

AFGHANISTAN NATIONAL STRATEGY FOR COMBATTING CORRUPTION



**Islamic Republic of
Afghanistan
October 2017**

And eat up not one another's property unjustly, nor give bribery to the rulers that you may knowingly eat up a part of the property of others sinfully.

The Noble Qur'an
Chapter (2) sūrat I-baqarah, Verse 188
Muhammad Muhsin Khan
Muhammad Taqi-ud-Din al-Hilali translation

The Government has the following duties: Maintenance of public law and order and the elimination of administrative corruption.

Constitution of Afghanistan
Article 75, Chapter 4. Article 3

We cannot blame others for not solving this corruption problem that eats our countries alive from within.

H.E. President Mohammad Ashraf Ghani
Speech to G7+

May Allah curse those who take bribes and those who give them.

Banner at Youth Rally
Herat, Afghanistan

A diverse group of people and organizations contributed to improving this strategy and we would like to acknowledge their inputs. Special thanks are due to Abdul Bagi Popal, Ajmal Ahmadi, Governor Asif Rahimi, Chantal Grut, Farid Hamidi, Global Witness, Hannah Duncan, Integrity Watch Afghanistan, Kate Clark, Lael Mohib, Mark Pyman, Matin Bek, Dr. Najibullah Wardak, Nargis Neyhan, Open Contracting Partnership, Roxanna Shapour, Sardar Roshan, Seema Ghani, Shaharзад Akbar, Siavash Rabbani, Stephane Nicolas, Suhrob Ahmed, Timor Sharan, United Nations Mission to Afghanistan (UNAMA), Wais Barmak, Yama Torabi, and the members of the High Council on Law, Justice, and Anti-corruption.

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FRAMEWORK, APPROACH, AND ACTION PLAN

We have a national consensus that the National Unity Government must act on its pledge to enforce the Constitution and institute the rule of law across Afghanistan. Built on our deep tradition of religious and scholarly thinking about justice and the role of the state, our Constitution is clear about the government's obligation to help citizens obtain and protect their rights. It demands that the government "maintain public law and order and eliminate administrative corruption" (Article 75: 3).

Corruption and violence undermine the government's ability to discharge its constitutional mandate to empower citizens and improve welfare. Threatened by a geopolitically-driven insurgency, for Afghanistan, winning the fight against corruption is a matter of national survival. Corruption undermines trust in the government. It saps the government's ability to repel subversion. It undermines security. It blocks efforts to reduce poverty. It supplants the neutral rule of law with access to patronage and money. Left unchecked, it will destroy the country from within.

As early as 2002, Afghans were expressing disappointment that the government was not doing enough to stop post-Taliban corruption. In 2014, the Afghan people in large numbers voted for candidates who committed to ending corruption. Corruption, nevertheless, persists and is a source of widespread dissatisfaction and anger, especially among our youth.

The National Unity Government recognized this existential threat to Afghanistan's survival and development. The Realizing Self Reliance strategy laid out the government's reform agenda. It put fighting corruption at the center of its plan for improving the quality of governance and implementing the rule of law. Positive actions began at once – the perpetrators of the Kabul Bank scandal received fair trials and were jailed. Officials in institutions as diverse as the Ministry of Labor, Social Affairs, Martyrs and Disabled; the Department of Customs, State-owned banks, and the Ministry of Urban Development and Housing were similarly brought to justice. For the first time in Afghan history, several ranking defense officials were convicted for corruption and jailed.

However, unless the opportunities and incentives that enable corruption are significantly reduced or removed, a strategy based on prosecuting individuals after the fact is unlikely to succeed. In Afghanistan, corruption is not just a matter of unruly individuals breaking the law within an otherwise sound system. The system itself is corrupted. Prosecuting miscreants is critical to solving the anti-corruption challenge, but it is only one part of the more comprehensive solutions that the Afghanistan self-reliance strategy demands.

This paper presents the government's strategy for fighting corruption. First, it provides the conceptual framework for assessing why corruption has become so pervasive. Second, it describes the overall approach to striking the most effective balance possible between preventive and punitive action. Third, it summarizes the government's action program, drawing on the diagnostic to set priorities and propose a sequence of interventions.

The strategy sets five priorities: (i) provide political leadership and empower reformers; (ii) end security sector corruption, especially in the Ministry of Interior; (iii) replace patronage with merit in the civil

service; (iv) prosecute the corrupt; and (v) follow the money to make funding flows transparent, traceable, and subject to audit under a national charter of accounts. Each of the five areas must build a strong program of public communication that enlists the citizenry in the reform program. While the strategy envisages a much broader range of anti-corruption reforms and actions, these five linked domains are the heart of the strategy. They are the foundation on which its overall success will stand or fall.

Coordination and monitoring of the strategy's implementation follows the policy-to-practice framework of the Afghan National Peace and Development Framework (ANPDF). Overall responsibility for monitoring the strategy's implementation sits with the High Council on Law, Justice, and Anti-corruption, which will strengthen its secretariat specifically to monitor and report on this strategy. Given the priority that the national leadership gives to the anti-corruption effort, the High Economic Council will monitor the pace and quality of implementation and will consider each ministry's progress in its economic decision-making.

With the pre-conditions for fighting corruption effectively in place, the concluding section gives an overview of anti-corruption actions in the ministries responsible for revenue, expenditure, and citizen engagement. Private sector growth and job creation underpin both the success of the government's program for security and stability and its constitutional obligation to improve the welfare of the people. In this light, ministries that enable private sector development receive particular attention. Fighting corruption also requires that our international partners help us build permanent systems that can stand up to corruption. Annexes offer a comprehensive summary of indicators that will be used to benchmark and monitor the strategy's implementation.

This strategy will not be openly opposed, but it will be fiercely resisted. The biggest risk is that it will be politicized, or that the public will be influenced to believe that it is just another tool for elite partisanship. To prevent this, the top priority for this anti-corruption strategy is to ensure evenhandedness in its application. Corruption itself is not the unique property of one ethnic group, political faction, religious affiliation, or even gender. It is pervasive. Afghanistan's anti-corruption strategy must be equally rigorous in being non-partisan, objective, transparent, and balanced. Ensuring strict neutrality and providing credible communications to public concerns will be the responsibility of the High Council on Law, Justice, and Anti-corruption, with support from the Civil Service Commission and the Attorney General's Office. Public outreach and strategic communication will provide the national media and citizen's organizations with credible facts and figures to undercut efforts to polarize and obscure the anti-corruption effort.

However, two important qualifications should be mentioned at the outset. First, corruption reform is not an exact science. Where there are basic principles that appear to characterize most successful approaches, we have tried to incorporate them into the strategy. But much of "what works" seems linked to intangible characteristics of national leadership, culture, and social histories as well as an ability to co-opt at least part of the political elite into a reform process. Context matters. Second, successful anti-corruption strategies take a long time to mature. The World Bank's 2011 World Development Report on Conflict and Development found that successful recovery from conflict took on average 35 years. This timeframe seems appropriate when dealing with the deep institutional

pathologies that are the breeding grounds of corruption. The fight against corruption will be a marathon, not a dash.¹

Generating and maintaining momentum will be critical for the reform movement's credibility. A broader political narrative that speaks to public disappointment, coupled with action that creates a sense that the country is moving in the right direction towards long-term political stability, can help engage reformers in a national anti-corruption partnership. Specific measures will be needed to respond to public demands for a voice and a role in ending the scourge.

This strategy describes the roadmap and machinery for making that happen.

