PRACTICE NOTE

Status of Developing Afghan Governance and Lessons for Future Endeavors

Steve Sternlieb*

Building the capacity of and reforming Afghan governance is widely viewed as the key to success in Afghanistan. Assessing progress, however, is hampered by limited data outside the Afghan security ministries – the Ministries of Defense and Interior – and by the lack of a common definition of governance. Available reporting suggests building governance capacity is far from complete. Varying definitions of governance, coupled with the use of the term by numerous organizations without defining it, results in addressing too broad a range of issues. It would be more useful to concentrate on the core of governance – providing the services the Afghan government has committed to provide to its citizens. This, in turn, requires that Afghan ministries have the functional capacity to carry out their responsibilities, including financial management, budget formulation and execution, policy and strategic planning, and service delivery. However, time is growing short. The Afghan experience provides some important lessons that could guide future endeavors for the international community. First, this paper discusses progress in building ministerial capacity. Second, it discusses recent efforts to link continued financial assistance to Afghanistan with improved governance. Third, it describes how the lack of a commonly accepted definition of governance complicates assessing progress. Finally, it offers conclusions and observations about the failure to establish an autonomous Afghan governance capacity.

For more than a decade, improving governance has been recognized as the most difficult and critical challenge involving Afghan reconstruction. The Special Inspector General for Afghanistan Reconstruction (SIGAR) reports that U.S. policymakers have consistently identified building the capacity of and reforming Afghan governance as the key to success in Afghanistan (SIGAR 2012, 22).

Available Data Shows Slow Progress at Best in Achieving Governance

The conclusion of virtually every Administration and outside assessment, except for the World Bank (World Bank 2012: 6) has been that Afghan central governmental capacity and effectiveness has increased, but that local governance remains weak and all levels of government are plagued by governmental corruption. In May 2012 the World Bank reported that after an initial rise government effectiveness was declining. It characterized the declining trend as worrisome and said that it needed to be reversed. U.S. assessments assert that the deficiencies in governance could jeopardize stability following the expected 2014 transition (CRS 2013: 9). As discussed below, while Afghan central governmental capacity and effec-

* Independent researcher, U.S.
  sternliebs@yahoo.com

tiveness may have increased, at least in the security ministries, the Afghan government is far from being able to operate without outside assistance. This raises important questions about the prospects for effective Afghan governance.

Progress has lagged in achieving governance capability in the security ministries

Among U.S. departments and agencies, the source of most governance assessments, the US Department of Defense (DoD) provides the most extensive reporting on governance. It provides detailed capability assessments for the security ministries, the Ministry of Defense (MOD) and Ministry of Interior (MOI), and more generalized assessments for the rest of the Afghan government.[1] DoD defines capability levels and assesses key functions within the two security ministries.

Progress in governance capability in the MOD and MOI has been slower than predicted. In April 2009, DoD predicted that based on current missions and ministerial development plans, the MOD would be capable of conducting primary operational missions by mid-2011 (the highest level of capability, an organization, unit, agency, staff function, or installation that is capable of conducting primary operational missions, rated as Capability Milestone (CM) 1 (DoD 2009: 9, 17).[2] It did not predict when the MOI would be capable of conducting primary operational missions. A year later, in April 2010, progress had slipped by one year. DoD then predicted that the MOD was expected to be largely capable of conducting primary operational missions by mid-2012. It also predicted that until July 2011 the majority of the MOI would not reach a lower capability level, which is defined as the ability to work with the mentoring team to accomplish its assigned tasks or otherwise known as CM2 (DoD 2010: 101–102,113). As of December 2012, the date of the latest DoD assessment, neither the MOD nor the MOI were rated as capable of autonomous operations (DoD 2012: 49, 51).

