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TRANSITION TO DECENTRALIZATION IN AFGHANISTAN THROUGH PUBLIC FINANCIAL MANAGEMENT LENS

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INTRODUCTION

Afghanistan has made substantial progress in building a Public Financial Management system since 2002. Fiscal capacity has improved over the last two decades raising domestic revenue from an estimated USD 405 million in 2006 to USD 2.8 billion in 2019. Over the past few years, the government has also implemented ambitious reforms improving accountability and budget execution. Through its reforms, the government is working towards strengthening the PFM institutions and their capacities to allocate resources and provide services efficiently at the center. Resource allocation and expenditure management at the subnational level will require further budget planning, performance monitoring, and accounting systems to respond to Afghanistan's development needs.

Afghanistan's current fiscal system is highly centralized. A strong centralized system reflected in the Afghan constitution of 2004 is meant to consolidate its monopoly over natural resources and enforce the stronger law rule (Murtazashvili, 2011). The current constitution provides a way for administrative de-concentration through subnational governance, calls for municipal and council elections (district level). Subnational governance policies have been crafted previously but not a law that prescribes authorities of subnational governments. The executive political and fiscal authorities rest with the central government. Since no municipality, municipal council or council (district level) elections have taken place, all subnational and local government officials are accountable to the central government. The mayors are currently directly appointed by the central government and are managed through the Independent Directorate of Local Government (IDLG) except for the Kabul municipality which has more autonomy. Besides the central ministries, the municipalities can raise revenue by levying fees in urban centers and can expend revenue raised on basic urban services.

This paper looks at the current public financial management system and examines whether it permits the transition to political decentralization. Fiscal capacity is of immense importance, currently non-existent at the subnational level and limited in the central ministries. Provincial budgeting is weak, and there is little incentive in place for local authorities to be accountable and transparent. A lack of political will to improve subnational governance, insufficient discretionary resources, a weak civil service structure, and limited fiscal capacity are key challenges. These challenges will be magnified in a decentralized form as well. If not tackled through structural reforms and a coherent long-term public financial management strategy, poverty and inequality levels may worsen.

BACKGROUND

Afghanistan has been performing poorly across world indices measuring different aspects of governance and stability. In the Fragile State Index (FSI) 2020, Afghanistan ranks 9th in the low bottom for the global index's fragility. FSI individual fragility and performance indicators show that (1) Afghanistan has the highest level of "Factionalized Elites" (2) the group grievances are high, (3) economic inequality is vast, and (4) has very ineffective and inadequate public services. Similarly, the Worldwide Governance Indicators (WGI) show deteriorating government effectiveness and increasing political instability and violence in 2019. In 2020, Transparency International put Afghanistan on a highly corrupt countries list, despite a slight improvement in the index from 2014 – 2019.

Afghanistan's highly centralized structure has often come under criticism as a means to govern an ethnically diverse country due to its power-sharing failures, inequitable development and poor service delivery. Poor service delivery and political uncertainties may serve as a case for political decentralization (Thier, 2020). The last three presidential elections led to heightened political tensions adversely affecting the country's security and economy; for example, uncertainty around the disputed 2014 presidential election led to a fiscal crisis. Revenue in 2014 declined as economic growth decreased substantially because of the political uncertainty; expenditures outstripped revenue, causing a fiscal cash crisis (Byrd W. A., 2015).

Historically, Afghanistan has had a limited fiscal base and the weak central government has been unable to expand its control beyond the urban center. The narrow fiscal base constrained the government's ability to deliver and maintain quality services for the population (Roy, 2020). Also, to sustain national stability, the government has always relied on informal and formal arrangements with local power brokers. A weak central government also undermines the state's capacity to create a monopoly over the use of the nation's natural resources and to consolidate power.

The experience of the last two decades and more recently negotiations with the Taliban have called for exploration of alternative solutions to achieve prosperity and to sustain peace. There has been limited academic research on political and fiscal decentralized governance models for the country. However, decentralization as a potential solution to Afghanistan's current problems predates the crafting of the 2004 constitution. Decentralized governance in Afghanistan was thought to address informal arrangements between the center and local power brokers under formal institutions by increasing their participation (Rubin, 2000). Post-2004, there has been an ethnic divide that was more visible during the 2014 presidential elections stalemate, and various factions contesting presidential elections feared marginalization by the central government. Decentralization in Afghanistan and providing autonomy to subnational level governance can resolve contestation of power by groups and the "winner takes all" dilemma (Their, 2020).