I. CAUSES AND DIAGNOSIS OF THE PROBLEM

Corruption did not come naturally to Afghanistan nor is large-scale corruption an endemic flaw in the moral fabric of the country. Afghanistan is an egalitarian country with a strong cultural sense of justice, deep respect for contracts and property rights, and an embedded sense of entrepreneurialism. Afghanistan's fight against corruption will build on a legacy of religious and scholarly thinking on the importance of good governance and the rule of law. The Holy Religion of Islam is clear about the importance of earning halal income – income earned through work and not from bribery, theft, or extortion. Afghan scholars, such as Abdullah Ansari, Khushal Khatak, Faiz Muhammed Kateb, and Mir Ali Sher Nawai, have made compelling arguments about the foundational role of justice in government and political order.

This longstanding respect for the rule of law is not just window-dressing. Global research confirms convincingly that anti-corruption transitions are more closely associated with a general advance in the rule of law than they are with technical solutions designed to eliminate corruption.² Afghan's deep-seated belief in law and justice gives us a sound basis for hoping that the war on corruption can eventually be won.

Afghanistan's corruption challenge is closely aligned to the forty-year history of conflict and the ensuing breakdown of state consensus. Weaponry and money poured into a system with weak controls, little transparency, and few institutions capable of providing oversight. Post-2001, the urgency of reconstruction prevented the emergence of good planning, management, and oversight. With the return of the insurgency, the lack of certainty about continued political stability and security has put Afghans in a continuous "survival" mode, where the lack of long-term stability puts a premium on short-term gains. This history is well-documented and will not be discussed in this strategy. However, four important issues must inform the current dialogue.]

First, as participants in the New Deal dialogue on reforming aid to conflict-affected states have often pointed out, one unfortunate legacy of aid-dependency is that governments become highly fragmented. Afghanistan, as the most aid-dependent country in the world, shows systematic fragmentation in every level of government and throughout the civil service. Competing mandates, widespread duplication,

¹ A large EU study of corruption reform shows that in the fastest countries such as Estonia and Georgia, anti-corruption reform has taken two decades of consistent efforts. In countries with back and forth reform programs such as South Korea, reform has taken over a half century. See *Anticorruption Policies Revisited: Global Trends and European Responses to the Challenge of Corruption* (<http://anticorrupt.eu/>) 2017.

² Alina Mungiu-Pippidi, *Context Choices in Fighting Corruption: Lessons Learned* (NORAD, 2011).

and fragmented responsibilities have created an environment where no oversight or enforcement controls can function effectively.

FROM STRATEGY TO ACTION: THE FIGHT AGAINST CORRUPTION RAMPS UP

Afghanistan's commitment to fight corruption is already well past the preparing of strategies and plans. Not only has there been a general increase in prosecutions, but high-ranking individuals can no longer count on immunity because of their positions.

Consider a recent Washington Post article reporting on the trial and conviction of two colonels:

There have also been complaints that [Attorney General] Hamidi was failing to go after the most influential Afghans linked to corruption, and that the effort was politically motivated or aimed at distracting the international community from the government's failures. But such criticism has diminished as prosecutors have worked through several hundred cases, taken prominent people into custody for trial and sent some of them to prison.

To date, Hamidi's aides said, 1,097 cases have been tried in three anti-corruption courts, 468 people have been sent to prison, and repayments and fines totaling more than \$14 million have been ordered. In the generator fuel scheme, two army colonels were sent to prison for 18 and 20 years and fined more than \$1.5 million.

How Afghanistan is ramping up its fight against corruption

The Washington Post, 17 August 2017

Second, the lack of well-developed political institutions during the conflict meant that perpetuating one person's corrupt network was another person's elite settlement. In Afghanistan's loosely integrated governance model, contracts, appointments, and budget allocations became the currency for binding political leaders to the newly formed government. Electoral politics further cemented the model of using rents to reward supporters.

Third, reform movements need reformers. At present, there are few incentives for reformers. An honest bureaucrat is a poor bureaucrat. Job security is tenuous, and senior reformers are highly vulnerable to political interference and reprisal. Civil service training and management do not build esprit du corps among reformers.

Fourth, over time the use of corruption to bind power-holders to the government became institutionalized and resistant to reform. Corruption was no longer a matter of individuals breaking the law, but a matter of entire sectors operating on informal rules that prioritized opportunities for making money over delivering benefits to the public.

Corruption became institutionalized across four domains of government. First, the security sector became an arena for powerful individuals to make large amounts of money. Second, as access to defense contracts became a major source of income, corruption allowed high-level rent-seeking to permeate the economy. Security sector corruption also enabled other corrupt actors to use violence or the threat of reprisals to back racketeering even in other economic sectors. Feeling disaffected and powerless, young Afghan fear violent reprisals against themselves or their families if they do not join the entourage of the corrupt.

Third, without controls, high-level corruption subverted sectoral institutions and institutional capture in the government expanded. Corrupt officials could control access to positions, contracts, and payments to

service providers. Public procurement became the means to reward bribe-payers rather than the mechanism for the government to obtain value for money. Even accountability mechanisms could lead to new money-making schemes; demanding bribes from perpetrators to protect them from discipline or prosecution.

Fourth, Political capture accelerated, with leaders rewarding their followers rather than promoting the national interest. The lack of political parties, ambiguous campaign financing rules, and nugatory internal accountability systems made parliament increasingly vulnerable to capture and corruption, leading to widespread public disenchantment. Political corruption left the electoral and democratic machinery open to capture by private interests, particularly those able to wield large amounts of illicit funds. This obstructed government reform efforts. It allowed privileged access and the use of political pressure to subvert reforms.

II. AFGHANISTAN'S ANTI-CORRUPTION STRATEGY

The government's anti-corruption strategy is informed by the diagnosis that the drivers of corruption are fragmentation, institutionalized capture, and impunity. The net result of capture and corruption has been an unraveling of the contract between citizens and the state. The goal of Afghanistan's anti-corruption drive is not only to improve efficiency and reduce waste but also to restore citizen's trust that their government and its officers are working in the public interest. While the immediate causes of corruption are government officials colluding to defraud the public interest, in our strategy the solution will come from collective action to build a domestic consensus that corruption will not be tolerated any longer

While a high-level commitment to ending corruption is an essential pre-condition for success, turning committed government leadership into effective government leadership requires supporting reformist leaders with empowered teams and networks that can implement policy, engage the citizenry, and monitor progress.

Corruption can be successfully tackled over time when opportunities to steal diminish, when competitive and transparent processes govern state institutions, and when the predictability of sanctions increase. Translated into the language of what the government should now do, our anti-corruption reform strategy should first target the security sector, in particular, the police; civil service appointments; institutions responsible for administering justice; and the financial system that makes decisions about and accounts for the use of public funds. In Afghanistan, the institutions responsible for the adjudication of land must also receive special attention since land-related corruption is a pervasive and pernicious form of corruption.

Until these core institutions provide the pre-conditions necessary to fight corruption effectively, even the most high-profile prosecutions will not produce a fundamental change in the incentives or structure of opportunities that make corruption possible.

The National Unity Government has made fighting corruption a priority since it took office. This strategy builds on three years of ongoing work to root out corruption in government. In its first year, the administration concentrated on urgent high-level actions that would set the stage for reform, of which the Kabul Bank prosecutions and the reform of the procurement system were the most prominent. In parallel, the government put in place the machinery to pursue a long-term strategy that would go beyond individual actions to repair the system. These include introducing merit-based recruitment (recent studies have shown this to be the single most effective anti-corruption measure), reforming

procurement, and advancing budget management so that policymakers have clear lines of sight over expenditure.