After 2010 DoD divided its CM1 category into two parts: CM1A, capable of autonomous operations, and CM1B, capable of executing functions with coalition oversight only. In its December 2012 report, covering the period April 1, 2012 through September 30, 2012, DoD was only predicting when the MOD and MOI would be capable of executing functions with coalition oversight only or CM1B status, with no mention of achieving CM1A or autonomous operations status.

In the December 2012 report, DoD assessed forty-two capability areas within the MOD and General Staff. This included operations, policy and planning, personnel, acquisition, and logistics. It did not rate the MOD or General Staff as capable of autonomous operations in any assessed capability. The MOD was judged capable of executing functions with coalition oversight only in two capability areas and the General Staff in four capability areas. All other capabilities required varying levels of coalition assistance, with intelligence policy and gender integration being rated as incapable of accomplishing their mission. DoD projected that between mid-2013 and the end of 2014 the MOD and General Staff would be capable of executing functions with coalition oversight in all but four areas—transparency and accountability, gender integration, and two areas involving the Afghan Air Force where becoming capable of executing functions with coalition oversight only was projected to be achieved after 2014.

DoD assessed thirty capability areas within the MOI, including: strategy and policy, the uniform and border police, personnel management, logistics, and acquisition and procurement. As with the MOD assessments, DoD did not rate the MOI as capable of autonomous operations in any assessed capability. The MOI was judged capable of executing functions with coalition oversight only in two capability areas and required varying levels of coalition assistance in most other areas, except for two where it was rated as incapable of accomplishing its mission - gender and human rights and the Afghan

Public Protection Force. DoD projected that the MOI would become capable of executing functions with coalition oversight between mid-2013 and the end of 2014 in all but one area: democratic policing, which was given an indefinite date of completion (DoD 2012: 47,49,51).

DoD's failure to project when the MOD and MOI will be capable of autonomous operations is particularly troubling. This is because after 2014 it is unclear as to whether any advisors will remain, although DoD expects there will be a need for continued coalition oversight. The Commanding General of U.S. and coalition forces in Afghanistan said in January 2013 that his top priority for beyond 2014 is to deploy a significant number of advisors in the MOD and MOI as part of a post-2014 U.S. presence (Seiff 2013). Even if a post-2014 presence is approved, advisor positions must be filled. DoD reported that as of September 1, 2012, 51 of 185 advisor positions for the MOD were vacant but in the process of being staffed by the U.S. military, Ministry of Defense Advisors Program, or contractors (DoD 2012: 47). This author has observed the staffing process firsthand and seen that it can be difficult and time-consuming because it depends on voluntary cooperation. DoD provided no comparable data for the MOI.

Assessments of non-security ministries are more limited but also show progress has lagged

Information on non-security ministries largely consists of generalized descriptions, with only limited individual ministry assessments. The DoD is the source of most of the general assessments. The lack of periodic detailed assessments by any agency, akin to DoD's assessments of the MOD and MOI, make tracking overall governance progress difficult.

Beyond DoD, the U.S. Government Accountability Office (GAO) and the U.S. Agency for International Development (USAID) are the primary sources of non-security ministry assessments. The most recent reporting this author could find from these institutions was a June 2012 USAID report on the results of a project it commissioned on budgetary units. The project conducted risk assessments of all assigned budgetary units in non-security Afghan ministries, as well as other offices which are currently receiving program budgeting reform technical assistance, such as the President's Office and Supreme Court. The aim of the assessment was to determine their current capacity in program budgeting implementation (USAID 2012: 6 - 8).[3] The assessment evaluated twelve variables related to management, organizational structure, and technical capacity of the budgetary units. Based on the ratings, budgetary units were classified as "strong", "above average", "average" and "weak". Following is a summary of the assessment results. As can be seen from the summary, of the thirty-eight budgetary units assessed, more than half were assessed as requiring at least two more years of support before they are capable of operating autonomously.

