks should be revised so that they are realistic and relevant to the situation in Afghanistan now. The different development actors have a better chance of being mutually accountable if benchmarks are realistic and there is a common understanding of the goals.

Adapt mutual accountability principles to insecure areas

It is crucial that stakeholders consider and give more thought to the difficulties of development work in insecure areas. This is because development aid can cause harm and “quick fixes” (blamed on the difficult conditions or motivated by the wish for quick and visible results) increase that possibility. Stakeholders should consider how mutual accountability principles can be adapted to the conflict setting to ensure aid is effective, for example through consultation with and participation by local authorities and communities, and by the monitoring and evaluation of aid projects.

Strengthen civil society’s capacity for advocacy

Afghan civil organisations, media and NGOs should be strengthened and their capacity for advocacy enhanced. Training in monitoring, evaluation and in media skills, for instance, would enable them to be more than facilitators in the implementation of government

or donors' programmes. A strong and well-informed civil society can hold its partners to account and, in doing so, push for change in aid practices.

Find a balance between supporting development actors and partners, holding them to account, and being accountable yourself

The Afghan Government should take a firmer stance when negotiating with donors. It should demand transparency, donor coordination and equal partnerships. Donors should find a balance between supporting the government and its initiatives on the one hand, and calling the government to account by demanding action against poor governance and human rights violations on the other. Donors should increase funding to the Afghanistan Reconstruction Trust Fund and general budget support. These funds should be provided with the condition that the government undertakes serious reforms. Both government and donors should prioritise tackling corruption and developing capacity, and they should invest in mutual accountability mechanisms, since these would support stability in the country. Other development actors, such as implementing NGOs, contractors and Provincial Reconstruction Teams (PRTs), should give more thought to how aid effectiveness principles can be part of their work in order to make aid based on needs and to increase its impact.

1. Introduction

Mutual accountability in aid relationships is presented as a way to make development aid more effective. The 2005 Paris Declaration on Aid Effectiveness (known as the “Paris Declaration”) promotes it as best practice in development aid and as a political commitment by its adherents to increase the impact of aid; most donors and the Government of Afghanistan support it. Mutual accountability is about the establishment of working relations based on respect, fulfilling commitments, being transparent about development objectives, and accounting for decisions, actions and results. It is believed that mutual accountability improves the quality of aid, its value for money, the availability of information and people’s trust in the government and international community. It is argued that, in some countries, mutual accountability has “already resulted in better and more structured relationships, more pressure on donors to respond to local priorities and government wishes, and greater government coherence and ownership of the policy agenda.”¹ Mutual accountability is also believed to contribute to the consolidation of legitimate government structures by curbing corruption and to generating more public support, both in donor and recipient countries, for development policies.

After the Taliban was removed from power in Afghanistan in 2001, there was general optimism about the future. There were many reasons for this: suddenly Afghanistan was at the centre of the world’s attention, donors pledged billions of dollars for its reconstruction and, in 2004, presidential elections were held, followed by parliamentary elections in 2005. Now, unfortunately, this initial confidence has disappeared. The Government of Afghanistan is perceived to be weak, corrupt and unable to exercise control over development processes. International assistance to Afghanistan is seen as being based on the wishes of donors and international NGOs (INGOs) rather than being based on the needs of the Afghan people. Civil society has insufficient capacity to effectively participate in political and development processes or to fulfil a watchdog role, and people have insufficient information to claim their rights. The deteriorating security situation in large parts of the country only reinforces the belief that the reconstruction and development initiatives are failing.

Starting with the view that mutual accountability will increase aid effectiveness, this paper will look at the following:

- How mutual accountability in aid relationships in Afghanistan is understood
- What the mutual accountability policies and mechanisms are
- How mutual accountability works in practice
- What challenges need to be addressed to increase mutual accountability

Although mutual accountability is considered to be a key element of aid effectiveness, it is under-explored and generally not well understood.² The many participants in development aid in Afghanistan have different political interests, different ideas about development and different positions on how accountable they want to and have to be. Consequently, it is not always clear who is accountable to whom and for what.

The principle of being mutually accountable is probably also the least clearly defined principle of the Paris Declaration. A better understanding of it would contribute to an improved understanding of why aid fails to live up to expectations in Afghanistan. It

1 “Mutual Accountability: The Key Driver for Better Results. A Background Paper,” Third International Roundtable Managing for Development (Hanoi: 5 August 2007).

2 Bernard Wood, Dorte Kabell, Nansozi Muwanga, and Francisco Sagasti, “Evaluation of the Implementation of the Paris Declaration: Phase One” (Copenhagen: Ministry of Foreign Affairs of Denmark, 2008), 24.

would increase knowledge of the development process, roles and responsibilities in development aid, and understanding of what works and what does not. This paper, therefore, examines mutual accountability so as to increase our understanding of best practices for Afghanistan.

Globally, donors, countries that receive aid and NGOs have committed to increasing the amount, the effectiveness and the monitoring of aid. The best example of this is the Paris Declaration, in which multilateral and bilateral donors and partner countries (over 120 countries, including Afghanistan, and more than 25 international organisations) committed to five “Partnership Commitments”. These are Ownership, Alignment, Harmonisation, Managing for Results, and Mutual Accountability. Other examples of a commitment to increasing aid’s impact are donor initiatives such as the Humanitarian Accountability Partnership, and Principles for Good International Engagement in Fragile States. More examples are a peer review process started by the Organisation of Economic Cooperation and Development / Development Assistance Committee (OECD/DAC), in which individual members’ efforts and performance in development co-operation are monitored,³ and the Africa Partnership Forum, a high-level forum where African countries, G8 countries, the OECD and others try to work together as equal partners in support of Africa’s development.⁴ NGOs in Afghanistan have committed to a code of conduct for NGOs engaged in humanitarian action, reconstruction and development.⁵ In addition, the Third High Level Forum on Aid Effectiveness, held in Ghana in September 2008, reviewed progress on the Paris Commitments and showed that the need to reform the aid system was still high on the agenda of developing and developed countries.