The Afghanistan National Peace and Development Framework, which was presented at the Brussels Conference on Afghanistan in October 2016, highlights eight priority areas:

- i. Revamping public procurement;
- ii. Establishing the High Council on Law and Anti-Corruption;
- iii. Producing ministry-level action plans;
- iv. Launching the Anti-Corruption Justice Center to investigate and prosecute high-level crimes;
- v. Requiring judges and prosecutors to pass entry and refresher exams;
- vi. Replacing all 34 appellate justices;
- vii. Increasing the use of e-payments and e-procurement; and
- viii. Ramping up enforcement of the National Drug Action Plan.³

All eight are either completed or in advanced implementation. Highlights include the National Procurement Authority, which has reviewed over 1,500 contracts, yielding a savings of over USD200 million; the Anti-Corruption Justice Center, which has pursued 315 corruption charges; and the renovation of prosecutors and judges following their requalification through written exams that tested their knowledge of the law.

Anti-corruption strategies tend to propose a large number of discrete actions which, while useful, lack an overarching rationale that explains how they fit together. Anti-corruption strategies in Afghanistan have not been immune to this. Without a coherent analysis of why certain activities take priority and how they are linked, anti-corruption strategies can devolve into wish lists of well-intentioned but ineffectual actions.

We have tried to avoid this trap by organizing the Afghanistan National Strategy for Combatting Corruption around a set of priority themes that we believe provide a compelling sequence of actions to propel reform forward. These rest on five pillars: (i) political will and empowering reformers; (ii) ending corruption in the security sector; (iii) replacing patronage with merit; (iv) prosecuting corruptors, and (v) following the money. For each pillar, we have also outlined the top priority actions that the government will carry out between 2017 and the end of the administration in 2019/20.

PILLAR 1: POLITICAL LEADERSHIP AND EMPOWERING REFORMERS

The Afghanistan National Strategy for Combatting Corruption builds on this framework to concentrate on three priority areas:

1. **Ensuring fair elections** – The fight will be long and very hard, but the nexus between money politics and the electoral process must be broken. Here technology can help. Elections must be fair, secure, and competitive. Afghanistan will accelerate its use of biometric electronic identification cards and voting machines, which are key to reducing voting fraud and the ability to purchase office; an investment that must then be repaid. Following the examples of the executive and judicial branches, Parliament should be urged to formulate and enforce an anti-corruption strategy built on a code of

³ *Afghanistan National Peace and Development Framework (ANPDF) 2017-2021.*

conduct against corrupt practices, verified asset declarations, and report cards that are released to the public.

2. **Protecting reformers** – Afghanistan has strong legal safeguards and experience in protecting the freedom of media and civil society. But reformers in ministries must also be cultivated, given proper incentives, and protected from reprisal and political attacks. Providing this support is the first responsibility of the national leadership. It can be helped through the passage of legal whistleblower protections, building up strong networks of committed reformers inside the system, and forging strong links with civil society and Afghanistan’s independent media. The government does not have clear rules that provide administrative due process for exoneration, leaving reformers exposed to attacks through false accusation and innuendo. There are few opportunities for civil society to build bridges to the government’s reform community or to educate citizens on their public’s role in advancing reforms.

PILLAR 1: POLITICAL LEADERSHIP AND EMPOWERED REFORMERS

Afghanistan benefits from top-level political commitment to fight corruption and restore integrity in government. But to translate political commitments into effective reforms, we must protect reformers and promote reform networks. Between 2017 and 2019 the government will:

- Conduct annual national outreach and feedback discussions on the anti-corruption strategy led by the President and CEO;
- Hold a national consultative conference on ensuring electoral integrity for the 2019 presidential election;
- Advance the use of biometric electronic voting technology in all large cities;
- Enforce full (100%) compliance with asset disclosure and verification requirements for senior officials;
- Support parliamentary leadership to develop an anti-corruption action plan for the Parliament and support its implementation;
- Revise civil and criminal substantive and procedural laws to foster the prosecution of corrupt individuals, to promote the recovery of illegally obtained assets;
- Facilitate the exclusion of those convicted of corruption from public service;
- Pass a Whistleblower’s Protection Act and other necessary laws;
- Mobilize and strengthen High Council on Law, Justice and Anti-corruption;
- Create an independent Ombudsmen related to the Attorney General’s Office for the President’s Office aligned with Article 69 (“presidential accountability”) of the Constitution;
- Introduce an awards program for civil servant individual and team achievements in-fighting corruption;
- Expand public engagements by senior officials to discuss progress on fighting corruption in national media;
- Create Reformer Networks in the Ministry of Finance, the revenue and high spending ministries; and
- Strengthen an Independent Board for Senior Security Official Appointments; and
- Monitor enforcement of strengthened “open government” laws in the revenue and high spending ministries.

3. **Providing exemplary leadership** – Political leaders must enlist the population in the fight against corruption. Strengthening value driven politics will require conversations and consensus among the younger generation of political leaders and activists. The President will take the lead in setting the

moral standard not only in Kabul but also bring up the themes of anti-corruption and moral renewal during provincial visits across the country. High-level commitment to the rule of law; further transparency in government operations, increased engagement with the media, enhanced support from religious and business leaders, continued freedom for advocacy and whistleblower groups, and more public awareness of civil rights are key to increasing government accountability.

PILLAR 2: ENDING CORRUPTION IN THE SECURITY SECTOR

Afghanistan's security sector employs over 350,000 people and receives billions of dollars in international and domestic funds every year.

Reforming the security sector will be the underlying driver in the fight against corruption. Afghanistan is a country at war. Corruption in the defense forces costs lives and territory. Corruption in the defense forces and police costs the lives and trust of the people.

Reform of the army is well underway. Independent observers confirm that the reform plan⁴ developed with help from the Resolute Support Mission is leading to less corruption, greater force effectiveness, and overall professionalization of the armed services. This plan will remain the Defense Ministry's guide for fighting corruption. There is much work to do. But the overall trend is positive, and both army morale and efficiency continue to improve.

PILLAR 2: REFORMING THE SECURITY SECTOR

The security sector's anti-corruption plan consists of five elements: (i) creating a clear appointments process; (ii) ensuring a transparent defense planning and budgetary process; (iii) instituting civilian fiduciary oversight control systems; (iv) eliminating ghost soldiers and police officers; (v) expanding the security sector's dialogue with civil society. Specific actions between 2017-2019 will include:

- Competent and qualified leadership in the Ministry of Interior;
- Provide guidelines and audit senior security-related appointments and promotions;
- Review and replace all MoI deputy ministers, director generals, and police chiefs as warranted;
- Clarify the mandates of defense and policing, transfer Afghan National Civil Order Police (ANCOP) and the border guards from Interior to the Defense Ministry, with all senior commanders to undergo full review;
- Establish a police ombudsman to handle complaints against the police;
- Identify and revise laws needed for security sector reform;
- Complete a security sector fiduciary risk assessment;
- Complete personnel inventory and discharge or prosecute commanders for ghost police;
- Review and replace all provincial police chiefs as warranted; and
- Expand electronic payroll to all accessible districts.

Reform of the Ministry of Interior, which controls the police, is our top priority. The government's assessment has identified ghost police, sale of positions, illegal sales of weapons and equipment, the use of police for private purposes, and smuggling as issues that must be addressed in the fight against corruption and racketeering. The anti-corruption effort will combine professionalized, vetted senior

⁴ The five-year National Campaign Plan, Government of Afghanistan, 2016

officers and a security sector fiduciary risk assessment⁵ with ramped up prosecution of corrupt individuals.

Ending corruption in how the police provide services to citizens is as important as ending corruption in the MoI security functions. To that end, the government will step up reform and automation in those areas where Interior directly engages with the public, such as providing *tazkeeras*, traffic management, and providing police clearance records to job and travel seekers.