The literature of decentralized systems points towards substantial merits of subnational governance that puts power closer to the people, reduces corruption, reduces poverty and regional inequality, creates a public-centric budget, and provides an incentive (re-election) to politicians to deliver services. However, in practice, the results have been mixed.

Political decentralization, transferring executive authorities to elected local officials, requires fiscal decentralization that provides an incentive for stronger interaction between citizens and elected officials. The reasons and causes of political decentralization vary across countries. Key objectives include; alleviating poverty, balanced economic development, discontent from a centralized system, improved service delivery, and harmony for pluralistic societies, among others (Shah, 2004) (Martinez-Vazquez, 2011). A decentralized political state's functioning requires sub-national financial resources for local authorities to deliver services effectively (Rondinelli, 1999).

There has been a steady move towards decentralization in the last century. More than 75 countries have worked on transferring executive powers and financial responsibilities to local governments with mixed results (Ahmad, Devarajan, & Khemani, 2005). Localization is thought of as a solution to dysfunctional central governments and lack of voice. At the same time, localization has also created challenges of elite capture, worsening macroeconomic management because of weak fiscal discipline and beggar-thy-neighbor policies (Shah, 2004).

Aside from the political motivation to seek political decentralization, the other fundamental reason is the central government's failure to deliver basic services to the local population. Weak public financial management systems or public expenditure does not provide the desired outcomes to meet the local population's basic needs. Even in a decentralized setup, service delivery can be hampered by weak subnational governments' capacity, accountability, transparency, and weak competition (Kahkonem & Lanyi, 2001).

Weak institutional capacity at the subnational government levels will lead to inefficiencies and corruption. There is potential for an increase in corruption if there is a disconnect between the local population and local government (Mello & Barenstein, 2002). Local elites' capture of resources will further exacerbate problems due to a lack of fiscal discipline and transparency. In a rent-seeking environment and corrupt environments, decentralization will increase non-productive expenditure (Sow & Razafimahefa, 2015). The government's accountability, transparency, and governance strength are critical for the service delivery for fiscal decentralization to achieve its desired outcome. Public financial management transparency levels at the central government level are interlinked with the local government's public financial management (Ahmad, Albino-War, & Singh, 2005).

Fiscal decentralization requires a thorough design and division of fiscal roles to the different tiers of government. The assignment of authorities includes the distribution of tax and revenue sources, expenditure responsibilities, inter-governmental fiscal transfers or grants, and local government borrowing. Weak capacity of the government, insufficient fiscal controls, limited supervision, and external accountability in public spending will result in corruption and waste of public resources. The pace of building the fiscal capacity of local governments will be a slow process as constraints on decentralizations are gradually lifted (Smoke, 2001). It took more than a decade to build the fiscal capacity of the current Afghanistan centralized government as computerized systems were complex and not understood by the Ministry of Finance staff (Ghani, Nehan, Lockhar, & Massoud, 2007).

In a conflict context, decentralization has the potential to reduce ethnic conflict where democratic institutions can proliferate, create opportunities for just and equitable economic growth, and if local level expenditure increases; otherwise conflict will accelerate (Siegle & O'Mahony, 2005). Countries with a history of ethnic conflicts, weak central government control, and disproportionate access to natural resource revenues are particularly vulnerable (Siegle & O'Mahony, 2005). Elite competition over natural resources and power struggles among various factions will plunge the situation into further conflict. The decentralization process may further trigger tensions if there is a strong sense of unequal access between groups (Diprose & Ukiwo, 2008)2008. Fiscal decentralization in a less developed country that has transitioned to political decentralization will have no effects on development if elite capture is strong enough to manipulate free and fair local elections (Pal & Roy, 2010).

RECENT PFM REFORMS, CONSTRAINTS, AND DEFICIENCIES

The 2018 national budget reforms took major steps towards improving transparency and accountability. The national budget documents provided unprecedented detailed information on provincial and district levels to increase transparency. Some of the major changes included (1) establishing a credible and predictable annual budget, (2) established the strict fiscal rule of "use it or lose it" by abolishing the automatic carry-forward practice, (3) moving from poor performance projects to good performance projects, (4) using international practices for budget comparability, and (5) introducing a unified, top-down budget process. The reforms provided similar accounting standards and consolidated budgets to reduce the recurrent and capital budget fragmentation.

