

## **Role of SAI Afghanistan on implementation of Social & Environmental Alignment Framework of Ministry of Public Work**

### **Summary of National Development Strategy in relation to the environment:**

National Environmental Strategy aims to improve the quality of life of the Afghan people through the protection, maintenance and improvement of the environment of the country, respectively The Strategy in order to provide guidelines for the inclusion of environmental issues in policies and development priorities of Afghanistan, for the company with the growth of the economy and reducing Poverty, uses a coherent manner.

#### **The following objectives must be achieved:**

- Ensuring a clean and healthy environment for the Afghan people.
- Achieve sustainable economic and social development with the preservation of natural resources and the environment.
- Provide effective environmental management of the country through participation of all interested agencies

#### **Thematic Strategy:**

- 1- Forestry and pasture.
- 2- Protected Areas and diversity of life.
- 3- Water and Wetlands.
- 4- Air Quality.
- 5- Urban planning and environmental management of industrial waste.
- 6- Education and environmental awareness.

Almost 80% of the Afghan population to meet their daily needs, rely directly on natural resources. In 2003, the "post-conflict environmental assessment" of the United Nations Environment Programme (UNEP) in Afghanistan, which many means of livelihood due to environmental degradation caused by war, poverty, overpopulation and other means of survival, severely under threat has it. Reduction in the foundation of the country's natural resources vulnerable to natural disasters and lack of food has increased, so, more poverty and sustainable livelihood opportunities for machinery is reduced.

#### **The urban environment:**

In the urban environment, human health, according to incomplete set of liquid and solid waste, as well as the lack of clean drinking water and hygiene infrastructure, is at risk. Measures are not taken. In addition, a large number of polluting industrial activity regardless of environmental protection and health workers, are taking place. Land and other resources, such as natural and cultural heritage, according to incomplete development activities of planning or lack of planning, has deteriorated significantly. New housing in sensitive areas and hazardous areas including steep ground, areas where the risk of landslides, exposed Spate right by the sea and drainage areas, areas prone to earthquakes and areas have means of livelihood, are created. New housing regardless of the needs of energy and other natural resources will be constructed.

## Priority Programs of National Environmental Protection Agency

Training and capacity building  
Legal and regulatory framework  
Awareness and environmental education.  
Information and policy on the environment

### The role of government

According to Article 15 of the Constitution the state shall adopt necessary measures to maintain and improve forests and the environment.

#### Ownership:

All biological resources and other natural resources within the national borders is under the sovereignty of the state.

#### State duties:

1. Conservation, established the basic system further revival of ecology and natural resources.
2. Prevention and control of pollution
3. Planning

### Role of Supreme Audit office

Till recently, the function of The Supreme Audit Office was conducted in accordance with the previous audit law which was limited in its scope vis-à-vis areas of audit and auditing planning, presentation of the audit findings to the national assembly (only financial audit report was discussed by the national assembly), etc.

However, with the passing of **The New Audit Law** approved by the Parliament under Article 50, 75 & 98 of the constitution of Afghanistan and issued by the Government on 10<sup>th</sup> of Hammad 1392 (Solar Year) i.e. 30<sup>th</sup> of March 2013, a major milestone in the history of SAO has been achieved which has opened up a new chapter.

Thus, in line with the chief aim of the Lima Declaration for independence in public sector auditing i.e for auditing of state finances, performing its duties independently as per the Law of the Land and international best practices, with its function extending but not limiting to audit of financial statements, compliance audit and performance audit of every organization which utilizes the budget, funds and assets of the State, it shall submit its report to the President and the National Assembly. These reports are now required to be published.

The New Audit Law has three chapters containing 27 Articles. The three chapters are;

Chapter 1-General Provisions  
Chapter 2-Duties & Authorities and;  
Chapter 3-Miscellaneous Provisions

The significant Articles amongst these are described briefly to appreciate the mandate of this New Audit Law

**Article 2-** The **objectives** of this law are to report on the following;

- Sound realization / implementation of revenues and expenditure of governmental organizations' budget.
- Consistency of financial and accounting activities of the Government and all other Government organizations that are utilizing or holding public properties in view of the provisions of legislative documents.
- Transparency in Government accountability and all other Government organizations that are utilizing or holding public funds or properties.
- Safeguarding of public properties.
  - **Article 5** of the Law mandates SAO to audit all the budgetary entities including the President's Office, National Assembly, Legislature, Independent Commissions, the Attorney General Office, Enterprises, Governmental companies and joint stock companies, municipalities, besides others.