In the Afghan context it is the Afghanistan Compact that outlines the commitments and mutual responsibility to rebuild and develop Afghanistan. This is a five-year commitment signed in 2006 by nearly 60 countries, international organisations and the Afghan Government. However, the challenges to fulfilling the commitments in so-called “fragile states”—a term often used to describe Afghanistan—are large. This is because often in fragile states social and economic inequality and exclusion is high and the political system is founded on patronage networks.

After the fall of the Taliban government in Afghanistan, it was not a priority to increase the accountability of development assistance; government and donors’ attention and money went to securing and stabilising the country.⁶ Given the enormous challenges to security and stability this was, to some extent, understandable. Yet for stability and development initiatives to be sustainable, increasing accountability and curbing corruption should be part of the stabilisation and reconstruction efforts. That this did not happen has contributed to increased insecurity across the country and disillusionment with the results of reconstruction and development, despite the billions of dollars of aid money spent.⁷

3 Organisation of Economic Cooperation and Development—Development Assistance Committee, “Peer Reviews of DAC Members,” http://www.oecd.org/department/0,3355,en_2649_34603_1_1_1_1_1,00.html (accessed 31 March 2009).

4 Africa Partnership Forum, “What is the Africa Partnership Forum (APF)?” http://www.africapartnershipforum.org/document/20/0,3343,en_37489563_37637469_37646164_1_1_1_1,00.html (accessed 31 March 2009).

5 “Code of Conduct for NGOs Engaged in Humanitarian Action, Reconstruction and Development in Afghanistan” (Launched by aid organisations in Kabul, 2008), http://www.acbar.org/downloads/Code%20of%20Conduct_English%20Version.pdf (accessed 31 March 2009).

6 World Bank, “Afghanistan. Building an Effective State. Priorities for Public Administration Reform” (Kabul, 2008): 62.

7 According to the Ministry of Finance, US\$29.66 million was disbursed between January 2002 and March 2008. See “Pledge Table ACU 2008” at http://www.budgetmof.gov.af/units/Aid_Coord_Effctiveness/Aid_Coord_Effctiveness.html (accessed 31 March 2009).

Box1. Aid and aid effectiveness: Some key events

In January 2002, Afghanistan's interim administration, donors and international organisations came together at the "**Tokyo Conference**" (the first International Conference on Reconstruction Assistance to Afghanistan) to show their commitment to reconstructing Afghanistan. Altogether US\$4.5 billion was pledged for reconstruction assistance.

Three years later, at the second International Conference on Afghanistan in Berlin—the so-called "**Berlin Conference**"—donors pledged another \$8.2 billion for further assistance over three years.

At the **International Conference in Support of Afghanistan** in June 2008, the Government of Afghanistan and the international community reaffirmed their commitment to secure and develop Afghanistan. About \$20 billion was pledged to support the implementation of the Afghanistan National Development Strategy (ANDS). All parties also expressed their commitment to make aid more effective.

The **2008 Survey on Monitoring the Paris Declaration** assessed how effective aid has been against the benchmarks in the Declaration. Fifty-four countries participated in the survey which concluded that progress was being made but not fast enough. More effort was needed otherwise the targets for effective aid by 2010 would not be met.¹

At the **Third High Level Forum on Aid Effectiveness**, ministers of developed and developing countries, as well as heads of bilateral and multilateral institutions, adopted the Accra Agenda for Action. With this they reinforced earlier commitments to build more effective and inclusive partnerships, to deepen engagement with civil society organisations and to continue to untie aid. Other development actors were also encouraged to use the Paris Declaration principles as guidelines in aid delivery.²

1 Organisation for Economic Cooperation and Development—Development Assistance Committee, "2008 Survey on Monitoring the Paris Declaration," http://www.oecd.org/document/0/0,3343,en_2649_3236398_41203264_1_1_1_1,00.html (accessed 31 March 2009).

2 Third High Level Forum on Aid Effectiveness, "Accra Agenda for Action," statement adopted on 4 September 2008, <http://siteresources.worldbank.org/ACCRAEXT/Resources/4700790-1217425866038/AAAFinalDraft-25July2008.pdf> (accessed 31 March 2009).

2. Toward A Better Understanding of Mutual Accountability

In recent years, accountability has come to be seen as an essential ingredient of good democratic governance; it is argued that accountability leads to greater efficiency, assurance and honesty.⁸ As such, the term has gained a firm place in debates around state legitimacy, citizenship and participation.⁹

Mutual accountability in development aid structures is not well understood. It is expected to result in better and equal relationships between development partners as well as in needs-based development aid.¹⁰ However, it is unclear how mutual accountability is defined so that it is appropriate and practical, what the issues surrounding it are, or how it is put into practice. Especially when power, and struggles to be heard and for justice, become part of the concept, “accountability becomes a tougher concept” to understand.¹¹ This section examines what mutual accountability in aid relationships means.

Definitions often focus on the relationship between donors and the aid recipient countries, and the idea that both are responsible for effective development aid. The Paris Declaration, for instance, recognises that to increase aid effectiveness, partner countries’ accountability to donors is insufficient; donors have to be accountable for their development activities too. Donors and partner countries are therefore mutually accountable for making aid more effective and reducing poverty. They must also be accountable to the country’s citizens and to project target groups. One way to do this, according to the Paris Declaration, is by reinforcing participatory approaches. The Afghanistan Compact refers to mutual commitments as well as to transparency and accountability on the part of both the Government and donors. It also states that both Afghans and the taxpayers in donor countries should receive value for money. The Compact provides a number of principles of cooperation between the Afghan Government and the international community, such as fighting corruption and ensuring public transparency and accountability.¹² Hence, while the Paris Declaration provides guiding principles for more effective aid, the Afghanistan Compact can be seen as a mutual accountability mechanism.