On the Treasury side, structural reforms were introduced to strengthen cash management and commitment control. The process provided a better overview of available cash at Treasury against the commitments and obligations of ministries. The ministries provided financial plans against their approved budget on a monthly planned spending basis. This ensured that ministries spent money against the approved budget and project plans. The ministries were also required to register contracts exceeding AFN 500 thousand with the Treasury through purchasing modules.

The reforms were aimed to build a foundation to make the national budget a tool of development and instrument of effective fiscal policy. The building block of policy budgeting is credibility, realism, transparency, and accountability. However, the reforms stalled after the 2018 and 2019 national budgets, leaving the PFM with considerable vulnerabilities that result in corruption, ineffective projects, poor service delivery, unbalanced development, and reducing the impact of government expenditure on development.

Despite some reforms, PFM systems still have deficiencies, including the budget, Treasury, and accounting. The budget is instrumental for the fiscal policy's effectiveness and for the government to achieve desired policy objectives. The current budget formulation is weak, increasing the risk of administrative corruption and ineffective expenditure during budget execution. There is a lack of fiscal transparency and limited information on revenue and expenditure in the budget documents. Incrementalism in establishing Medium-Term Fiscal Expenditures creates an excess of allocation and undermines the credibility of the estimates. The weak budget execution arises from incrementalism, unpredictable aid, and inadequate human capacity.

In budget planning, the project selection does not go through a formal appraisal system, and projects are not selected based on a policy objective. They are not fully aligned with a national economic development strategy such as ANPDF. The budget planning stage does not follow a systematic procedure that includes multi-year planning and public investment management. The weakness leaves the budget process open to self-interest-based resource allocation and budget "Auctioning" (Payenda, 2019). The planning stage does not include assessments of projects based on cost-benefit analysis, fiscal impact, and value for money. The process of budget planning and approval is the starting point of sound public financial management.

The existing budget is not based on a multi-year budgetary framework for supplying public goods and services that reflects the authorities' policies and strategies. Since there is no multi-year planning, the expenditure ceilings assigned to spending units mostly increase or sometimes decrease and, in some instances, remain unchanged. Since there are no policy outlines, such changes are influenced by politicians and government bureaucrats, and the initial budget allocations are altered during the year. The deal mentality that prevails at this stage makes setting expenditure ceilings a fertile ground for political corruption.

The budget execution process is weak and vulnerable and increases the risk of widespread fraud and waste. The commitment, verification, payment order, and payments provide additional opportunities for corruption at the budget execution stage. At the commitment stage, the corruption activities that occur are inflated prices, violation of procurement laws and regulations. The controls at this level are weak, and there is little capacity of staff to perform their duties such as ensuring sound procurement practices. There are long-standing problems at both the verification stage and payment orders stage. One of the overwhelming challenges is payment to ghost employees, particularly teachers and security forces, without the delivery of goods and services ordered. Payment orders are issued without confirming the terms of the contract or determining if fair market prices are charged.

The accumulation of arrears by various ministries is an indicator of the lack of fiscal discipline and credible policies. Ministries have been accumulating arrears for years; for instance, in 2017, the Ministry of Interior Affairs alone had accumulated food expense-related arrears amounting to more than AFN 3 billion (USD 44 million). The deficiencies in budgeting and disbursement of public funds can result in the government's inability to pay for procured services. The arrears data is not publicly disclosed, and in some instances, the ministries pay it by re-allocation of funds from other projects.

Both the internal and external controls to detect fraudulent activities and to provide oversight are weak. Internal controls are undertaken by the ministries and external control by the Supreme Audit Office. The Parliament does not provide any oversight of the government's financial planning and execution. A strong external audit can establish an accountable system and enforce transparency. During the planning stage, the budget lacks input from both civil society and the legislature. In the draft budget submitted to the Parliament, the parliamentarians tilt the resource allocation toward their geographical constituencies that best serve their own interests (Byrd & Farahi, 2018).

These major weaknesses can further increase the risk of corruption and the waste of public resources if existing expenditure responsibilities are further decentralized. The COVID-19 pandemic relief expenditure is a good illustration of weak public financial management at the center and subnational governance levels. There was widespread corruption in the distribution of aid when provinces were given the authority over expenditures and the relief intended by donors had little impact. Mustafoiaths are the treasuries at the provincial level, and there is often collusion between the provincial officials and Mustafis (head of Mustofiath's) in expenditure management. There are no safeguards for proper record keeping at the subnational level, weak communication of information to MoF for consolidation, poor accounting regulation and practices, and fragmented accounting systems. Late reconciliation and clearing of accounts masks fraud and makes an accurate audit challenging.

