

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 15-24 Audit Report

Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress



DECEMBER
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SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

Since 2001, the U.S. government has made improving the lives of Afghan women and girls a priority and has solidified its commitment through the *U.S. Embassy Kabul Gender Strategy*; funding designated for Afghan women; and programming to support this vulnerable group. However, despite reported improvements in conditions for Afghan women, U.S. agencies, the Congress, nongovernmental organizations, and members of Afghan civil society have expressed concerns that Afghan women still face challenges and that gains made since 2001 may be difficult to sustain.

This audit followed up on SIGAR's 2010 report on U.S. funding designated for Afghan women. Its objectives were to (1) evaluate the extent to which the Department of Defense (DOD), Department of State (State), and the U.S. Agency for International Development (USAID) can identify and track U.S. funding and efforts to support Afghan women implemented from fiscal years 2011 through 2013; (2) determine the extent to which U.S. agency coordination has improved since SIGAR's 2010 report; and (3) evaluate the extent to which DOD, State, and USAID have assessed the overall impact of their efforts to support Afghan women, and are prepared to do so beyond 2014, in view of current and future challenges.

December 2014

Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress

SIGAR 15-24 AUDIT REPORT

WHAT SIGAR FOUND

Although the Department of Defense (DOD), the Department of State (State), and the U.S. Agency for International Development (USAID) reported gains and improvements in the status of Afghan women in fiscal years 2011 through 2013, SIGAR found that there was no comprehensive assessment available to confirm that these gains were the direct result of specific U.S. efforts. Further, although the agencies monitor and evaluate most of their individual efforts at the program or project-level, none of the agencies has compiled this information into an agency-level assessment of the impact these efforts have had on the lives of Afghan women, in accordance with best practices in managing and assessing government programs, and as called for in the 2011 *United States National Action Plan for Women, Peace, and Security*, and the 2012 *U.S. Embassy Kabul Gender Strategy*.

Together, DOD, State, and USAID reported spending at least \$64.8 million on 652 projects, programs, and initiatives to support Afghan women in fiscal years 2011 through 2013. However, SIGAR found that the full extent of the agencies' efforts to support Afghan women was unclear. For example, State and USAID reported spending an additional \$850.5 million on 17 projects, but could not identify the specific amount of funds within these projects that directly supported Afghan women. This lack of accountability is primarily due to the fact that none of the three agencies has effective mechanisms for tracking the funding associated with these projects.

SIGAR also found that agency responsibility for projects and programs to benefit Afghan women was fragmented. For example, multiple DOD commands and State bureaus and offices are responsible for implementing, tracking, and reporting on the departments' efforts relating to Afghan women. As a result, no single DOD or State office was able to readily identify the full extent of their department's efforts to support Afghan women. In addition, USAID officials told us that although gender equality and female empowerment policy goals are integrated into all of their programs, it was not possible to track funding by gender in the agency's financial management system, and its implementing partners did not separate funding by gender. The inability to identify the portion of the programs and related funding that specifically supports Afghan women could lead to inaccurate reporting of the agencies' efforts.

WHAT SIGAR RECOMMENDS

SIGAR recommends that the Secretaries of Defense and State and the USAID Administrator take action, and report back to SIGAR within 90 days, to (1) develop and implement agency-wide mechanisms to track the number and funding—both obligated and disbursed—of projects, programs, and initiatives that, either wholly or in part, support Afghan women; (2) use existing program-level monitoring and evaluation data and reports to conduct an agency-wide assessment of each agency's efforts to support Afghan women, which can be used as benchmarks for future programming and assessments; and (3) develop a plan and timeframes for assessing each agency's efforts to support Afghan women on an ongoing basis that account for the changing operational environment in Afghanistan, and implement the plan going forward.

In commenting on a draft of this report, DOD partially concurred with SIGAR's recommendations, stating that it has plans to track future spending on women in the Afghan National Security Forces and that its existing progress reports provide an overall assessment of women in Afghanistan. In their joint comments, State and USAID did not concur with SIGAR's recommendations because they believe their existing mechanisms for tracking and assessing their efforts supporting Afghan women are sufficient. However, given the difficulties all three agencies had in identifying the full extent of their efforts and the lack of agency-level assessments on the impact of those efforts, SIGAR maintains that the recommendations are valid and necessary, and will monitor their implementation.