PILLAR 3: REPLACING PATRONAGE WITH MERIT

Econometric evidence shows that in many countries the single most important step in fighting corruption is replacing patronage with merit-based appointments. Any corruption vulnerability assessment of Afghanistan will concur that patronage-based appointments are rampant in the civil service, leading not only to corruption but also to deep inefficiencies, poor performance, and patronage-related ethnic tensions. Rooting patronage out of the civil service has been and will remain one of the biggest challenges to our anti-corruption efforts. A big step forward was achieved in the first half of 2017 with the restructuring of the Civil Service Commission.

PILLAR 3: REPLACING PATRONAGE WITH MERIT

Afghanistan recognizes that building a meritocratic civil service is a long-term endeavor. The foundations for rooting out corruption and patronage in the civil service are already being put in place. Between 2017 and 2019 we plan to carry out the following reforms:

- Revise and approve laws and guidelines required for institutionalizing a transparent civil service system;
- Advertise all positions publically;
- Ensure competitive selection;
- Centralize examination, training and certification for all common ministry functions (procurement, financial management, human resource development);
- Revitalize the civil service training center and curriculum, with at least 5,000 inductees taking core courses in public administration, civil service gender policies, and anti-corruption;
- Benchmark senior civil servant pay grades against market salaries;
- Identify, protect, and promote honest, dedicated civil servants;
- Compulsory retirement packages for 1,000 civil servants between the ages of 55 and 65 12 grade or lower educational levels;
- Manage out or give education options to at least 5,000 superannuated or non-performing, after which they will either meet performance criteria or leave the civil service;
- Strengthen the Civil Service Commission's regional and provincial offices to support subnational governance improvements;
- Launch a public communications campaign to promote a culture of accountability;
- Introduce citizen feedback mechanisms into the Civil Service Commission;
- Create civil society and media oversight mechanisms to monitor major recruitment drives; and
- Systematically overhaul teacher recruitment.

The overall top-down strategy must build into its design incentives and protections that motivate reformers to overcome difficult and even dangerous challenges inherent to fighting corruption. These

⁵ A fiduciary risk assessment covers (i) planning and budgeting; (ii) accounting and reporting; (iii) procurement and contract management; (iv) salary payments and personnel management; (v) inventory and supply management; and (vi) financial performance.

will include awards, whistleblower protection, adjustments to upper echelon salary scales and benefits, using forfeitures from asset seizures to reward reform teams; and independent audits of hiring and firing practices. Restoring the civil service to its role as the government's driver for implementing national policy will begin with three major steps:

1. **Neutral and competitive hiring** – The hiring process should be neutral, and competitive. Few civil service jobs have clear terms of reference, making accountability difficult and arbitrary. Ministry hiring departments have been a focus of corrupt practices. The revitalized Civil Service Commission will have an expanded role in vetting candidates and reviewing hiring practices.
2. **Incentivizing reform** – The civil service culture must change in part through better training and career coaching; in part through better use of performance management and management technology; and in part by introducing better financial controls to ensure that everyone that is supposed to be paid does get paid. Pay and grading exercises are useful but can be lengthy and disruptive. These should be introduced with great care, and with full awareness of the trade-offs involved, such as the need to reduce total civil service numbers and increase efficiency.
3. **Investing in careers** – Overcoming the culture of survival and short-term job horizons requires trust that there will be a medium or long-term career path. Revitalizing the civil service training center and developing management and leadership courses to build a professional civil service that stays beyond changes in ministers or administrations will be vital. The government can also offer more concrete incentives for upright behavior, such as government housing and improved pensions, which would be lost if a civil servant is convicted of a crime or dismissed for cause.
4. **Raising the bar for performance** – Better defined job standards will make it easier to manage out poor performers.

PILLAR 4: PROSECUTING THE CORRUPT

The government has already launched work to improve the legal framework and ability to prosecute corruption. The new Penal Code that will enter into force in February 2018, criminalizes corruption offences in line with the United Nations Convention against Corruption. The restructured Supreme Court and the Attorney General have begun a full-scale reform of the courts and prosecutor's office, with over thirty percent of the staff rotated to positions more suited to their skills or else replaced after a qualifications review.

The Anti-Corruption Justice Center was established in mid-2016 to prosecute significant corruption cases and has already received 315 cases (243 civilian, 72 military), including several high-ranking officials. More than 70 wrongdoers have received mid to long-term prison terms. Seven generals from the Defense and Interior Ministries have received significant sentences. On the civilian side, deputy ministers and director generals from the Ministries of Transport; Urban Development and Housing; and Counter-Narcotics have been imprisoned. This is an unprecedented rate of successful prosecution in Afghanistan. However, the Major Crimes Task Force still needs reinforcement in terms of its independence, authorities, and skills so that high level crimes can be successfully detected and prosecuted.

However, fragmentation continues to plague the justice sector. It has affected anti-corruption efforts, which are dispersed in as many as fifteen commissions and agencies, each with its own and often overlapping mandate but with little ability to enforce sanctions. To help overcome this problem, in late 2016 the government formed a High Council for Good Governance, Justice, and Anti-Corruption

chaired by the President. This is the apex forum for discussing strategy, resolving mandate overlaps, and monitoring progress.

The government will consolidate all anti-corruption agencies under the Office of the Attorney General, who will appoint a new Deputy for Anti-Corruption. Integrating commissions under the reformed Attorney General's Office means that they can be aligned to the overall government structure and financed through the national budget. Prosecutions can be scaled up, enforced, and tracked through the normal operations of the law. A review to assess which functions should be transferred to a location other than the AGO's office will be carried out as part of the assimilation process once they have all been moved ⁶

PILLAR 4: PROSECUTING THE CORRUPT

Between 2017 and 2019 the government will undertake the following core reforms to move the justice pillar's improvements from plan to reality:

- Identify and revise as needed laws related to anti-corruption;
- Create internal justice sector Appointment Commissions to oversee appointments and prevent the interference of others, including executive branch and legislative branch, in the affairs of the justice sector;
- Complete the human resource review and execute the action plan to increase capacity of judges and prosecutors to handle corruption cases, including training law clerks for all courts, in line with new penal code;
- Consolidate all anti-corruption bodies except the Independent Joint Anti-Corruption and Evaluation Committee (MEC) and the Anti-Corruption Justice Center (ACJC) under the office of the Attorney General;
- Create a new Deputy Attorney General for Anti-Corruption;
- Reform the offices of *Taqnin* [Legislative Drafting], *Huquq* [Legal Affairs], and *Qaza-e Dowlat* [Government Cases] in the Ministry of Justice;
- Advance extradition and prosecution of convicted criminals living abroad through international agreements;
- All cases identified by the 2013 *Shafafiat* [Transparency] taskforce will be reviewed by the Attorney General for follow-up action;
- Ensure that all provinces have qualified prosecutors and introduce at least 50 prosecutors into secure districts;
- Expand legal aid services, including through budget-based financing to civil society providers; and
- Integrate regular media briefings and engagements to increase public awareness and support for the process.

Ordinary Afghans must come to believe that they can expect justice to be fair, predictable, and based on the country's Constitution, and not based on ad-hoc personalized decisions or ethnic identity. Building an effective, national justice system is a long-term endeavor. Thanks to the Holy Religion of Islam's deep belief in the obligation of the state to administer justice and the prescriptions of Afghanistan's Constitution, the overarching normative framework is already in place. However, while at present there is little permanent presence of the justice sector at the local level to administer the law, this will change.

Trained prosecutors will be deployed to the district level. At least fifty qualified prosecutors will be sent to secure districts by mid-2018. Court practices will change so that the ordinary citizen can experience

⁶ For example, verification of senior officials' asset declarations will remain the responsibility of the Administrative Office of the President.

professionally administered justice firsthand. Article 128 of the Afghan Constitution specifies that “trials shall be held openly and every individual shall have the right to attend under the law. In situations clarified by law, the court shall hold secret trials when it considers them necessary, but pronouncement of the court’s decision shall be open in all cases.” Civil society and national programs such as the Citizens’ Charter will help spread local awareness of legal rights as well as practical matters such as trial schedules and provincial or district level points of contact.