The Afghan Ministry of Finance (MoF) emphasises that donors and partners are both accountable for development results. It also addresses another key element of mutual accountability: the improved provision of information and reporting. The Ministry emphasises this because “this increased transparency can increase the legitimacy of national policies and development assistance, and help generate social accountability for development strategies.”¹³ In the 2008 Survey on Monitoring the Paris Declaration—which is based on a survey conducted by the MoF—it is argued that progress on mutual

8 Leif Wenar, “Accountability in International Development Aid,” *Ethics & International Affairs* 20, no. 1 (2006): 8.

9 A useful definition of accountability is that it “denotes the mechanisms through which people entrusted with power are kept under check to make sure that they do not abuse such power, and that they duly carry out the functions for which the power was originally entrusted.” Paolo de Renzio, “Promoting Mutual Accountability in Aid Relationship” (London: Overseas Development Institute, January 2006): 3.

10 “Mutual Accountability: The Key Driver for Better Results. A Background Paper” (Hanoi: Third International Roundtable Managing for Development Results, February 2007).

11 Rosalind Eyben, “Power, Mutual Accountability and Responsibility in the Practice of International Aid: A Relational Approach” (Brighton, UK: Institute of Development Studies, May 2008): 6.

12 “Afghanistan Compact” (London: The London Conference on Afghanistan, 2006).

13 “Prioritising Aid Effectiveness. Taking Forward the Afghanistan Compact and Paris Declaration Commitments, Final Draft” (Kabul: Afghanistan Ministry of Finance, 2007): 14.

accountability in Afghanistan is “high”. This can be compared with “low” for ownership and managing for results, and “moderate” for alignment and harmonisation.¹⁴ The reason for this is the Afghanistan Compact, which is seen as a mutual accountability mechanism, and the Joint Coordination and Monitoring Board (see page 9), which assesses the implementation of the Afghanistan Compact. The World Bank adds that mutual accountability is also about an improvement in aid flow, better quality aid from donors, and stronger systems of governance in developing countries to ensure resources are used effectively.¹⁵ According to the United Kingdom’s Department for International Development (DFID), mutual accountability processes may include more than two parties. For instance, it may involve the recipient government, bilateral and multilateral agencies and civil society, who “have shared development goals, in which each has legitimate claims the other is responsible for fulfilling and where each may be required to explain how they have discharged their responsibilities, and be sanctioned if they fail to deliver.”¹⁶

Many of these mutual accountability definitions have limitations:

- They concentrate on the relationship between donors and the aid recipient government. They make no reference to the existing, unequal power relations between them that could obstruct attempts to increase mutual accountability. Not addressing the power imbalances in aid relationships disregards the importance of equal responsibility among the participants to make aid more effective.
- It is unclear how and to what extent the principle of mutual accountability applies to the relatively new actors in development aid in Afghanistan (private companies, provincial reconstruction teams, non-traditional donors, etc.), since their roles are not sufficiently taken into account.
- Mutual accountability should not be understood only in terms of power relations between donors and aid-recipient countries. It is also understood “in the way decisions are made, responsibilities are reported on and money is channelled, spent and accounted for throughout the aid system down to the community.”¹⁷
- Definitions often do not include reference to the “enforceability” (that is, “the existence of mechanisms for punishing poor performance or abuse of power”¹⁸) of accountability; when commitments are not fulfilled there may be some damage to reputations but no defined sanctions. Without any way to enforce accountability, the incentive to be mutually accountable will be less.
- In these definitions mutual accountability remains an abstract concept; they do not specify how one can be accountable or why accountability in development aid is important.

Hence, most definitions are too “narrow” to be practical. Furthermore, the Paris Declaration indicators for mutual accountability suggest only mutual assessment reviews on agreed commitments to aid effectiveness between the donor and recipient governments.

14 “Effective Aid by 2010? What it will take?” in *Survey on Monitoring the Paris Declaration* (Accra: Third High Level Forum on Aid Effectiveness, September 2008) Afghanistan Chapter, Preliminary Vision.

15 “Millennium Development Goals: Strengthening Mutual Accountability, Aid, Trade and Governance” in *Global Monitoring Report* (Washington DC: World Bank, 2006): 1.

16 Paolo de Renzio, “Promoting Mutual Accountability in Aid Relationships” (London, Overseas Development Institute): 2.

17 Bianca Suyama, “Mutual Accountability in Aid Relationships. Making Aid work for the Poor” (London: Care International, 2008): 2.

18 De Renzio, “Promoting Mutual Accountability”: 1.

This is also not specific enough to be a useful measure. For instance, what are the quality standards for such assessment mechanisms and what exactly do they need to measure? In fragile states, the Paris Declaration commits to “ensure that the principles of harmonisation, alignment and managing for results are adapted to environments of weak governance and capacity.”¹⁹ It does not, however, mention how mutual accountability may be put into practice in fragile states, which highlights the complexity of accountability for development aid in such contexts. In addition, the analysis of the extent to which mutual accountability in aid relationships exists is sometimes imprecise. The analysis of the Afghan Ministry of Finance, for instance, raises the question as to how mutual accountability can be rated “high” when ownership is “low”. The Afghan Government remains dependent on foreign donors. This is problematic because it tends to limit the role of Parliament and any willingness to hold donors to account. Donors, on the other hand, have an important voice in setting policy.²⁰ It also means that accountability for the use of these funds goes mainly to donor countries instead of to Afghan citizens.²¹ Low ownership is therefore more likely to go hand in hand with low mutual accountability.

To make mutual accountability practical and feasible in Afghanistan, a broader understanding is needed. According to respondents in this study, mutual accountability is not only important in relations between donors and aid-recipient countries. Other development actors, such as national and international NGOs, PRTs, contractors and the Afghan public, should be mutually accountable too. This can only take place in an environment free from large-scale corruption because corruption undermines trust and lessens the legitimacy of the institutions involved in it. This may result in a general public that is not interested in participating in development processes or holding to account institutions responsible for aid policies and implementation. People are not interested because they think their voices will not be heard. Another key element needed for mutual accountability is transparency, which means readily available information and mechanisms to monitor the performances of the parties involved in development aid.²² After all, to hold policy makers accountable people must have information on their decisions.²³ Mutual accountability is about ensuring value for money from development; its mechanisms should ensure that standards of quality are taken into account, and that development activities do no harm while aiming for the largest possible impact. Any good practice guide on mutual accountability should also emphasise consultation with communities. This is to ensure that aid is needs-based and that people feel included by having ways in which they can voice their concerns and complaints.