· Six ministries (16% of the total) were rated "strong" in their capacity to implement program budgeting reform and can be considered for graduation from project based support in 2012.
· Twelve budgetary units (32% of the total) were rated "above average," and will require at least one more year of project support, particularly in the new reform areas such as procurement and financial planning, and performance monitoring reporting.
· Fifteen budgetary units (39% of the total) were rated "average" in their capacity to implement program budgeting reform and will require at least two more years of support to be able to implement the reform without external assistance.
· The remaining five budgetary units (13% of the total) were rated "weak", and will require major internal reforms and continued project support for at least two years before they are able to implement program budgeting reform without external assistance.

In July 2010, GAO reported on Afghan ministerial capacity (GAO 2010: 28–29).[4] Based on a review of USAID data, GAO stated that USAID has increasingly included and emphasized capacity building among its programs to address the government of Afghanistan's lack of capacity to sustain and maintain many of the programs and projects put in place by donors. In 2009, on a scale of 5, with 1 representing the need for substantial assistance across all areas and 5 representing the ability to perform without assistance, USAID rated the capability of 14 of 19 Afghan ministries and institutions it works with as either 1 or 2. For example, the Ministry of Agriculture, Irrigation, and Livestock was given a rating of 2—needing technical assistance to perform all but routine functions—while the Ministry for Rural Rehabilitation and Development was given a rating of 4—needing little technical assistance.[5] Although USAID noted the overall improvement among the ministries and institutions in recent years, none were rated as being able to perform without external assistance. As discussed above, the June 2012 USAID-sponsored assessment of budgetary units in thirty-eight non-security Afghan ministries and other offices showed that three years later most were still judged as not being able to operate autonomously.

Other reporting on governance is more general but equally troubling. In a December 2012 assessment of national governance, DoD stated that the Afghan government continued to develop its capacity to provide stable, effective, and responsive governance to the Afghan population (DoD 2012: 103,106). However, the long-term sustainability of the Afghan government is challenged by corruption, ineffective program monitoring, sub-national government budget funding shortfalls, an inability to generate revenues sufficient to cover the cost of government operations, and limited public financial management capacity. Furthermore, poor linkages between the national and sub-national levels of governance and an imbalance in the distribution of power between the three branches of government, with power concentrated in the executive branch, continue to limit effectiveness and legitimacy.

Limited human capacity and a lack of appropriate formal training and education within the civil service and Afghan populace also impede the development of stable and sustainable government across Afghanistan. Although DoD reported that the Afghan government continued to develop its capacity to provide stable, effective, and responsive governance to the Afghan population in a somewhat contradictory statement in the same report, DoD stated that during the period April 1, 2012 to September 30, 2012, the executive, legislative, and judicial branches of the Afghan government demonstrated mixed progress in meeting their respective responsibilities and making gains toward long-term sustainability (DoD 2012: 103).

DoD also provided a gloomy assessment of sub-national governance. It reported that sub-national governance structures operated to varying degrees of effectiveness at provincial, district, and village levels. DoD did not provide its methodology or data sources so its reporting appears to be anecdotal.

The Afghan government has also reported on governance constraints beyond U.S. government evaluations. In a July 2012 report for the Tokyo Conference, the Afghan government said that capacity constraints still remain a big bottleneck to budget execution, hindering public sector program implementation and public service delivery (Government of the Islamic Republic of Afghanistan 2012: 15).

The government's Public Financial Management Program in the Governance Cluster aims to improve the public financial management system, as well as increase budget execution, efficiency, and transparency in the management of public finances. Key challenges in this area include capacity constraints at the national and especially sub-national levels; weak planning and budget formulation; donor earmarking of funds and funding delays; and challenges in com-

munication and coordination across ministries, among donors and between national and sub-national entities. The Afghan government said it is committed to improving provincial-level planning, budgeting and implementation; developing the capacity of line ministries in finance, procurement, and project management; developing a Medium-Term Budget Framework with hard budget ceilings; and effectively reprioritizing spending according to national priorities. Whether the Afghan government succeeds in improving fiscal governance remains to be seen.