Since SIGAR's 2010 report on U.S. funding directed at supporting Afghan women, DOD, State, and USAID have taken steps to improve coordination of their efforts in this area. The Interagency Gender Working Group and the Afghanistan Gender Task Force—both established in late 2010—are the primary mechanisms for the U.S. agencies to exchange information and coordinate efforts within Afghanistan. The three agencies also coordinate their efforts with coalition partners, Afghan ministries, and international and nongovernmental organizations in Afghanistan, although the mechanisms for doing so varied in method and frequency.

Officials from all three agencies reported that although the number of projects, programs, and initiatives specifically intended to benefit Afghan women will be consolidated after 2014, their efforts to support Afghan women will continue and, in some cases, the funding for these efforts will increase. However, the lack of agency-level assessments of the impact of these efforts to date, combined with ongoing challenges to implementing efforts to support Afghan women and with the U.S. government's expected reduced visibility over activities, will make it difficult for agency leaders and the Congress to understand and make decisions on future programs and funding in support of Afghan women.



Women showing inked fingers after voting in Herat, June 14, 2014.

Source: USAID/Afghanistan



SIGAR

**Office of the Special Inspector General
for Afghanistan Reconstruction**

December 18, 2014

The Honorable John F. Kerry
Secretary of State

The Honorable Chuck Hagel
Secretary of Defense

General Lloyd J. Austin III
Commander, U.S. Central Command

The Honorable P. Michael McKinley
U.S. Ambassador to Afghanistan

Dr. Rajiv Shah
Administrator, U.S. Agency for International Development

This report discusses the results of SIGAR's audit of the Department of Defense's (DOD), Department of State's (State), and the U.S. Agency for International Development's (USAID) efforts to support Afghan women. The report focuses primarily on efforts implemented from fiscal year 2011 through fiscal year 2013. SIGAR recommends that the Secretary of Defense, the Secretary of State, and the USAID Administrator take action, and report back to SIGAR within 90 days, to (1) develop and implement agency-wide mechanisms to track the number and funding—both obligated and disbursed—of projects, programs, and initiatives that, either wholly or in part, support Afghan women; (2) use existing program-level monitoring and evaluation data and reports to conduct an agency-wide assessment of each agency's efforts to support Afghan women, which can be used as benchmarks for future programming and assessments; and (3) develop a plan and timeframes for assessing each agency's efforts to support Afghan women on an ongoing basis that account for the changing operational environment in Afghanistan, and implement the plan going forward.

We received written comments on a draft of this report from DOD, and joint comments from State and USAID. DOD partially concurred with our recommendations; State and USAID disagreed with our recommendations. DOD's comments, State and USAID's joint comments, and our responses are presented in appendices IV and V, respectively.

SIGAR conducted this work under the authority of Public Law No. 110-181, as amended; the Inspector General Act of 1978, as amended; and in accordance with generally accepted government auditing standards.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

TABLE OF CONTENTS

Background.....	2
DOD, State, and USAID Tracking of U.S. Efforts and Funding to Support Afghan Women Is Fragmented and Limited.....	5
U.S. Agencies Have Taken Steps to Improve Coordination of Efforts Supporting Afghan Women	8
DOD, State, and USAID Have Not Assessed the Overall Impact of Their Efforts to Support Afghan Women.....	10
Conclusion.....	12
Recommendations	13
Agency Comments	14
Appendix I - Scope and Methodology	16
Appendix II - Limitations in Department of Defense, Department of State, and U.S. Agency for International Development Mechanisms for Tracking Efforts to Support Afghan Women.....	19
Appendix III - Department of Defense, Department of State, and U.S. Agency for International Development-reported Efforts for Afghan Women Mostly Aligned with U.S. Goals for Afghan Women.....	22
Appendix IV - Agency Comments from the Department of Defense	24
Appendix V - Agency Comments from the Department of State and the U.S. Agency for International Development.....	31
Appendix VI - Acknowledgments	42

TABLES

Table 1 - DOD, State, and USAID Reported Funding for Projects, Programs, and Initiatives Specifically Supporting Afghan Women, Fiscal Year 2011 through Fiscal Year 2013.....	5
Table 2 - DOD, State, and USAID Projects, Programs, and Initiatives for Afghan Women by U.S. Goal, Fiscal Year 2011 through Fiscal Year 2013	23