Mutual accountability in Afghanistan requires that the Government takes control of development and development policies, tackles corruption, shares information on plans and developments with the general public, and delivers services equally.²⁴ For donors mutual accountability means disbursing what they have pledged, avoiding parallel systems of implementation by aligning with the Government’s development goals, and sharing information about plans with all those that need information. For other development actors, such as implementing NGOs, PRTs and contractors, mutual accountability means thinking about how aid effectiveness principles can be part of their work and how community consultation and participation can be increased to make

19 “Paris Declaration on Aid Effectiveness” (Paris: Paris High Level Forum, 2005).

20 Astri Suhrke, “When More is Less: Aiding Statebuilding in Afghanistan” (FRIDE, Madrid, 2006): 7.

21 Astri Suhrke, “When More is Less”: 6.

22 De Renzio, “Promoting Mutual Accountability”: 4.

23 “Service Delivery in Fragile Situations. Key Concepts, Findings and Lessons” (OECD/DAC, 2008): 17.

24 The mutual accountability obligations listed in this paragraph are based on the interviews conducted for this study.

aid more needs-based. On a more practical level, “doing mutual accountability” means consulting and involving stakeholders in the development process, reporting back to all development participants, monitoring and evaluating the impacts of development, and learning from earlier experiences. By involving the different stakeholders, mutual accountability mechanisms can be adapted to the Afghan situation.

3. Mutual Accountability Policies and Mechanisms in Afghanistan

Policy makers, senior Afghan and international officials, and NGO representatives in Afghanistan understand mutual accountability to refer to several things: a broad range of relationships and commitments among development actors, participatory and consultation mechanisms, and addressing issues such as government legitimacy, donor accountability and citizen participation.²⁵ Such an understanding means that levels of mutual accountability in Afghanistan are thought to be very low. Despite this, there are policies, mechanisms and actors to promote it. This section examines two issues: how do policies and mechanisms such as the Afghanistan Compact, the Joint Coordination and Monitoring Board (JCMB) and the Paris Declaration on Aid Effectiveness shape mutual accountability in Afghanistan? Can the existing policies and mechanisms that promote aid effectiveness be used to call actors to account?

Afghanistan Compact and Joint Coordination and Monitoring Board

The Afghanistan Compact and the Joint Coordination and Monitoring Board (JCMB—a high level decision-making body established to monitor progress on the implementation of the Afghanistan Compact) are believed to be the main mechanisms for implementing mutual accountability in Afghanistan. It can be argued that the Afghanistan Compact and the Paris Declaration have opened up a space for discussion about aid effectiveness and mutual accountability. There are now platforms for discussion, meetings and working groups that did not exist before. The international agreements also provide a mid- to long-term perspective on the impact that the parties to these agreements want and expect from development aid. Without such agreements, the focus would be on the short term only. In addition, in its June 2008 report, the JCMB writes that “the Compact has helped to build consensus, facilitated coordination within the Government and between the Government and the international community, both in Kabul and in the provinces.”²⁶

Despite this, the Afghanistan Compact does not fulfil its function as a mutual accountability mechanism properly. It should provide an instrument to assess progress towards goals and explain why they have or have not been achieved. So far this has not happened; no satisfying justifications are given and no sanctions are applied. Regarding the JCMB, some government representatives and donors interviewed for this study said that it is one example of progress on mutual accountability. However, NGO representatives, members of Parliament and informed observers do not really know about the JCMB or how it functions, so who can they hold accountable for fulfilling the Afghanistan Compact’s goals, and how?

It is also important to critically look at the Afghanistan Compact for another reason. The same JCMB report acknowledges that the Afghanistan Compact is based on a number of assumptions that have proved to be too ambitious (such as the disbanding of illegal, armed groups by the end of 2007). In addition, the context in which the Compact is being implemented has changed. Security, for instance, has deteriorated, which complicates aid delivery to many areas of the country, and there is a perception that corruption has increased. It is therefore important to reassess the Afghanistan Compact for use in the current context to ensure it is an effective mechanism.

25 When asked for their ideas about the meaning of mutual accountability, many respondents raised similar issues about government legitimacy, donor accountability and citizen participation.

26 “Report on the Implementation of the Afghanistan Compact by the Joint Coordination and Monitoring Board Co-Chairs” (Paris: International Conference In Support of Afghanistan, 2008): 3.

Box 2. What are mutual accountability mechanisms?

Mutual accountability mechanisms—for instance commissions, bodies or networks—monitor and provide an overview of progress made on development commitments, and open channels for consultation and participation.¹ They facilitate information flowing to the different stakeholders. Examples of mutual accountability mechanisms are:

- Peer review processes to assess development actors’ performances (such as the OECD/DAC peer review process)
- High level round-tables where different stakeholders try to work together as partners (such as the Africa Partnership Forum and the Joint Coordination and Monitoring Board)
- Independent NGOs or networks of NGOs and civil society organisations that monitor and scrutinise the quality and impact of development aid
- “Communication mechanisms” that enable all stakeholders—including the poor—to have access to information²
- “Participatory mechanisms” that establish channels for people to voice their concerns, for instance citizen consultations, surveys or social audits³

1 “Mutual Accountability Mechanisms: Accountability, Voice and Responsiveness” (United Nations Development Programme, Capacity Development Resource, 2006): 17.

2 “Mutual Accountability Mechanisms,” 10.

3 “Mutual Accountability Mechanisms,” 17.