**Article 9-** Duties & Authorities are;

- To draft, prepare and approve audit plans.
- To execute audit and implement the prepared plans.
- Cooperative protocols with similar SAIs of amicable countries and other National & International organizations.
- To enact guidelines, procedures and instructions in order to implement in a better manner the provisions of this Law.
- To carry out audit in line with INTOSAI & in accordance with the provisions of this Law.
- To publish reports in its website.

**Article 12** states that the *reports are to be submitted to the President and National Assembly*. Besides this the Auditor General shall submit special audit reports, **performance audit reports**, compliance audit report etc., as and when required by the State President and National Assembly.

- **Article 18** states that the SAO shall conduct *the audit of accounting and financial affairs as per INTOSAI standards*.

**Environmental Audit can be conducted on:**

- On organization's functioning which affect the Environment
- A subject across organizations
- An organization as a whole
- Implementation of a statute
- A scheme

**Planning is a critically important process and involves navigation of:**

- 1- Setting the audit objectives
- 2- Setting the criteria
- 3- Scope of audit
- 4- Assessment of skill and knowledge required for conducting audit
- 5- Plan for bridging the gap through expert advice

- 6- Assignment of personnel
- 7- Finalizing guidelines
- 8- Time schedule for different stages;
- 9- Mid-term reviews/workshops;
- 10- Reporting schedule

#### **Additional items**

- ❖ Determining suitability of audit criteria
  - ❖ Determining an efficient and effective approach
  - ❖ Relevant accountability relationships
  - ❖ Remaining mindful of the users of audit reports
  - ❖ Reviewing the entity's internal audit system and
- Documenting the audit plan in the form of guidelines.

## **Project connecting arduous roads**

### **1. Background of the project:**

The project not only for the economic development of Afghanistan, but is also important for national unity. Almost half a century ago built the Salang Pass, north to south and vice versa transport all it has to shoulder. Salang Pass, with more than 10 thousand Vehicle daily by the, one of the busiest highway in Baghlan-Kunduz zone that connects to the Kabul-Jalalabad but in many cases by heavy falling snow or landslides damaged. The only alternative for rugged Bamiyan-Baghlan highway, which can only be used by small vehicles. Afghan government Bamiyan-Baghlan highway due to its strategic role as an alternative to the Salang Pass provides as highway degree that requires excessive expenses for the construction and maintenance is recognized.

### **2. Project Details:**

World Bank road project Frahndukush decided to include the following two projects, fund.

- 1- Bamiyan-Baghlan highway construction along the 152 km as a viable alternative to the Salang Pass that sometimes due to climatic conditions and maintenance are blocked. The road has negative social effects by using the civilian's land which is obligatory for then to sale their cultivation land for the road that is inevitable.
- 2- The long-term recovery and reconstruction of the Salang Pass tunnel and the construction of a new Tunnel on height of 2500 m to 3400 m length of 32 km. The road has not affected private lands and therefore not debatable issue of acquisition on the road.

### **The purpose of the environmental and social framework**

#### **Environmental and social framework specific objectives are:**

- 1- Guidance for preliminary survey and enhance positive impacts.

- 2- The arrangements described and presented in accordance with World Bank safeguard policies, environmental law and regulation is environmental impact assessment.
- 3- As a practical framework document and the implementation of appropriate mitigation measures and ensure that it continues to monitor.

**General guidelines for environmental and social framework**

Environmental and social framework necessary guidelines and procedures for assessing environmental and social risks and ensure that the adverse effects will be addressing properly. This framework is established the following principles:

- 1- To recognize the impact of environmental and social screening check list for the road
- 2- Reduce the effects of adverse environmental and social management plan
- 3- Plan and regulatory settings

<p><b>Procedures for Environmental Assessment of Afghanistan which have observed by SAI Afghanistan</b></p>
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Before 2005, there was no procedure Field inspection environment in Afghanistan. As a result, a large number of projects, such as digging wells or large irrigation projects regardless of their environmental impact was carried out. In addition, even up to now, in some cases environmental law by not implementing agencies, donors and international organizations. Now clear guidance as part of the Environmental Management Act to review the environmental impacts have been determined. In theory, the following steps are needed to check the environmental impact:

- 1- Every large project should provide a brief document to Department of the Environment in which positive and negative environmental impacts of the environmental agency could detect the same program.
- 2- After reviewing the document on behalf of the Board of Experts, Department of the Environment is one of the two do the following:
  - a- Suggests the next project without studying the next steps.
  - b- The project should document the effects of environmental inspection or preventive plan to introduce.
- 3- Planning environmental review that is described here, but alternatives must be considered in technology and design.
- 4- Once the environmental review document proposed by the Director General and Board experts, the project will be issued a license to start. If the license application is rejected for any reason, an appeal can be submitted up to 60 days after the date of rejection.