Furthermore, fiscal risks are not entirely covered, and little to no information is provided on the government's fiscal liabilities. The national budget does not describe all contingent liabilities in the national budget. There are unreported government operations such as State-Owned Enterprises expenditure, incomplete fiscal information, and poor budget classifications that reduce the budget's comprehensiveness and thus affect the government's ability to report on, monitor, and audit public spending.

Fiscal vulnerabilities at the center are large. International aid finances around 75 percent of the total public expenditure (on and off-budget), and security expenditure is around 37 percent of the total expenditure (Haque, 2019). International grants will be critical and much needed in the post-peace scenario or even if the current situation continues. Within the current on-budget resource envelope, the current costing is inflated, leaving no room for fiscal space to implement government priorities. The poor public financial management practices coupled with weak ministerial capacity have resulted in weak budget executions.

With half of the government budget financed by international aid, a weak costing base provides little revenue and expenditure predictability. There is limited indication if the current and planned policies are affordable over the short and medium-term. The budget incrementalism based on the extrapolation technique increases budget ceilings for existing projects.

Overestimation doesn't give the budget planning process a strong base for policy planning, targeted budget cuts, and new policy initiatives. The existing weak expenditure baseline undermines the scope for budget alignment to specific fiscal targets, for instance, capping government deficits. The government budget deficit further increases after a mid-year review of the national budget partly due to overestimation.

Box 1. Performance on International PFM assessments and benchmarks

The latest PEFA Assessment of Afghanistan published in 2018 covers the period of 2014 – 2016, and the next assessment will cover the MoF budget reforms of 2018 and 2019 national budgets. Overall, the PEFA assessment shows considerable improvement in the country's public financial management system since 2004. There has been progress in developing PFM tools such as medium-term budgeting, macroeconomic forecasting, budget transparency, and public procurement. Despite the efforts, deficiencies remain in the PFM system, notably in the accounting, financial management information systems, internal controls, and the timeliness and quality of financial reporting and follow-up to audit observations. Some of the main PFM issues are:

- There is a marginal improvement in compiling realistic and credible forecast estimates.
- The lack of reliability in the budgeted revenue is due to changing macroeconomic and security conditions and a narrow revenue base. The deficient planning and programming in capital projects funds have also decreased reliability in the expenditure budgets.
- Managing fiscal risks remains an issue of concern.
- Operating and development budgets are presented separately, and there is no presentation of a consolidated budget document.
- There is a good degree of predictability in ministries' funding, but there are weaknesses in revenue and expenditure controls and reporting and accountability mechanisms.
- There is inadequate disclosure of a timely annual audited financial statement.

The PEFA 2016 assessment noticed decisive steps in developing the PFM systems in Afghanistan since 2010, but the improvements have been gradual and inadequate to improve scores across many indicators. No reforms were implemented in some areas, for instance, the development of a new chart of accounts, the financial management system was underway an upgrade, e-procurement was on a pilot basis, the established internal audit committees did not meet regularly, and weak oversight of the state-owned enterprises and corporations. There are weaknesses in the control environment and tax reconciliation and inefficiencies resulting from the recurrent and development budgets fragmentation.

The open budget survey has also found weak transparency and oversight of the national budget. Overall, the 2019 open budget survey provides a score of 50 to Afghanistan, higher than the global average of 40 in transparency. However, the level of transparency remains insufficient. The survey also points to weak oversight of the budget by the legislature and audit institutions. The legislature provides no oversight during the budget planning and implementation during the year.

Lessons learned and ways forward

There are many lessons from the previous implementation of public finance management reforms, and the fundamental changes require building internal capacity and a solid sequence of public financial management reforms. The process has been based on short-term objectives resulting in no strong outcomes. There is no long-term strategy linked to specific policy objectives or national strategy documents.

The PFM reforms plan and implementation have remained strong within the Ministry of Finance, but it has received limited engagement from other key line agencies and there is no evident political will to advance these reforms. Provincial-level reforms are absent from the current PFM and fiscal design reforms. The pay and incentives of employees remain highly uneven within government structures. The teachers' pay increase maintained tensions between the legislature and the executive branch in the 2021 proposed budget. The pay issue masks the reduction of budgets for Parliament's preferred projects. These projects never make it through the existing budget cycle process except when they are added at the last minute by making adjustments elsewhere or by increasing the deficit.