Afghanistan Reconstruction Trust Fund

One way for donors to support the Government and develop a partnership is to allocate part of their funding to the Afghanistan Reconstruction Trust Fund (ARTF). A 2005 assessment of the ARTF concluded that in many areas it is in line with the Paris Declaration’s understanding of best practice approaches.²⁷ For instance, by reporting and updating information on finances and performance, the Government respects the principle of mutual accountability,²⁸ even if it is in the narrow sense of reporting (and to donors, not the broader public). Donors could support the Government by allocating their funding as General Budget Support under two conditions: that Government undertakes serious reforms and that adequate control mechanisms are in place to keep track of how and where the funds are spent—otherwise they may contribute to more instead of less corruption.²⁹ General Budget Support is believed to increase the Government’s ownership of the country’s development which in turn creates a more enabling environment for mutual accountability.³⁰ However, a weak spot in General Budget Support is that

27 “Assessment, Afghanistan Reconstruction Trust Fund (ARTF) Final Report” (Scanteam: Oslo, 2005): 12. <http://www.scanteam.no/reports/2004/afghanistan%20Trust%20Fund%20Assessment.pdf> (accessed 31 March 2009).

28 “Assessment, Afghanistan Reconstruction Trust Fund (ARTF)” 12.

29 “Poverty, Aid and Corruption” (Berlin: Transparency International, 2007): 4.

30 There is no clear evidence that General Budget Support will change relationships—in Afghanistan or elsewhere—between donors and aid recipient governments. See, for instance, Astri Suhrke, “When More is Less” and Paolo de Renzio, “Aid, Budgets and Accountability: A Survey Article,” *Development Policy Review*, 24, no. 6 (2006).

when governments remain aid-dependent, most of the accountability is believed to be to donors. In addition, NGOs have expressed concern about channelling aid through the Government's core budget because government representatives and members of Parliament are believed to respond to the needs of their electorate only. An additional worry is that the Government does not adequately account for the way it spends the money and it is suspected of not spending it on so-called "unpopular projects", such as those that focus on gender and human rights issues.³¹ These NGOs believe that the Government should not receive the bulk of the money. However, although channelling aid through NGOs can speed up the development process, it does not build government capacity.

Afghanistan National Development Strategy

Even though the main principles of the Government's aid effectiveness policy, described in the Afghanistan National Development Strategy (ANDS), are in accordance with the five principles of the Paris Declaration, it is unclear in the ANDS how mutual accountability can contribute to more effective aid. It states that "Future Government /donor cooperation needs to be based on the basic principle of mutual accountability," but without explaining what is meant by that or how to achieve it.³² Hence, it seems like an empty catchword rather than a real intention to establish mutual accountability in development.

Technical versus "felt" accountability

On the issue of how development actors are mutually accountable, there seems to be an emphasis on producing reports for donors. However, effective mutual accountability is about much more than just producing reports; as mentioned earlier, it is also about partnerships in development, acting on promises, transparency, and consultation of communities. When there is no shared vision among the different parties about how responsibilities can become collective accountability, it is difficult to move beyond the establishment of purely technical mechanisms to a form of accountability that is "felt".³³ This is seen in donors not using the Ministry of Finance's Harmonised Reporting Form to give information on their aid delivery. Donors complained that they lacked the capacity to respond to all the Form's requirements and that the reporting requirements are different to those they apply themselves.³⁴ This shows that there is no shared vision of how mutual accountability can be practised or how it can improve cooperation between the different actors. In addition, it is a huge challenge in Afghanistan to be mutually accountable in a way that partners in development and the general public understand. After all, literacy levels are low in Afghanistan and large parts of the population have limited access to media technologies, especially the internet, which limits a broader understanding of what mutual accountability is about. This also means there are few practical ways for Afghans to voice their opinions and to hold development actors to account.

31 Interview conducted by Marieke Denissen (Kabul: 28 August 2008).

32 Government of Afghanistan, "Afghanistan National Development Strategy" (Kabul: 2008), 160.

33 Ronald E. Fry, "Accountability in Organisational Life: Problem or Opportunity for Nonprofits?" *Nonprofit Management and Leadership*, 6, no. 2 (1995): 181-95.

34 "1387 Donors Financial Review" (Kabul: Aid Coordination Unit, Afghanistan Ministry of Finance, 2008).

4. Mutual Accountability in Aid Relationships in Afghanistan

In an aid-dependent country such as Afghanistan there are many different development actors; the recipient government, bilateral and multilateral donor agencies, international and national NGOs, civil society, provincial reconstruction teams, and contractors represent the largest groups. Adding to the complexity of mutual accountability is that relationships between the different actors are not linear or static; responsibilities and roles change depending on the context. This section addresses the following questions: who is accountable to whom and for what? Should all actors be accountable and can they all be accountable in the same way?

Interviews with representatives of government and national and international NGOs consistently raised the issue that donors to Afghanistan are believed to be largely accountable to taxpayers in their home countries. Donors were also criticised for not holding Afghanistan's Government sufficiently accountable for poor governance, corruption and human rights abuses. This laxity was attributed to a need to demonstrate success and to show taxpayers that money used in Afghanistan is well spent, and is unconstrained by corruption or ongoing armed conflict. For the same reasons, donors are perceived to prioritise the completion of their projects no matter what, and they give less attention to a critical evaluation of project effectiveness. In this way, they can tell their constituencies that the money was spent on development in Afghanistan without having to refer to the impact it had. Donors' one-way accountability to their own constituencies hampers mutual accountability among Afghan development partners; after all, domestic political agendas in foreign countries do not always go well with what would be best practice.

Box 3. The impact of declining security on mutual accountability¹

Increasing insecurity affects development aid in various ways. For instance, some of the available financial resources cannot be spent because some areas are too unsafe to work in. Costs have also risen significantly due to declining security and new expenses related to this. In terms of mutual accountability, insecurity severely limits the possibilities to be or hold anyone accountable. This is because there is little access to information on what is happening in the communities, how projects are implemented, and if they are effective. (Respondents interviewed for this study also claimed that when projects are monitored and evaluated it is not uncommon to find that progress reports depict an overly-positive situation because of the need to show that aid is contributing to development.)