SIGAR and GAO Reporting Highlight Shortfalls in Tracking Governance Progress

In an October 2011 report, SIGAR discussed the shortfalls in measuring progress in improving governance (SIGAR 2011a: 9). SIGAR reported that the U.S. Embassy in Afghanistan had not been able to determine how much progress had been made to date in building ministry capacity at the Ministry of Agriculture, Irrigation, and Livestock because it did not have sufficient or complete data. Capacity-building activities and the performance data collected were not consistent, making it difficult for the U.S. Embassy to incorporate them into its assessment. Moreover, there were no performance baselines and targets for any performance indicators. The indicators being used largely measured the outputs of capacity-building efforts, rather than the results achieved. Without a mechanism that can sufficiently and reliably assess and report on progress made in building the Ministry's capacity, SIGAR concluded that the U.S. Embassy cannot determine whether the strategy is working and if resources are properly aligned. Without being able to assess progress, these agencies cannot identify what changes are needed to improve both the effectiveness of their programs and to ensure sustainable results.

In a September 2011 report, GAO said that the overall results of U.S. efforts to improve Afghanistan's public financial management capacity cannot be fully determined because of the following: (1) U.S. agencies providing capacity assistance to the Afghan government have reported mixed results of their efforts, and (2) weaknesses in USAID's performance management plans and frameworks, such as lack of performance targets and data, prevent reliable assessments of USAID's results. USAID's evaluations of its two primary public financial management projects indicated that some activities were successfully completed, while others were terminated because their usefulness was questionable. U.S. Treasury Department advisers assessed that even though their assistance at the Afghan Ministry of Finance had a positive effect, the results fell short of what they were trying to accomplish (GAO 2011: 13).

Donors Seek to Link Continued Financial Assistance to Improved Governance

On July 8, 2012, representatives from seventy countries, international organizations, and non-profit groups met in Tokyo to create a framework for continued international support for Afghanistan's economic development. The support was intended to cover the transition at the end of 2014 through the "transformation decade" (2015–2024). At the conference, the international community pledged to provide an estimated $16 billion in aid from 2012 through 2015, but with conditions. In return for the assistance, the Afghan government promised to implement political and economic reforms to improve governance. This included making public institutions more accountable, and tackling pervasive corruption. The conference declaration stated that the participants recognized that good governance at national and sub-national levels is essential for strong and sustainable economic development and improved livelihoods of the Afghan people.

An annex to the declaration entitled the *Tokyo Mutual Accountability Framework* sets out mutual commitments, together with corresponding indicators, and a monitoring

mechanism. The framework committed the Afghan government and the International Community to monitor performance in five major areas of development and governance as follows (Japan Ministry of Foreign Affairs 2012).

1. Conduct credible, inclusive and transparent Presidential and Parliamentary elections in 2014 and 2015.
2. Improve access to justice for all, particularly for women.
3. Improve integrity of public financial management and the commercial banking sector.
4. Improve the Afghan government's revenue collection and the capacity of line Ministries' to develop and execute budgets accountable to, and incorporating, local needs and preferences.
5. Achieve inclusive and sustained growth through a focus on human development, food security, private investment, and decent work and employment opportunities and the improvement of Afghanistan's ranking in the human development index.

As part of the regular monitoring process, progress is to be reviewed on a regular basis by existing entities, the Standing Committees and Joint Coordination and Monitoring Board. This is to be supplemented by a Senior Officials Meeting to be held in 2013, and thereafter every second year, to review progress and update indicators where needed; and a Ministerial-level Meeting to be held in 2014, and thereafter every second year, to review progress, update indicators, assess resource requirements and renew international commitments.