The National Priority Program on Subnational Governance will extend the justice sector to all 34 provinces and 441 districts. Highlights relevant to the anti-corruption strategy include the physical establishment and protection of district-level justice officers; national application of the new penal code; and targeted support for land dispute resolution and the end of land grabbing. The Program is under preparation and will be a key step in bringing justice to the community level, where much of the campaign for people’s loyalty is being waged.

PILLAR 5: FOLLOWING THE MONEY

Sound financial management is a key competency for any government. In a conflict-affected state like Afghanistan, it is even more crucial to ensure that fiscal policy can be an effective tool for national development. The budget must not only play an economic role; it must also be the conduit through which the government delivers on its political and policy commitments. However, dealing with systemic corruption is difficult, especially when it comes to the budget, where billions of dollars are at stake.

PILLAR 5: FOLLOW THE MONEY

Tracking where the money is and when it goes missing will be fundamental for all other anti-corruption activities. To increase budget transparency, in 2017-2020 we will be carrying out or continuing the following bedrock public financial management reforms:

- Implementing the Financial Performance Improvement Program (i.e. budget reform roadmap) by 2019/20;
- Revamping the Ministry of Finance Customs and Revenue department to include compulsory asset declarations, recruitment reforms, and reporting;
- Simplifying and automating key revenue (tax) processes;
- Strengthening the Supreme Audit Office through a revision to the Supreme Audit Law;
- Deploying 150 trained auditors to the Supreme Audit Office;
- Strengthen the internal audit offices of line ministries;
- Training 200 internal auditors at key security, expenditure and revenue ministries;
- Applying the new Accounting Law to all public agencies;
- Identifying and revising relevant laws to advance financial transparency;
- Using anti-money laundering tools to detect, trace, and confiscate the proceeds of corruption;
- Licensing auditors and accounting firms;
- Moving the Financial Crimes Taskforce to the Attorney General’s Office;
- Publishing annual budget plans and expenditure reports;
- Publishing all elements of procurement and audit not explicitly excluded by national security considerations on ministry websites;

- Requesting international partners to provide expanded technical expertise, capacity building, and oversight in end use monitoring of development and security expenditures; and
- Expanding the use of electronic payments and record keeping as rapidly as possible.

Afghanistan has been following a five-year pathway for improved public financial management since 2015. The current lack of transparency in Afghan budget processes enables corruption and makes it difficult for reformist ministers and their teams to know when and where money has gone missing. Particularly problematic areas have been in procurement, customs management,⁷ financial tracking, contract invoicing, and audits. The financial performance improvement roadmap provides for reforms to each of these areas.

Reforms to the national budget process are engines of the government's fiscal management reform program. The budget reform process is improving revenue collection through new policies and better administration. Ineffective or administratively burdensome regulations that increase fiduciary risks will be eliminated. New standardized and easily understood reporting requirements will provide transparency and accountability for government investments. The fiscal management reform framework will be gradually rolled out to all key revenue and expenditure ministries over the coming five years.

Afghanistan still lacks the financial controls to adequately monitor and supervise financial flows at a sufficiently granular level. First, we will reform the Supreme Audit Office (SAO). To this end, the SAO law should be revised to align the SAO's audit and standard setting powers with its functions. Second, we must implement standard financial systems in all government agencies. Standard accounting concepts such as double-entry accounting, accounting IT systems, and financial reporting are still new concepts. We must gradually implement such systems to ensure that financial flows are adequately recorded. We will increasingly move towards implementing mobile payments for all government employees.

Third, Afghanistan is adopting an Accounting Law that outlines the standards for the industry. We will also pass an accounting law that will create an independent regulatory agency to license accountants.

Fourth, financial audits should become the normal behavior of all state institutions, ministries, state-owned enterprises [*tasadees*], and state corporations. We have already begun to move towards this goal, with the first financial audits of our state airline and electricity companies in progress. However, we must expand the breadth and frequency of these financial audits to all government organizations.

Fifth, the government will expand its use of anti-money laundering instruments to detect, trace, and confiscate proceeds of corruption. Key actions will include (i) DAB will provide guidance to financial institutions on identifying people with suspect sources of wealth and improving risk management; (ii) DAB will ensure effective implementation of anti-money laundering through targeted supervision; and (iii) FINTRACA will treat corruption as a priority in its operational and strategic analyses.

Finally, audit reports, company beneficial ownership, and other documents that describe financial accountability must increasingly move into the public domain so that they can be verified and used to build demand for accountability.

⁷ The difficulty and physical danger involved in customs reform should not be underestimated. The government will provide extra security and protection in support of this effort.

III. PRIORITY MINISTRIES

The five pillars described above are the pre-conditions for a credible anti-corruption program. This section will concentrate on how we will introduce the anti-corruption campaign to key ministries. While the overall anti-corruption campaign will involve the government in its entirety, this plan focuses on ministries with the most impact on revenue and expenditure.

Work on ministry specific anti-corruption plans started a year ago when five ministries presented anti-corruption action plans at the Joint Coordination Monitoring Board in October 2016. Since then, another twenty ministries have produced anti-corruption plans in compliance with donor commitments. It is no surprise that the quality of these plans varied widely and that their implementation has been fitful. The chief flaws in the individual action plan model were (i) the lack of an overarching governance structure to provide guidance and quality control; (ii) many required reforms were not under the control of ministries; and (iii) in Afghanistan a strict top-down compliance model proved that it did not provide sufficient ownership and management.

Afghanistan has 25 ministries; if high-level commissions and agencies are included the total number of state entities covered by a comprehensive anti-corruption plan exceeds seventy. While all are important, to provide much-needed focus, the national anti-corruption strategy will prioritize the nine ministries that account for approximately 70 percent of revenue and expenditure.⁸ On the revenue side, these are the Ministries of Commerce and Industries, Communications and Information Technology, Energy and Water, Mines and Petroleum; and Transport. On the expenditure side, they are the Ministries of Health, Education, Labor, Social Affairs, Martyrs, and Disabled and Rural Rehabilitation and Development. Cross-cutting these are the reforms already underway in the Ministry of Finance.

Ministry anti-corruption action plans are being revised or prepared. The nine ministries will launch their revised plans by the end of 2017. The table below (Fighting Corruption in the Extractive Industries) summarizes the draft plan for reducing corruption in the extractive industries and provides an indication of these more detailed plans. The plan's goal is to ensure transparency and a level playing field so that Afghanistan's rich endowment of natural resources contribute to healthy national economic development rather than fuel corruption, instability, and violence. However, while the ministry-specific plan will lead to big improvements, a full anti-corruption program for the extractive industries will also need to include collaboration with the Ministries of Transport and Finance, the Central Bank, and other institutions that play a role in rooting out corrupt practices in the extractives sector.

⁸ The full proposal is to include the main security, revenue and expenditure ministries in this first phase. MoD and MoI were already discussed under Pillar 2, MOF under Pillar 5.