ABBREVIATIONS

ANSF	Afghan National Security Forces
CERP	Commander's Emergency Response Program
CSTC-A	Combined Security Transition Command-Afghanistan
DOD	Department of Defense
GE/WE	Gender Equality and Women's Empowerment
ISAF	International Security Assistance Force
MOWA	Ministry for Women's Affairs
NAP	U.S. National Action Plan on Women, Peace, and Security
NAPWA	National Action Plan for the Women of Afghanistan
State	Department of State
USAID	U.S. Agency for International Development
USAID/Afghanistan	USAID Mission for Afghanistan

Under the Taliban's rule from the mid-1990s until 2001, Afghan women and girls were severely repressed. They were denied access to education, employment, and health care, and subjected to extreme violence if they did not conform to Taliban-imposed rules. Improving the lives of Afghan women and girls has been a priority for the United States since late 2001. In December 2001, Congress passed the Afghan Women and Children Relief Act, authorizing the President to provide educational and health care assistance for women and children living in Afghanistan and as refugees in neighboring countries.¹ For fiscal years 2003 through 2010, Congress appropriated approximately \$627 million for the Department of State (State) and the U.S. Agency for International Development (USAID) to address the needs of Afghan women and girls. Although Congress did not appropriate specific funds to support Afghan women and girls for fiscal years 2011 through 2013, the Department of Defense (DOD), State, and USAID continued a variety of programs and initiatives that were specifically intended to support Afghan women and girls. In addition, in 2012 the U.S. Embassy in Kabul created the *U.S. Embassy Kabul Gender Strategy* to address the needs of Afghan women in mission policies and programming.

Although U.S. agencies have reported that conditions for women in Afghanistan have improved since 2001, those same agencies, as well as members of Congress, nongovernmental organizations, and members of Afghan civil society have expressed concerns that any gains made in this area may be difficult to sustain.² These concerns, along with the transfer of security responsibility from U.S. and coalition forces to the Afghan government and the reduced U.S. presence at the end of 2014, highlight the need for more information on the current status of Afghan women, the impact of the U.S. investment in women's projects, and the degree to which progress will be sustained after the transition.

The objectives of this audit were to: (1) evaluate the extent to which DOD, State, and USAID can identify and track U.S. funding and efforts to support Afghan women implemented from fiscal years 2011 through 2013; (2) determine the extent to which U.S. agency coordination has improved since our 2010 report; and (3) evaluate the extent to which DOD, State, and USAID have assessed the overall impact of their efforts to support Afghan women, and are prepared to do so beyond 2014, in view of current and future challenges.

For purposes of this report, we defined efforts that supported Afghan women as projects, programs, and initiatives that specifically supported Afghan women or girls living in Afghanistan,³ or had discrete, measurable portions of funding that specifically supported Afghan women or girls in Afghanistan.⁴ We limited our scope to projects, programs, and initiatives from DOD, State, and USAID because although other agencies—such as the Departments of Agriculture, Justice, and Homeland Security—have activities in Afghanistan, the majority of reconstruction efforts, particularly those related to women, are funded and administered by DOD, State, and USAID. Additionally, congressional requirements related to Afghan women are directed at DOD, State, and USAID. With the exception of our third objective, for which we considered information dating back to 2001, we

¹ Afghan Women and Children Relief Act of 2001, Pub. L. No. 107-81 (2001).

² State, *Department of State Implementation Plan of the National Action Plan on Women, Peace, and Security*, August 2012; USAID, *USAID Implementation of the United States National Action Plan on Women, Peace, and Security*, August 2012; House Armed Services Committee, Oversight and Investigations Subcommittee, "Transitioning to Afghan Security Lead: Protecting Afghan Women?" Hearing, April 25, 2013; Afghanistan Research and Evaluation Unit, *Equal Rights, Unequal Opportunities: Women's Participation in Afghanistan's Parliamentary and Provincial Council Elections*, March 2012; Afghanistan Public Policy Research Organization, *Afghanistan: Monitoring Women's Security in Transition—Baseline Report*, Kabul, Afghanistan, June 2013; Oxfam, *Women and the Afghan Police: Why a law enforcement agency that respects and protects females is crucial for Progress*, Oxfam Briefing Paper, Oxford, UK, September 2013; Afghanistan Independent Human Rights Commission, *Violence against Women in Afghanistan (The first six months of the year-1392)*, Kabul, Afghanistan, November 2013; and United Nations Assistance Mission in Afghanistan, *A Way to Go: An Update on Implementation of the Law on Elimination of Violence against Women in Afghanistan*, Kabul, Afghanistan, December 2013.