In part to demonstrate that Afghanistan would uphold those commitments, Afghan President Karzai issued an administrative reform decree on July 26, 2012 that requires virtually every ministry and government body to develop a work plan, complete unfinished tasks, file specified reports, and/or carry out specified reforms. The Afghan government has made commitments before that have not come to fruition, so it remains to be seen whether these latest commitments are met. In fact, DoD reports that the decree has been met with skepticism because demands and timelines were not combined with a comprehensive financial implementation plan or enforcement mechanisms (DoD 2012: 103).

Lack of a Commonly Accepted Definition of Governance Complicates Assessing Progress

Clausewitz wrote in *On War* that "The first, the supreme, the most far-reaching act of judgment that the statesman and commander have to make is to establish … the kind of war on which they are embarking." That same principle can be applied to governance.

The U.S. Department of Defense (DoD), World Bank, various United Nations (UN) Agencies or Departments, Organization for Economic Co-operation and Development (OECD), and Institute on Governance have varying definitions of governance.[6] In March 2006, the UN Economic and Social Council Committee of Experts on Public Administration addressed basic terminology in governance and public administration. The Committee recognized that there are some fundamental concepts and terminologies of governance and public administration that need to be defined in order for there to be a common understanding of them throughout the United Nations system. It acknowledged that these concepts and terminologies often are not applied in a uniform way. In its 2006 report, the Committee wrote that the use of the terms "governance" and "public administration" gained unprecedented momentum in both their quest and usage in the nineteenth and twentieth centuries. However, the Committee said that as the twenty-first century gets under way, there does not seem to be a consensus as to what they mean. In a highly dynamic environment politically, socially, economically, and culturally, these terms mean different things in different contexts (ECOSOC 2006: 1–2).

Six years later a common definition of governance remained elusive. In a January 2012 article entitled *What Does Good Governance Mean* published in the UN University World Institute for Development Economics Research newsletter, the author noted that "Good governance" is a term that has become a part of the vernacular of a large range of development institutions and other actors within the international arena. What it means exactly, however, has not been so well established." The author noted that in general, work by the World Bank and other multilateral development banks on good governance addresses economic institutions and public sector management, including transparency and accountability, regulatory reform, and public sector skills and leadership. Other organizations, like the United Nations, European Commission and OECD are more likely to highlight democratic governance and human rights aspects of political governance, which are issues largely beyond the Bank's mandate (UNU 2012: 1).

A common definition across governments, multilateral organizations, and non-governmental organizations was still lacking as recently as January 2013. SIGAR, which has provided the most extensive reporting on governance in Afghanistan, based on input from a variety of U.S. government agencies including DoD and USAID, has not defined what it means by the term governance. Each of the nine quarterly reports which SIGAR has issued between January 2011 and January 2013 have a section on governance, yet none of the reports define what SIGAR means by governance. Rather all nine reports cover a potpourri of topics.

For example, the governance section in SIGAR's most recent quarterly report, issued in January 2013, has five major sections: reconciliation and reintegration; national and sub-national governance; judicial reform and rule-of-law; anti-corruption; and human rights (SIGAR 2013: 95–121). In contrast, the October 2012 Civil-Military Strategic Framework for Afghanistan jointly issued by the U.S. Ambassador to Afghanistan and the Commanding General, U.S. Forces-Afghanistan separates governance from other activities. The plan addresses governance separately from both rule of law as well as reconciliation and reintegration (GAO 2013: 40).

In seeking to address so many facets of governance, the donor and oversight communities have lost sight of its core function—providing the services the Afghan government has committed to provide to its citizens. As discussed above, much of the reporting on governance is general in nature. Consequently, after years of governance capacity building efforts, there is little analysis of why progress has been slow and what can be done to improve governance.