In addition, because of widespread insecurity, the quality of development assistance is often overlooked. The value for money principle and considerations that development aid can do harm may not receive sufficient attention. This can, for instance, exacerbate tensions in the community or between communities because existing power relations are not sufficiently taken into account. Some donors, aid workers and academics argue that development in insecure areas is, in fact, humanitarian aid and that this is not governed by the Paris Declaration's aid effectiveness principles. Yet, there is a risk of insecurity being used as an excuse for not consulting Afghan partners and not being accountable to them.

¹ The information in the box is based on interviews conducted for this study.

Insufficient coordination of donor activities constitutes a challenge for mutual accountability. Lack of coordination is associated with there being many donors at the negotiating table and the challenge of coordinating them that this imposes, as well as the influence of home country interests which may be difficult to reconcile. Today, along with the “traditional” bilateral and multilateral donors, emerging economies such as India and China and the private sector are involved in development aid too. But few emerging economies were engaged in the process towards the Paris Declaration and some “view the Paris Declaration as a prescriptive blueprint that does not necessarily reflect their interests or experiences.”³⁵ The Paris Declaration encourages more donor coordination but in Afghanistan a process of “bilateralisation” seems to be happening. The Government and some donors seem to prefer bilateral agreements because it is easier to deal with one, instead of many, actors and their different procedures. Some ministries do not want the Ministry of Finance to take to lead and donors do not want more coordination because they find it too difficult. This implies that the Paris Declaration principles and the Afghanistan Compact are not necessarily practical or useful in the Afghan context.

Parallel aid delivery systems are another challenge. Even now—with all the international agreements and best practices for aid effectiveness at hand—there are programmes that are run and financed by donors without consulting the Government or other development actors. There are programmes in provinces or districts that even their governors do not know about.³⁶ If Afghan partners do not have a say in where the money goes, how can they be accountable or hold donors accountable for that money? Some of the aid is still disbursed as conditional aid and some donors “geographically” earmark their aid. Much more money goes to some provinces than to others. Who decides this? Who sets priorities? Who is accountable for such decisions? Some donors also hire contractors, who use subcontractors, who then engage another set of subcontractors. Every new layer weakens accountability.³⁷

National and international NGO members said they have to be upwardly accountable—to donors and sometimes to the Government rather than the target group. This involves the NGO reporting on its own activities and sharing project details and finances with donors. NGOs do not experience this as mutual accountability, even though some donors said they believe they are accountable to NGOs. NGOs think donors and the Government see them as a vehicle through which to carry out their plans and not as partners to whom they are accountable. This affects mutual accountability because in this context of unequal power relations and NGOs’ dependence on government and donors, the NGOs’ ability to hold government and donors accountable is reduced. However, when NGOs are genuine partners in development, their degree of ownership and responsibilities are likely increased, and the ability and obligation of both sides to hold each other accountable is also likely to be increased. If mutual accountability in Afghanistan is to be taken a step beyond just being talked about, an argument can be made for giving NGOs more ways to hold donors and Government accountable. For instance, NGOs could ask for information on the whole process of project implementation. This is important because transparency and access to information increases trust between the actors and gives insight into best practices in development.

The Code of Conduct for NGOs in Afghanistan—signed by more than 150 national and

35 “A Progress Report on Implementing the Paris Declaration” (Accra: Third High Level Forum on Aid Effectiveness, 2008): 140-41.

36 Interview conducted by Marieke Denissen (Kabul: 9 October 2008).

37 Interview conducted by Marieke Denissen (Kabul: 1 September 2008).

international NGOs—shows that they are concerned about their conduct and reputation, the impact of their programmes and how to improve their practices.³⁸ NGOs have committed to involving communities, seeking durable solutions that are cost effective and to being transparent and accountable to government, community partners, the public, donors and other interested parties. As such, the Code of Conduct can be seen as a step toward translating the discussion on effective, accountable and transparent aid into a practical roadmap to “do” mutual accountability.

But even with the Code of Conduct there are limits to the extent an NGO will or can be accountable, for instance to the communities. Several NGOs expressed reluctance to make financial reports public because it might raise questions about how the money is spent. Aid is a sensitive and politicised issue and NGOs believe they have to be careful about what information they give, especially on the financing of projects (e.g. how much money goes to overhead costs). Yet there are many advantages to publicising financial reports; it could increase communities’ trust in development aid and actors if the finances are well explained and communicated. NGO accountability also comes under the spotlight when communities’ expectations about the implementation of a development programme are raised but promises are not kept because of, for instance, deteriorating security or donors disbursing resources late.