FIGHTING CORRUPTION IN THE EXTRACTIVE INDUSTRIES (HIGHLIGHTS)

Action	Benchmark	Responsibility	Deadline
Strengthening Transparency	A public register of beneficial ownership	Ministry of Mines	June 2018
	Compulsory publication of natural resource contracts as a condition of their validity	Ministry of Mines	June 2018
	Afghan law amended to require project level publication of production figures	Ministry of Mines	December 2018
	A single mandatory, transparent intermediary account will be created in DAB for all extractive sector revenue, published regularly and backed by a legal requirement that companies use it as a condition of the receipt of their payments.	Ministry of Finance	December 2018
EITI validation	Audits of all contracting companies completed	Ministry of Mines	June, 2018
	Internal audits increased (>5%)	Ministry of Mines	December 2018
	Extractive Industries Transparency Initiative (EITI) validation	Ministry of Mines	June 2019
Hydrocarbons	Creation of an independent hydrocarbon agency with a mandate to regulate upstream, midstream, and downstream	Afghanistan Oil and Gas Regulatory Agency	June 2018
	Fuel imports all under license	Afghanistan Oil and Gas Regulatory Agency	June 2018
Community Monitoring	Guidelines for community consultation, disclosure, and review of proposed mining and mitigation plans	Ministry of Mines	June 2018
	Mandate for local communities to receive appropriate share of legal revenues or profits from extraction	Ministry of Mines	June 2018

IV. RESTORING CITIZEN'S TRUST

Reforming the administration is the means for fighting corruption, but it is only when citizens feel that government actions are fair and in the public interest that the battle against corruption will have been won.

The government will pursue three courses of action to rebuild public trust and increase citizen access to justice. First, cleaning up the justice sector must include not only citizen access to the courts but also a means for the public to monitor and report when the bench itself is a source of injustice. This effort will pay particular attention to land-grabbing.⁹ The land law has been approved and subsidiary regulations to fortify titles and property rights are being prepared for Cabinet review. Second, national service delivery standards will be simplified and made more transparent, allowing citizens to be part of the corruption control system. Related to this, we will be significantly increasing our efforts to streamline, consolidate, and automate the basic documents of citizenship such as electronic IDs, passports, and voting records, which in the past have often been tools to block citizen engagement rather than enhancing it. Third, Afghanistan's free media and vibrant civil society will provide both independent monitoring and a channel for holding the government to account.

As a unitary state, Afghanistan's ministries are national in their mandate. But the majority of Afghan citizens experience corruption at the local level, where ministries operate in an ecosystem that includes both traditional systems of governance that exist side by side with national institutions, and with a broad range of actors and networks that promote government corruption and allow it to flourish. As the anti-corruption strategy gets underway, the High Council will give special attention to bringing subnational corruption into its agenda and to working with other programs such as the High Peace Council and the Civil Service Commission.

The Subnational Governance working group chaired by the Independent Directorate of Local Government is preparing the subnational governance policy, with special attention given to aligning the capacity to control corruption with the degree of functional responsibilities to be transferred under the policy. Specific actions will include a public outreach strategy to raise awareness about the rights of citizens; complaints bodies in all governor's offices; and expanded use of participatory audits and public comments on ministry performance to ensure that ministries are delivering on their obligations.

Our strategic communications efforts are improving. These efforts must be systematically expanded and sustained so that our citizens believe that their voices are heard and trust that the information they receive marks substantive reform. While in the end actions will speak louder than words, the government's senior-most leadership must be seen to lead the anti-corruption effort. The government will ramp up its program to visit provincial capitals and consult with the population, both directly and through the national media. Several national programs have hotlines for citizens to log complaints about corruption. Afghanistan's very active social media is another source of information about citizen concerns and should be increasingly utilized by our senior officials.

Over time, reporting and feedback will become easier and more widespread. Increased use of social media and other technologies will allow for reporting without reprisal. *Efshagar* [whistleblower] is Afghanistan's equivalent of the "I paid a bribe" public monitoring website and is already operational (www.efshagar.af). The Deputy Attorney General on Anti-Corruption will hold consultative meetings

⁹ In the August 30, 2017 meeting of the High Council on Law, Justice, and anti-corruption, the Supreme Court confirmed its intention to establish special land courts that would have the skills and jurisdiction to hear land cases.

with civil society and the media to develop a comprehensive monitoring action plan that will engage them in overseeing our anti-corruption efforts.

If one-half of the anti-corruption strategy rests on reforming the government, the other half rests on responding to popular anger over administration corruption. Independent monitoring and external pressure remain mainstays of the government strategy. The revitalized MEC will support civil society contributions and engagement. Religious leaders will be enlisted to give guidance, provide support, and raise public awareness on the importance of fighting corruption. The government will continue to protect Afghanistan's independent media, including top-level commitment to offering increased security to journalists, in the wake of recent attempts by terrorists to intimidate the press.

V. HELPING THE PRIVATE SECTOR

The government is working with the private sector to identify sources of graft and build a corruption-free investment environment. Private sector corruption in Afghanistan takes two forms. First, bribing public officials provides privileged access to government functions. Second, the private sector itself often engages in acts of corruption, such as releasing false medicines into the market or falsifying tax and financial reports.

The government will introduce measures to reduce opportunities for corruption and increase the cost of graft. A comprehensive deregulation program will simplify business processes and reduce opportunities to extract bribes in exchange for licenses. Examples include the one-stop shops for permits and licenses that have expanded to provinces, and the new simplified business visa process. A new High-level Reporting Mechanism under the High Economic Council will increase the cost of engaging in corruption by responding to business complaints directly or referring them to the Attorney General's Office.¹⁰

Solutions for corruption can also come from the private sector itself, with some policy support from the government. For instance, private or non-governmental certification entities or companies can offer technical standards and certification for product quality. The Afghan National Nursery Grower's Organization (ANNGO) is one example from Afghanistan's horticulture sector of a voluntary program that registers, inspects and certifies fruit trees nurseries in 24 provinces. Other countries have successfully used similar measures to provide quality certification in domains as diverse as pharmaceuticals and building code inspection. Provided that the inspectors are themselves registered and accountable, these can provide cost-effective ways to build a level playing field for Afghanistan's entrepreneurs.

VI. INTERNATIONAL PARTNERSHIPS

¹⁰ The OECD *Designing a High Level Reporting Mechanism for Business* describes a High Level Reporting Mechanism as, "an in-country process for receiving, assessing, and quickly resolving complaints from companies confronted with bribery solicitation or similar concerns in specific administrative processes or public projects. The primary purpose is to provide an early and independent point of recourse to companies and to propose, wherever possible, a 'quick fix' before the situation escalates."

Afghanistan's international partners have three important roles. First, long-term, predictable support will allow anti-corruption reforms to become institutionalized. This is critical to the success of this strategy. Our partners will need to sustain and expand the Afghanistan Reconstruction Trust Fund, working through Development Councils to build efficient, clean, and reliable government systems. Second, protecting reformers from reprisals means providing senior officials with sufficient backing, security, and support to protect ministry reformers; particularly in the security sector. Third, donors have themselves at times turned a blind eye to bad practices that enable corruption. The government will work closely with the international community to strengthen oversight, reporting, and follow-up.

VII. MONITORING AND REPORTING MECHANISMS

Monitoring the implementation of this strategy rests with the High Council on Law and Anti-Corruption. To ensure continuous and thorough monitoring, the following steps will be taken:

1. The High Council will create a special secretariat for monitoring and reporting in the Office of the President.
2. All the institutions that have been named in this strategy have a duty to share an implementation plan for this strategy in a month's time after the strategy is finalized. The implementation plans will be approved by the High Council.
3. All the institutions named shall present reports of their activities and progress at least every three months.
4. The special secretariat will publish a general report about the implementation of this strategy and progress made through media every six months.

VIII. MEDIUM AND LONG-TERM ACTIONS

The introduction to this strategy noted that the fight against corruption would be a marathon, not a dash. No country ever completes in full the fight against corruption. The measures described in this paper are the opening shots of a national campaign, not the final plan for victory. Our challenges are not merely that corruption inherently requires long-term commitments and institutional reforms but also that corrupt people do not give up their illicit rents without a fight. Strategies that worked in the first phase become less effective as corrupt people learn their weaknesses and devise new schemes of their own.