Conclusions and Observations for Future Governance Building Efforts

Prospects for Afghan autonomous governance are not bright. Progress in governance capability in the MOD and MOI, the focus of extensive mentoring and reporting by DoD, has been slower than predicted. DoD has stopped projecting when the MOD and MOI will be capable of autonomous operations. Instead it only predicts when the two ministries will be capable of executing functions with coalition oversight only. While DoD would like to keep a significant number of advisors in the MOD and MOI as part of a post-2014 U.S. presence there is no assurance it will be able to do so given the uncertainties surrounding a continued presence in Afghanistan. Even today DoD cannot fill all its advisor positions. Thought needs to be given to what would happen if the MOD and MOI were required to operate without coalition assistance after 2014 and whether adjustments in their capacity development are necessary. It may be too late to wait until 2014 to address how to handle undesirable outcomes.

Reporting on non-security ministry capability is sparse and in critical need of attention. Available reporting shows that much remains to be done. The lack of regular assessments of governance capacity outside the MOD and MOI is a collective failure on

the part of both the USAID, which administers the bulk of governance support to non-security ministries and other offices, and the U.S. government audit community in Afghanistan. There is a critical need for such assessments. Without them it is impossible to know which governance building programs are succeeding and which are not, and why. One is left to speculate on why success has been elusive. There are a number of possibilities, including that the donor community is trying to impose a western model of governance on an Afghan culture that has different values; training deficiencies involving the curriculum, trainers, or a combination of the two; and a high trainee turnover so that the people trained move on to other endeavors, resulting in the US agencies constantly having to train new people and never catching up. It is critical that more attention be focused on the outcome of governance efforts and on courses of action that address the root causes which prevent success.

Improving governance is a shared responsibility of the donor community and the Afghan government. In July 2012 the donor community sought to link future financial aid to improved governance. This was followed by an Afghan government administrative reform decree requiring virtually every ministry and government body to take steps to improve governance. However, given the Afghan government's failure to honor past commitments unless donors demonstrate the seriousness of their concerns by reducing financial aid if commitments are not kept, the status quo will likely remain unchanged.

The Afghan experience provides some important lessons that should guide future endeavors. While the experience in Iraq has reduced the appetite for expansive nation-building initiatives, events in countries such as Mali and Syria may result in future endeavors. The following actions should be taken in concert by the host government, participating multilateral organizations, and individual donor nations in future endeavors. First, agree on a definition of governance accepted by

the host government and all donors. Second, irrespective of the definition of governance, develop outcome based measurable metrics. Third, at least on an annual basis, conduct assessments of each ministry and major institution receiving governance assistance. This assessment should assess progress against the metrics, identifying root causes if there is a lack of progress, and adjusting governance efforts as necessary based on the assessments. Fourth, condition future aid on demonstrable progress in improving governance.

Notes

[1] DoD also assesses the operational effectiveness of Afghan National Army and Afghan National Police units. Since this paper addresses ministerial capacity, not individual unit operational effectives, it does not include this data.

[2] In April 2009 DoD tracked progress of the MOD and MOI using a four-tier scale of Capability Milestones (CMs). CM1 denoted the highest level of capability. It described an organization, unit, agency, staff function, or installation that is capable of conducting primary operational missions. Depending on the situation, units may require specified assistance from the Coalition or international community.

[3] The project's program budget advisors, which were embedded in 38 budgetary units and serving as mobile teams to assist certain ministries as needed, provide on-the-job training and technical assistance in program budget preparation and execution. The project's technical assistance is aimed at gradually building capacity of budgetary units to prepare their program budgets and to execute them with minimal or no assistance from the project. At USAID's request, the project conducted assessments of the 38 assigned budgetary units to determine their current capacity in program budgeting and to recommend actions to strengthen capacity to ensure sustainability of the project's assistance.

[4] Although the report's principal focus was on USAID's agricultural programs it also addressed broader ministerial capacity.

[5] Other than the two ministries cited as examples GAO did not identify the ministries that were rated.