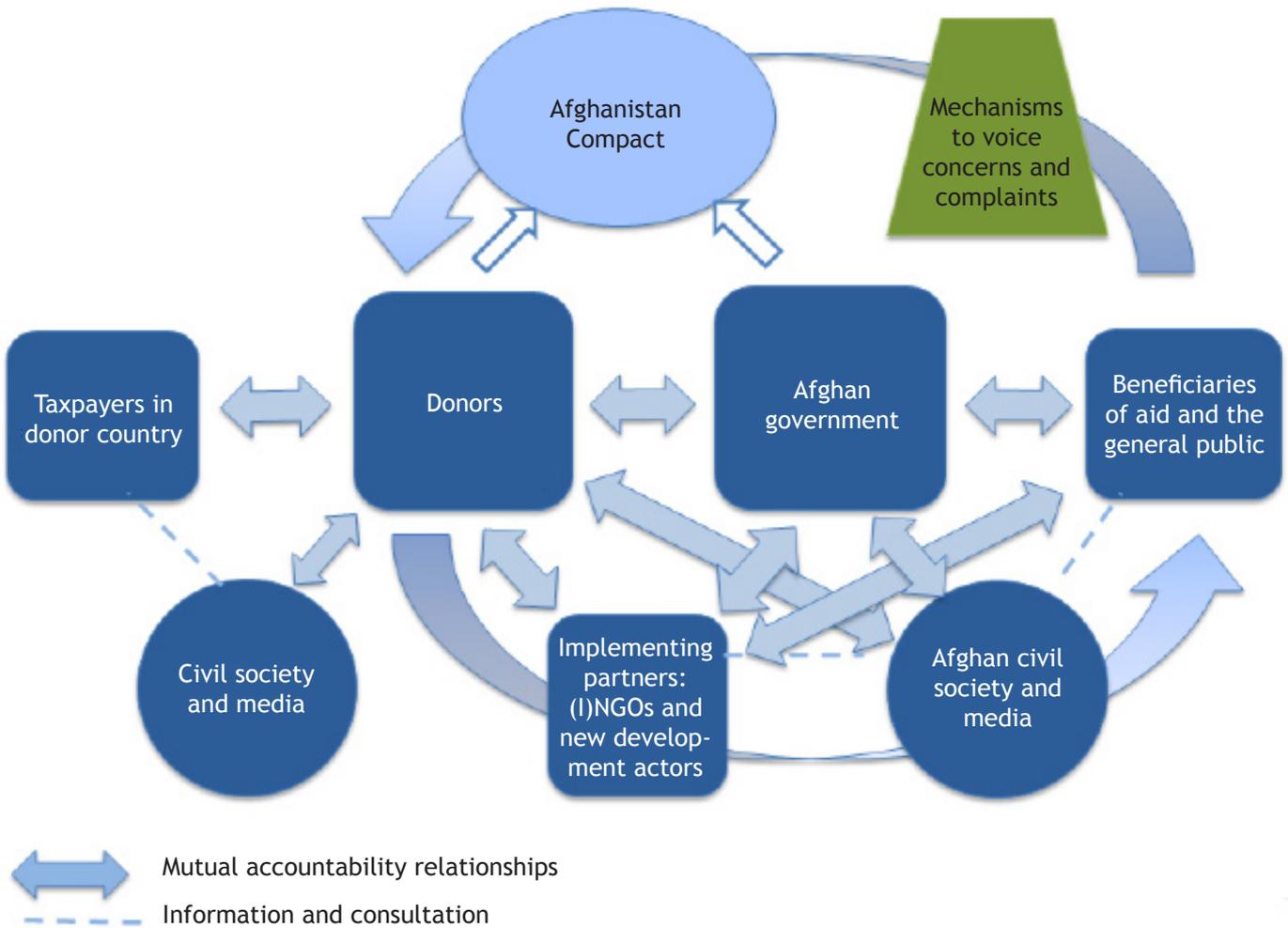
There is agreement that since the fall of the Taliban, Afghan civil society has become increasingly vocal. “The positive element is that there are huge public demands [in Afghanistan] for and expectations of increased accountability.”³⁹ However, few resources are made available to build the capacity of civil society to be able to question government or donor performance. As a result, civil society’s ability to demand accountability is still limited. In addition, civil society is often not consulted and so lacks information with which it could provide a holistic view.

The general public also has little access to information on development. Macro level information on aid is public—provided, for instance, by the Ministry of Finance or by donors to Afghanistan on their websites—but with limited internet access in Afghanistan, much of the population has no easy access to the nominally public information. There is also little information exchanged between communities and the Government about what is going on, which, in turn, affects mutual accountability. This exacerbates the feeling among Afghans that, despite successes in the health sector and infrastructure, seven years of development aid has had little impact. Again, however, one of the main challenges is to be mutually accountable in a way that Afghans understand.

38 “Code of Conduct for NGOs” (Kabul: 2008)

39 Yama Torabi and Lorenzo Delesgues, “Afghanistan: Bringing Accountability Back In” (Kabul: Integrity Watch Afghanistan, 2008): 36.

Figure 1. Mutual accountability relationships in Afghanistan⁴⁰



Overall, it can be argued that the number of joint initiatives between the Afghan Government and donors—mostly joint analyses, meetings and working groups—has increased. There is a platform for discussion on development aid and how it can have a larger impact on Afghan lives. However, this takes place mostly in Kabul and not at the local level, so questions arise as to what degree development aid practices have changed on the ground. The mutual accountability policies and mechanisms in place seem too broad and general to be practical and feasible. They do not address the roles and responsibilities of all actors, and fail to address the earlier mentioned dimensions of mutual accountability, such as how an entity can be mutually accountable and how this can be enforced.

⁴⁰ This diagram is partially based on information in “Stylised Aid Accountability—Weak Governance,” in *Poverty, Aid and Corruption* (Transparency International, 2007): 16. The diagram was adapted to the Afghan situation.

5. Good Practice Guide for Mutual Accountability in Afghanistan

In an attempt to conceptualise mutual accountability—based on the views expressed in the interviews held for this study—this paper suggests that a good practice guide for mutual accountability in aid relationships in Afghanistan includes:

Webs of partnerships between the different actors involved in development aid:

For partnerships in development aid to generate trust, there needs to be transparency, integrity and accountability, as well as respect, which helps to ensure equality even if capacity and resources are unequal. There also needs to be a shared vision of the meaning and relevance of mutual accountability.

Anti-Corruption measures:

There is a perception that corruption occurs at all levels of society in Afghanistan, including within the international community.⁴¹ In a corrupt environment aid money is more likely to be misused. Corruption prevents effective mutual accountability because it negatively affects relations of trust, it undermines the legitimacy of aid institutions, and reduces the amount of funding the population receives.⁴² Therefore, efforts to increase mutual accountability need to go hand in hand with anti-corruption efforts.