In the last five years, there has been a strong interest to generate tax revenue and nominal domestic revenue has increased substantially on a year-to-year basis. The law introducing a value-added tax has not been implemented and is facing serious implementation challenges due to weak governance structures. International aid that acts as a fiscal stimulus to on-budget spending covers the financing gap of almost 50 percent of the government's on-budget expenditure. Weak provincial governance, the influence of local elites, power brokers, illegal armed groups, and corruption has created leakages in revenue collection.

Thus far, the PFM area reforms have mostly targeted improving processes and institutional arrangements with short-term objectives. There is a need for creating sustainable PFM reform based on technical solutions situated within a long-term cycle that considers the impact on desired outcomes. The government should continue disclosing detailed data and promote fiscal transparency. The practice of providing timely and good quality data to the public through engagement will develop stronger demand and interest for the PFM reforms. Engaging a wider range of national actors and civil society organizations will make reforms transformational, and new practices will become embedded as routine work. At the political level, the engagement has been confined to the Cabinet, Parliament, and a handful of civil societies. Increased transparency and engagement will attract stronger political will for the reforms.

The PFM reforms should be complemented by reforms in other areas, especially in the civil service which has been one of the missing links in the adoption of structural reforms. The reforms should be institutionalized through strong coordination with ministries and the Civil Service Commission. The ministries are lacking both the capacity and incentives to comply with the PFM reforms. Previously, a few key people in the Ministry of Finance led the reform initiatives with limited technical assistance and support. With political reshuffling, the established momentum became fragile, partly due to the fact that the reforms were not institutionalized and lacked a long-term strategy for implementation. By operating in a vacuum, the program suffered constraints through the limitations of the staff, staff rotation policy and the continuing non-alignment of training and human resource development with the PFM reform process.

The international community has shown willingness to provide more aid to Afghanistan to support the peace agreement's implementation and provide public services until the government can reduce its reliance on external funding. The resource allocation across the political landscape will be challenging as it seeks to strike a balance among various factions, to reduce the incidence of breeches of the peace agreement and to avoid unbalanced development. International grants and government expenditures must be delivered equitably and linked to sustaining peace-building initiatives.

However, the existing public finance management capacity will not resolve the challenges in a decentralized political setup. The required fiscal capacity is non-existent at the provincial level and weak at the central level. An influx of aid may further undermine the state fiscal capacity and crowd out revenue mobilization efforts. At the local level, to sustain the peace, the government has to curtail extra-legal taxation, take control of border customs, and exert force to control extractive industries. The last two decades have shown that public expenditure and national budgeting institutionalization have taken time, and external resources failed to build core public finance capacity. The political decentralization heavily reliant on aid and fiscal transfers will reduce local government's incentive for accountability, revenue mobilization, and expenditure management.

The post-peace settlement aid has to be conditioned on the government's efforts to generate domestic revenue, regulate extractive industries, enforce fiscal discipline and improve the rule of law and the justice system. Rent-seeking behavior, illicit drugs, extra-legal taxation, and illicit exploitation of resources have financed illegal armed groups across the country who will threaten the peace and desired outcomes from political decentralization and the legitimate exercise of force and governance. In the past, international aid has sought to support some warlords to achieve political stability or in the war against an insurgency that now challenges the government's right to control the population. With a weak central government and weak policing, such forces will quickly capture the local resources depriving the population of essential services.

Any future political settlement will entail public finance challenges that will have wide-ranging implications for both the government's and the international community's ability to sustain and consolidate peace across the country. Political decentralization will create further fiscal stress and pressures in managing the public finances in a war-torn country burdened by ethnic conflict. The post-peace settlement requires strong public financial management reforms to support the transition to postwar peace-building and economic development success. There will be pressing needs that will create further fiscal pressures and demand attention on cross-cutting priorities. The international community and the government have to strive to achieve success against the priorities of spending in public safety, demobilization, reintegration of ex-combatants, human capital, and infrastructure.

More extensive research is required to inform the policy-making process on both revenue mobilization and expenditure management. The balance among macroeconomic stability, resource allocation, and political stability will be the critical determinants that in the past were loosely managed.

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