Rather than write the comprehensive anti-corruption plan, the goal of this strategy has been to put in place a framework that allows our government deal with current problems in a way that will let us learn and adapt over time. Several months before the conclusion of the strategy's first phase, the High Council will commission an independent review to assess its impact. Based on the review, the High Council will make recommendations to an incoming government on approaches to fighting corruption that should be continued; those that need improvement, and those that should be replaced by new measures and innovations.

This strategy has foreshadowed some of the challenges that will arise as central government responsibilities are transferred to provinces, districts, and municipalities. The advance of peace will be

accompanied by large-scale demobilization of armed combatants, a process which creates well-known corruption risks of its own. The stepped-up fight against the drug trade will drive innovation in financial corruption that can only be addressed through new forms of global cooperation.

IX. CONCLUSION

Fighting corruption in Afghanistan is synonymous with advancing the rule of law and the administration of justice, both of which are deeply held national values that reflect the aspirations of every segment of Afghan society. We believe that the five pillars defined for this first phase of the program will remain the guiding framework for advancing our rule of law project, with civic mobilization becoming increasingly more central as the government's credibility increases and people gain the trust and self-confidence to use the political machinery to provide the impetus for change. In phase two the number of ministries covered will increase and new landscapes shaped by corruption's contours will make themselves known.

We conclude this strategy on a note of humility. In this strategy, we have outlined a framework and a series of reforms that we believe will produce significant results and renew the social compact between the Afghan government and our people. But the fight against corruption will be neither quick nor easy.

The pathologies of corruption run deep. We cannot win this battle without the help of the entire Afghan nation. Just as corruption knows no ethnicity, place, or gender, so the fight against corruption must be built on a whole of Afghanistan vision. It must answer the question "what kind of country do we want to leave our children?"

We have presented a series of causally linked reforms that we believe will change the way our citizens experience their government. These reforms are deeply-grounded in our religion, history, and culture; in our Constitution; and in our national dialogue on self-reliance. They are the elements of a program that will reduce opportunities and increase the cost of engaging in corrupt behavior. They pave the way for reformers inside and outside the government to build the networks that will fend off attacks and propel the reform movement forward.

This program is for our youth. While we know well that the battle will extend well beyond this administration, the reforms we have presented will equip today's reformers with the tools they need to make a difference now.

ANNEXES

ANNEX 1: AFGHANISTAN ANTI-CORRUPTION IMPLEMENTATION MATRIX

Benchmark	Implementer	Deadline
Pillar 1: Political Leadership and Empowering Reformers		
Enforce full 100% compliance with asset disclosure requirements for senior officials.	Administrative Office of President	February 2018
National leadership consultation of the President on anti-corruption efforts	Offices of the President and CEO	December 2017
Empowering Laws: (1) Enact a Whistle-blower Protection Law, (2) Amend the access to information law to meet international best practices and strengthen the recently established Oversight Commission on Access to Information; (3) Revise civil and criminal codes to seize illegally obtained assets and exclude those convicted of corruption from political office.	MoJ	December 2017
Introduce an awards program for civil servant individual and team achievements in fighting corruption.	IARCSC	December 2017
Establish an independent palace Ombudsmen	Office of the President	December 2017
Pass a consolidated subnational governance policy.	IDLG	February 2018
Establish Independent Judiciary: (1) Open trials, (2) Community Engagement, (3) Independent Judicial Services Commission.	Supreme Court/Office of the President	June 2018
Pillar 2: Reforming the Security Sector		
Appoint a High Oversight Board to provide guidelines and audits of senior security-related appointments and promotions.	NSC	December 2017
Prepare guidelines for pilot program on public commentary on senior appointments	Mol	June, 2018
Transfer Afghan National Civil Order Police (ANCOP) and the border guards from Interior to the defense ministry, with all senior commanders to undergo full review.	MoD/Mol	June 2018
Expand electronic payroll to all accessible districts.	Mol	June 2018
Defense Planning, Budget and Strategy: (1) publish unconditional defense strategy and a detailed defense budget, (2) publish an anti-corruption action plan for this sector.	NSC	December 2017

Benchmark	Implementer	Deadline
Complete a security sector fiduciary risk assessment.	MoF/Mol/MoD	June 2018
Include civil society inputs in the development of new governance or anti-corruption legislation and policies.	Office of the President	December 2017
Ghost Soldiers/Police: (1) develop a verification plan detailing personnel and payroll procedures, (2) develop daily attendance sign in procedures using identification numbers, (3) ensure use of fully operational electronic system to track payroll data, (4) training for internal audit and investigative powers.	NSC	December 2017
Oversight on Secret Procurement: (1) publish current oversight mechanisms for confidential procurement, (2) provide parliament with detailed audit reports related to defense and security sectors.	NSC	December 2017
Pillar 3: Replacing Patronage with Merit		
Revitalization of the civil service training center and curriculum, with at least 5,000 inductees taking core courses in public administration and anti-corruption.	IARCSC	December 2018
Public advertising and competitive selection for all positions.	IARCSC	December, 2017
At least 5,000 superannuated or non-performing civil servants managed out or given education option packages after which they either meet performance criteria or leave the civil service.	MoLSAMD/MoHE	December 2018
Appointments and the Stage Examinations [<i>Setazh-e-Qazaye</i>]: (1) broaden the membership of the Stage committee to include vetted and independent representatives from the Legislative, Judiciary, Executive and relevant Civil Society organizations, including members of academia and foreign experts, (2) restrict appointments outside of the Stage process and ensure a transparent and competitive process.	MoJ/Supreme Court	June 2018
Pillar 4: Prosecuting the Corrupt		
Strengthen anti-corruption laws and regulations.	MoJ	February 2018
Create an independent judicial commission to oversee and audit appointments.	Office of the President	June 2018
Consolidate all anti-corruption bodies except the independent joint anti-corruption and evaluation committee (MEC) under the office of the Attorney General.	Office of the President	December 2017

Benchmark	Implementer	Deadline
Reform the offices of <i>Taqnin</i> (Legislative Drafting), <i>Huquq</i> (Legal Affairs), and <i>Qaza-e Dawlat</i> (Government Cases in the Ministry of Justice).	MoJ	June 2018
Advance discussions and agreements on extradition, cross-border crime, and recovery of stolen assets.	AoP, MoFA/AGO	June 2018
Introduce at least 50 prosecutors into secure districts.	MoJ	September, 2018
Access to Justice: (1) improve citizen's access to justice across the country, (2) strengthen case management systems in courts, including implementing safe archiving, (3) strengthening coordination within the judiciary and law enforcement organs.	Supreme Court/ AGO/MoJ and Police	December 2018
Open trials: (1) ensure all trials are open to the public in accordance with the law, (2) issue and enforce clear directives requiring open trials, (3) encourage community monitoring, and ensure court verdicts are made public at the local level.	Supreme Court	December 2018
Create a channel for citizens to report corrupt officials without fear of reprisals: (1) monitor complaints through a public channel and ensure that those who report corruption can see the progress of their case, and receive feedback, (2) an audits of complaints system should be publically available, (3) establish an ombudsman system (An effective complaints management system would need an ombudsman to ensure that the process was secure, transparent, and effective).	Supreme Court	December 2018
Pillar 5: Follow the Money June 2018		
Propose an accounting law that would set national standards for all public agencies and license auditors and accounting firms.	MoF	February 2018
Full implementation of the Financial Performance Improvement Program.	MoF	December, 2019
Move the financial crimes task force to the attorney general's office	Attorney General	December 2017
Amend Afghan law to require that the full text of government awards, contracts, and contract alterations must be published as a condition of their coming into force.	NPA	December 2017