Enforcing mutual accountability:

There are not enough incentives for development actors to fulfil commitments and be mutually accountable. An independent enforceability mechanism that applies political, legal or financial sanctions may increase adherence to effectiveness principles.⁴³

Aid delivery methods: Afghanistan Reconstruction Trust Fund (ARTF) and General Budget Support:

“Doing mutual accountability” implies looking for aid delivery methods that increase the aid recipient country’s ownership over its development, such as through trust funds—which is a compromise solution when there is corruption and capacity is low—or General Budget Support. Even though there is no evidence that this form of support contributes to transforming relationships between donors and government into partnerships, it is likely to increase the Afghan Government’s ownership of aid and policies and build its capacity.⁴⁴ There needs to be adequate mechanisms to control the proper use of aid money.

Mechanisms to monitor and evaluate performance and provide oversight of development actors and activities:

41 Several representatives of NGOs, Government and Members of Parliament interviewed expressed their concerns about corruption within the Government as well as the international community, which includes, among others, donors, subcontractors and international NGOs.

42 Carl Jan Willem Schudel, “Corruption and Bilateral Aid: A Dyadic Approach,” *Journal of Conflict Resolution*, 52, no. 4 (2008): 509.

43 For a discussion on enforceability and mutual accountability see “Mutual Accountability: The Key Driver for Better Results. A Background Paper” (Hanoi: Third International Roundtable Managing for Development Results, 2007).

44 As previously mentioned, there is no evidence yet that General Budget Support transforms aid relationships.

It is important that development actors monitor and evaluate the whole aid cycle because it increases knowledge about what works and what does not, and provides information on best practices. In addition, independent commissions—preferably established and led by civil society organisations and research institutes—should provide an overview of the aid process and its impact. To be able to take up this role, their capacity must be built.

Indicators to review value for money in development aid:

Value for money is about development aid that takes quality norms into account, does no harm, and strives for the largest possible impact.⁴⁵ Tied aid and “geographical earmarking” may hamper this objective. Therefore, mutual accountability should specifically consider indicators that review value for money in development aid.

The possibility of all development actors to claim, complain and demand answers:

All those involved or affected by development aid should have a say in it; when they have questions or complaints they should get answers. This is the “answerability” part of accountability, which means powerholders are obliged to justify their decisions and actions.⁴⁶

Citizen participation in setting priorities and decision making, and getting access to information:

Mutual accountability mechanisms increase the legitimacy and credibility of the development process by inviting citizens to participate and thereby enhancing people’s trust in it. Their participation is also necessary for development aid to be needs-based. People need access to information with which they can be better prepared, know what to expect, and thus have realistic expectations.

Table 1. Challenges and opportunities for mutual accountability in Afghanistan

Challenges	Opportunities
<ul style="list-style-type: none"> • Lack of trust among development actors in one another • Corruption in aid institutions • A demanding public in donors countries means accountability is mainly to taxpayers • Lack of capacity for development: <ul style="list-style-type: none"> • In government • In Afghan civil society and NGOs • Donor agencies’ unfamiliarity with the Afghan context • Increasing insecurity across the country • Is there sufficient political will to change words and commitments into practice? 	<ul style="list-style-type: none"> • International agreements with mutual commitments to increase aid effectiveness provide a platform for discussion and as such are a “first step” toward mutual accountability in aid relationships • Afghan civil society and media is becoming more vocal • To learn from past experiences through monitoring and evaluation • ANDS: Afghanistan has its own development strategy which increases its ownership of development and its ability to be accountable

45 Mary Andersen describes how aid in conflict settings can both reinforce and reduce the conflict. Aid can harm by feeding intergroup tensions and weakening intergroup connections. Aid workers need to be aware of the context of conflict and how their aid can intensify existing tensions. Mary B. Andersen, *Do No Harm. How Aid Can Support Peace—Or War*. (Boulder: Lynne Rienner Publishers, 1999), 69.

46 De Renzio, “Promoting Mutual Accountability in Aid Relationships” : 1.

6. Conclusion

This paper presents some of the issues related to mutual accountability in Afghanistan and discusses whether mutual accountability in aid relationships is practical and what the challenges to putting it into practice are. It is generally accepted that mutual accountability is necessary to make development aid more effective. It can increase public support for development policies, increase the Government's legitimacy, increase donor accountability and contribute to anti-corruption measures. Accountability mechanisms ensure greater transparency and help to control expectations because there is clarity on what will be delivered and what systems are in place to access information and voice complaints or concerns. This might reduce the Afghan people's frustration and disappointment with the reconstruction and development process in the post-Taliban period, increase value for money in development aid, and increase public support in donor countries for aid to Afghanistan.

Mutual accountability is emphasised in international agreements and discussed by the international community and some government officials. In Afghanistan, there are a number of policies, mechanisms and actors to promote mutual accountability. Mutual accountability is, however, not well understood. Definitions are often too narrow, the focus being on recipient and donor country relationships without taking sufficient account of the role and responsibilities of the other development actors, like NGOs and the Afghan public. There is no shared vision of mutual accountability or a form of accountability that is collectively "felt". Therefore it is, according to respondents in this study, not reflected in daily aid practice. There is no true partnership between the development actors because of different priorities and what seems to be a lack of will and capacity. In addition, the Paris Declaration and Afghanistan Compact may provide a perspective on best practices in development aid, but because these commitments are not lived up to—without sufficient explanation or sanction—this does not translate into mutual accountability.

For mutual accountability to be practical in Afghanistan, mechanisms need to be integrated into the development aid system. Most importantly, however, the conceptualisation of mutual accountability has to be made understandable and practical to Afghans, which means it should be translated into clear processes and feedback mechanisms that fit the Afghan context. In addition, more pressure on donors is needed to make them fulfil their commitments to align with the Afghan Government's development strategies. On the Government's side, more has to be done to increase capacity and curb corruption in order to be, and hold others, accountable. At the same time however, considering the many challenges, it may have to be accepted that in present-day Afghanistan, "only gradual improvements can be expected in the mutual accountability landscape in the near future."⁴⁷

47 Paulo de Renzio, "Mutual Accountability: Issues and Challenges," in *Democratic Ownership and Mutual Accountability* (Madrid: FRIDE, 2008), 5.

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