



**Independent Joint Anti-Corruption
Monitoring & Evaluation Committee**

Oversight and Accountability at the Afghanistan Red Crescent Society

An effective monitoring and evaluation system for Red Crescent programs is required to ensure appropriate oversight

The Afghanistan Red Crescent Society runs several major programs throughout Afghanistan, which are supported by funding from the Afghan government and international community. However, it has not implemented effective monitoring and evaluation systems to determine how well programs meet their objectives and serve end users. The lack of systematic measuring and tracking of program activities and results can undermine the effective implementation of all activities and decrease the optimization of the program.

Recommendation 7.8: The Afghanistan Red Crescent Society should implement a proper monitoring and evaluation system for all projects to determine whether programs and services are effectively reaching their intended beneficiaries.

Benchmark: Monitoring and evaluation system implemented within 6-months.

Expected Outcome: Effective monitoring of projects and increased effectiveness.

The Afghanistan Red Crescent Society needs to adopt a financial and accounting manual to enhance transparency and accountability

Currently, the Afghanistan Red Crescent Society does not have a comprehensive financial and accounting manual. Given that the Red Crescent receives all of its revenues from domestic and international public sources, a manual is required to ensure the transparent and accountable expenditure of funds.

Recommendation 7.9: The Governance Board of the Afghanistan Red Crescent Society should adopt and operationalize a financial and accounting policy and publish it on their official web site. The policy should cover financial and accounting procedures, adequate recording of transactions, proper logging of moveable and immovable properties, internal control mechanisms, financial coding, and the preparation of financial statements.

Benchmark: Financial and accounting policy adopted and published within 3- months.

Expected Outcome: Enhanced transparency, strengthened financial operation, adequate recording of all transactions, and strengthened internal control system.

The Supreme Audit Office should include the Afghanistan Red Crescent Society in its audit plans to oversee the expenditure of public funds

The objectives of the *Supreme Audit Office Law* include the compliance with legislation in financial and accounting activities of government agencies and other entities that use public



**Independent Joint Anti-Corruption
Monitoring & Evaluation Committee**

funds. The Afghanistan Red Crescent Society is partially financed through the collection of customs taxes, Haj contributions, and the sale of postage stamp. However, it has never been subject of an audit by the Supreme Audit Office in accordance with the Audit Law.

Recommendation 7.10: The Supreme Audit Office should conduct a financial audit of the Afghanistan Red Crescent Society and inform MEC of its findings, conclusions, and recommendations. A summary of its findings should also be published.

Benchmark: The audit is conducted, MEC is informed of the results, and a summary is published within 4-months.

Expected Outcome: Transparency and accountability for public expenditures is strengthened.