Benchmark	Implementer	Deadline
Strengthening the supreme audit office through a revision to the supreme audit law	Supreme Audit Office	June, 2018
Secure the required capacity and resources to build capacities of relevant officials for collecting, publishing, storing, accessing, and sharing contract data and execution of a transparent public procurement system.	NPA	December 2017
Implement the Addis Tax Initiative and the Common Reporting Standard, to ensure better tax revenue transparency and accountability.	MoF	December 2017
Customs Reform and Transparency: (1) reform the customs services in line with principles of the Arusha Declaration of the World Customs Organization (WCO), (2) advertise the rates and procedures at the borders and inland custom depots, on website or through public service.	MoF	February 2018
Fulfill the WTO transparency by enacting and implementing legislation, regulations, and practices mandated in the WTO Accession Package.	MoCI	December 2018

ANNEX 2: THE UNITED NATIONS CONVENTION AGAINST CORRUPTION (UNCAC)

1. Afghanistan signed the UN Convention Against Corruption (UNCAC) in 2004 and ratified it in 2008. The purpose of this annex is to provide more detail on how key themes under UNCAC will be strategically targeted through the government's anticorruption strategy as it gets implemented and gains force.
2. Afghanistan's anti-corruption strategy is aligned with the main thematic areas of the UNCAC. What distinguishes our strategy from the UNCAC framework is Afghanistan's emphasis on developing the institutions able to implement UNCAC provisions rather than on the detailed provisions themselves.
3. The five key themes that inform the UNCAC strategy are as follows:
 - I. **Preventive measures** dealing with: policies and practices; anti-corruption bodies, codes of conduct for public officials; public procurement and financial management; and advance public reporting requirements;
 - II. **Criminalization and enforcement** dealing with: bribery of national public officials, foreign public officials; embezzlement; misappropriation or other diversion of property by a public official; trading in influence; abuse of functions; illicit enrichment; bribery in the private sector; embezzlement of property in the private sector; laundering of proceeds of crime; concealment, obstruction of justice; statute of limitations; prosecution, adjudication, and sanctions; freezing, seizure and confiscation; protection of witnesses, experts, victims and reporting persons; specialized authorities; cooperation between national authorities; cooperation between national authorities and the private sector; bank secrecy; criminal records; and jurisdiction;
 - III. **International Cooperation** including on: extradition, transfer of sentenced persons, mutual legal assistance, transfer of criminal proceedings, law enforcement cooperation, joint investigations, and special investigative techniques;
 - IV. **Asset Recovery** including on: prevention and detection of transfers of proceeds of crime; measures for direct recovery of property; mechanisms for recovery of property through international cooperation in confiscation; international cooperation for purposes of confiscation; return and disposal of assets; and financial intelligence; and
 - V. **Technical assistance and information exchange** including: training and technical assistance; collection, exchange and analysis of information on corruption; and implementation of the Convention.
4. The Government will continue to utilize the UNCAC Implementation Review Mechanism. The functioning and performance of the mechanism is guided and overseen by the Implementation Review Group, which is an open-ended intergovernmental group of State parties.
5. **Preventive measures** will be handled in Afghanistan via the Fiscal Performance Improvement Plan (FPIP) led by the Ministry of Finance, and Key Anti-corruption Initiatives led by the Attorney General. The FPIP will focus on public procurement and public financial management, while the Attorney General will cover the judiciary, public prosecution, money laundering, anti-corruption bodies. The Civil Service Commission will cover the public sector and codes of conduct for public officials.

6. **Criminalization and enforcement** is a key component of the anti-corruption plan. Rules and enforcement will be strengthened in all the twenty six UNCAC areas: i) bribery of national public officials foreign public officials and officials of public international organizations; ii) embezzlement, misappropriation or other diversion of property by a public official; iii) trading in influence; iv) abuse of functions; v) illicit enrichment (unexplained increases in assets of an official); vi) bribery in the private sector; vii) embezzlement of property in the private sector; viii) laundering of proceeds of crime; ix) concealment, obstruction of justice; x) liability of legal persons; xi) participation in and attempt at corruption; xii) knowledge, intent and purpose as elements of an offence; xiii) statute of limitations; xiv) prosecution, adjudication and sanctions; xv) freezing, seizure and confiscation; xvi) protection of witnesses, experts, victims and reporting persons; xviii) consequences of acts of corruption; xix) compensation for damage; xx) specialized authorities; xxi) cooperation with law enforcement authorities; xxii) cooperation between national authorities; xxiii) cooperation between national authorities and the private sector; xxiv) bank secrecy; xxv) criminal record; and xxvi) jurisdiction.
7. The Government is currently reviewing the recommendations of the UNCAC Implementation Review Group¹¹. These recommendations provide a solid basis to tackle the systematic improvement in the legislative framework for anti-corruption. Some of the key recommendations under the criminalization and enforcement theme are:
- Explicitly criminalize active bribery of public officials;
 - Criminalize the active bribery of foreign public officials and officials of public international organizations and consider criminalizing the passive bribery of such persons;
 - More fully criminalize the misappropriation, embezzlement and other diversion of property by a public official, in particular to cover intangible property;
 - Consider criminalizing: i) trading in influence and ii) abuse of functions; and iii) bribery and embezzlement in the private sector.
 - Consider introducing an asset declaration system for all public officials;
 - Continue efforts to criminalize illicit enrichment;
 - Ensure that liability for UNCAC offences may be applied to all types of legal persons including state institutions, departments and enterprises as well as legal persons that are not corporate entities;
 - Provide a clear classification of corruption crimes; particularly, consider designating corruption crimes committed by public officials as felonies due to their seriousness;
 - Consider clearly stipulating a disqualification from holding positions in state owned enterprises for persons convicted of corruption crimes;
 - Consider clearly stipulating the possibility of relocating witnesses and experts; and
 - Consider providing for the possibility of mitigating punishment of accused persons who provide substantial cooperation in investigations or prosecutions of corruption offences.

¹¹ See [Implementation Review Group Executive Summary 7th session](#).

8. **International Cooperation** will also be improved. It will cover extradition, transfer of sentenced persons, mutual legal assistance, transfer of criminal proceedings, law enforcement cooperation, joint investigations, and special investigative techniques.
9. Some of the key recommendations provided by the UNCAC Implementation Review Group being considered under the International Cooperation theme are:
 - Adopt guidelines for extradition and mutual legal assistance procedures;
 - Ensure that all UNCAC offences are extraditable in light of the dual criminality requirement;
 - Consider allowing accessory extradition;
 - Consider designating the Convention as the legal basis for extradition in respect of corruption offences or ensure that all the Convention offences are extraditable in all the bilateral extradition treaties;
 - Inform the Secretary-General of the United Nations whether Afghanistan considers the Convention as the legal basis for extradition;
 - Take measures to simplify and expedite extradition procedures; and
 - Consider adopting measures to allow for the possibility of transferring criminal proceedings to and from other States Parties.
10. **Asset Recovery** efforts will continue to be a key focus. UNCAC priorities in this area are: prevention and detection of transfers of proceeds of crime; measures for direct recovery of property; mechanisms for recovery of property through international cooperation in confiscation; international cooperation for purposes of confiscation; special cooperation; return and disposal of assets; and financial intelligence.
11. The Government is considering a particular issue raised by the UNCAC Implementation Review Group. Article 66 of Afghanistan's Anti-Money Laundering (AML) Law mandates the establishment of a fund for asset recovery and for asset sharing. However, it has been pointed out that there are no detailed measures in place on the management or administration of frozen, seized and confiscated assets. These procedures will be developed and implemented.
12. **Technical assistance and information exchange** will continue to be pursued. Training and technical assistance will be sought from our development partners with a particular attention on continuing and expanding technical cooperation with highly effective anti-corruption bodies around the world. The collection, exchange and analysis of information on corruption will be core business for the lead Afghan anti-corruption bodies and we will seek help in the efficient and effective implementation of the Convention.