**National waste management policy**

A draft waste management policy was prepared in 2008. The policy recommendations for the management of medical waste, hazardous waste and municipal waste Frozen offers. Although this policy is still a draft, but the environmental impact study is trying to follow it is applicable in places such as hazardous waste according to international standards.

**- Air quality standards**

Afghan Air quality standards have been drafted. The main purpose of these criteria are as follows:

- Provide air quality survey
- Determining the quality assurance program
- New sources of pollution

- Public awareness

#### **- Law on Forests**

Forestry law was approved in 2012. The purpose of this law is management of forestry resources for sustainable resource management using a common approach that includes reforestation, maintenance, development, use and protect and increase the production and use of forest growth is to maintain equality. In addition:

- Reduce speed and avoid the dangers it.
- preventing flooding and soil erosion by wind.
- Control of flood risks.
- An increase in ground water
- Current water management
- Rehabilitation and maintenance of public parks for tourism growth
- Protection of animals and birds and their environment
- Conservation of biological diversity, ecosystems, and areas of normal life
- Control of Deserting process.
- encourage citizens to protect and manage forest resources.

#### **Other plans and strategies**

In addition to the above rules, Afghanistan trying preparing and drafting plans and policies of draft national plan for environmental management, such as sustainable management of pastures, which is supposed to replace the 1970 pasture.

#### **World Bank Policy on Social and Environmental Assessment.**

Environmental Strategy of the World Bank's approach and aims to solve environmental problems shows that the bank in all projects and programs financed the basis of sustainability are taken into account. Bank's Guidelines for Social and Environmental Assessment document prepared properly and implemented by the management team is pursuing environmental and social.

Documents for the reviewing environmental impact approach to guide planning and implementation of projects and ensure that the protection and safety of all policies and guidelines IFC environmental, health and safety, the World Bank and the Office is taken.

#### **Potential effects on the environment**

Rehabilitation of the Salang Pass current and repairing a tunnel, which is expected to have had the least environmental damage. However, Bamiyan-Baghlan lot of digging and busy roads pose and cut material if not managed properly, can be a serious injury for surface water.

Excavation pit on farmland species in the project area and probably could bring problems. In the same way, we need to will Crushed stone for building roads include operations that could damage the mobile environment is possible.

Furthermore, preventive measures and soothing the implementation of the provisions of the contract specifications for environmental protection and control of serious injury in this framework is proposed.

As a result of this, some of the damage that natural resources and biological imported as had been anticipated. Logging, clearing vegetables and destroyed irrigation canals have been identified damage that appropriate preventive measures have been proposed for them. But no effect on the migration routes of animals have not been diagnosed.

## **1. Possible effects social**

Road conditions are expected to improve community access to social services and positive impact on the labour market and help to increase the standard of living in the project area. Improved roads also led to rising income levels and reduce poverty in areas affected by the project. Based on the survey findings, socio-economic follow-up, and 60% of poor families in a fantastic location and a per capita income less than one dollar a day live. However, the project land acquisition and resettlement program in Baghlan elementary-Bamiyan Road and also fits. Width of 12 meters. The road is expected to reach 10 meters, a width of between 5 current roads is worth remembering that the revival of the Salang Pass will have no serious injuries because of the road work in areas that have land suitable for settlement, and it is not.

In order to prevent the earth and the complexities of financial resources for purchasing lands, an extensive review was conducted environmental and social impacts. This work includes the completion of the socio-economic study of the foundations in 1388 for projects that had been done by the United States Agency for International Development. A survey this month of September and October 1393 was to be made to ensure that the findings of previous studies have detailed and practical. According to Bamiyan-Baghlan road 750 families along the portion of agricultural land, residential and or - in the present study, the 600 will lose their business. A 100 percent comprehensive statistics on the situation of the affected families in the first part of the project was carried out which showed that 97% of the families affected. As well as a detailed plan has been prepared for the first part of which involves collecting the impacts of the project on land and property.

This part of the documentation for eligibility criteria and guidelines for procedures and consultations that must be done, is prepared.

## **2. The environmental and social impact analysis**

Negative environmental and social impacts of the project are expected to be negligible.

### **Positive effects**

- stimulate the local economy, regional and national
- Improve road safety and travel convenience
- Reduce travel costs and vehicles are traveling
- increase job opportunities and income
- Development of health services
- Better access to markets for agricultural products
- facilitate tax collection by government agents

### **Negative effects**

- losing ground
- Loss of residential buildings
- Loss of agricultural products
- Loss of Income
- Loss of trees, gardens and other green spaces.
- Contamination of water resources
- Air and water pollution
- Noise
- Soil erosion and sedimentation
- The acquisition of agricultural land
- Impact on road traffic
- Waste production

**Best Regard**

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