[6] See (DoD 2011, 155), (WB 2011) , (ESCAP, undated), (UN Women, undated), (OECD 2006), and (IOG 2010)

References

Congressional Research Service. 2013. *Afghanistan: Post-Taliban Governance, Security, and U.S. Policy*, CRS Report RL30588. Washington DC, USA: CRS

Government of the Islamic Republic of Afghanistan 2012 *Towards Self-Reliance: Strategic Vision for the Transformation Decade.* Kabul, Afghanistan: Government of the Islamic Republic of Afghanistan

Institute on Governance 2010 *Defining Governance.* Ottawa, Canada: IOG

Ministry of Foreign Affairs of Japan 2012 *Tokyo Conference on Afghanistan The Tokyo Declaration Partnership for Self-Reliance in Afghanistan From Transition to Transformation.* Tokyo, Japan: MFA

Organization for Economic Co-operation and Development 2006 *DAC Guidelines and Reference Series Applying Strategic Environmental Assessment: Good Practice Guidance for Development Co-operation.* Paris, France: OECD

Sieff, Kevin 2013. "Departing U.S. general in Afghanistan weighs gains and uncertainty", *Washington Post,:* 30 January 30.

Special Inspector General for Afghanistan Reconstruction 2011 *Actions Needed to Better Assess and Coordinate Capacity-Building Efforts at the Ministry of Agriculture, Irrigation, and Livestock*, SIGAR Audit 12–1. Arlington, USA: SIGAR.

Special Inspector General for Afghanistan Reconstruction 2012 *Quarterly Report to the United States Congress* (January). Arlington, USA: SIGAR.

Special Inspector General for Afghanistan Reconstruction 2013 *Quarterly Report to the United States Congress* (January). Arlington, USA: SIGAR.

U.S. Agency for International Development 2012 *Risk Assessment Report on Sustainability of Program Budget and Associated Reforms for 38 Assigned Budgetary Units.* Washington DC, USA: USAID**.**

U.S. Department of Defense 2009 *United States Plan for Sustaining the Afghan National Security Forces* (April). Washington DC, USA: DoD

U.S. Department of Defense 2010 *Report on Progress Toward Security and Stability in Afghanistan and United States Plan for Sustaining the Afghan National Security Forces* (April). Washington DC, USA: DoD.

U.S. Department of Defense 2011 *Department of Defense Dictionary of Military and Associated Terms*, Joint Publication 1–02, (November 2010 as amended through January 2011). Washington DC, USA: DoD

U.S. Department of Defense 2012 *Report on Progress Toward Security and Stability in Afghanistan* (December). Washington DC, USA: DoD

U.S. Government Accountability Office 2010 *Afghanistan Development: Enhancements to Performance Management and Evaluation Efforts Could Improve USAID's Agricultural Programs*, GAO-10–368. Washington, USA: GAO

U.S. Government Accountability Office 2011 *Afghanistan Governance: Performance-Data Gaps Hinder Overall Assessment of U.S. Efforts to Build Financial Management Capacity*, GAO-11–907. Washington, USA: GAO

U.S. Government Accountability Office 2013 *Afghanistan: Key Oversight Issues.* Washington, USA: GAO-13-218SP

United Nations Economic and Social Commission for Asia and the Pacific undated *What is Good Governance.* Bangkok, Thailand: ESCAP http://www.unescap.org/pdd/prs/ProjectActivities/Ongoing/gg/governance.asp

United Nations Fund for Women undated *An Introduction to Governance, Good*

Governance and the process of Engendering Economic Governance. New York, USA: UN Women

United Nations Economic and Social Council Committee of Experts on Public Administration 2006 *Compendium of Basic Terminology in Governance and Public Administration.* New York, USA: ECOSOC

United Nations University 2012 *What Does Good Governance Mean*, UNU-WIDER Angle newsletter (January). Tokyo, Japan: UNU

World Bank 2011 *What is Governance.* Washington DC, USA: WB

World Bank 2012 *Afghanistan in Transition: Looking Beyond 2014 Volume 2.* Washington DC, USA: WB