³ Examples of efforts that support Afghan women include an individual grant project that trained 40 female entrepreneurs in business and a large grant program that provided multiple, small-scale sub-grants in the \$5,000 to \$50,000 range to Afghan-led nongovernmental organizations to empower women. We defined initiatives as efforts that did not have associated funding, such as interagency working groups and advisors to Afghan ministries.

⁴ We purposely limited the scope of this audit to agency efforts solely focused on Afghanistan.

limited our scope to fiscal years 2011 through 2013. This limitation in scope was based on the fact that in 2010, we issued a report on our audit of \$627 million in funds Congress appropriated between 2003 and 2010 to address the needs of Afghan women and girls.⁵ Beginning with fiscal year 2011 allowed us to examine efforts the agencies implemented subsequent to that report, while ending in fiscal year 2013 allowed us to assess data for three complete fiscal years.

To accomplish our objectives, we reviewed U.S. policies, strategies, and plans that define goals and objectives for U.S. efforts for Afghan women, and U.S. policies and commitments for interagency coordination and coordination with external stakeholders. We analyzed data from DOD, State, and USAID on all the projects, programs, and initiatives they reported implementing from fiscal years 2011 through 2013 specifically supporting Afghan women. We also reviewed and analyzed challenges to implementing programming for women in Afghanistan. We interviewed officials from DOD, State, USAID, the International Security Assistance Force (ISAF), the North Atlantic Treaty Organization, and the Afghan Ministries of Interior, Defense, and Women's Affairs. We also interviewed officials with the United Nations Development Programme and the United Nations Assistance Mission in Afghanistan, representatives of seven Afghan women's nongovernmental organizations, and four independent subject matter experts. We conducted our work in Kabul, Afghanistan, and Washington, D.C., from August 2013 through December 2014, in accordance with generally accepted government auditing standards. Appendix I contains a detailed discussion of our scope and methodology.

BACKGROUND

Since late 2001, the U.S. government has made improving the lives of Afghan women and girls a priority and has solidified its commitment with funding and policies to guide its efforts. DOD, State, and USAID have reported that substantial progress has been made in improving the status of and conditions for Afghan women over the past decade. Gains include advancing the rights of women and girls; providing them with health, education and other services; and protecting them from violence. For example,

- USAID reported that primary school enrollment for girls increased from 39.7 percent in 2002 to 79 percent in 2010, and secondary school enrollment increased from 6 percent in 2003 to 30.2 percent in 2010.
- State reported that the first women's shelter opened in Afghanistan in 2002; by 2013, Afghanistan had 28 shelters in 19 provinces. State also noted that government referrals and political support for women's shelters have increased in recent years, indicating that the Afghan government is starting to accept the shelters as legitimate resources for women seeking legal and protective services.
- State reported that in May 2013, 27 percent of Afghan Parliament seats, one governorship, three cabinet positions, and 120 judicial positions were held by women.

Despite these reported gains, U.S. agencies, the Congress, nongovernmental organizations, and members of Afghan civil society expressed concerns that Afghan women continue to face challenges. For example, in its April 2014 *Report on Progress Toward Security and Stability in Afghanistan*, DOD reported that Afghanistan continues to face barriers recruiting women into the Afghan National Security Forces (ANSF). These barriers include a lack of programs and facilities, such as child care, latrines, and dormitories, to support women in the ANSF; adequate career paths for women; training that would provide females with skills equal to their male colleagues; and a general understanding of the need for acceptance of females in the forces. Additionally, the Afghanistan Independent Human Rights Commission reported that the number of reported cases of violence against women in 2013 rose by 25 percent compared with 2012.⁶ Finally, in early 2014, the Afghan

⁵ SIGAR Audit 10-13, *Greater Coordination Needed in Meeting Congressional Directives To Address and Report on the Needs of Afghan Women and Girls*, July 30, 2010.

⁶ See Afghanistan Independent Human Rights Commission, *Violence against Women in Afghanistan (The first six months of the year-1392)*, November 2013. It is unclear whether this increase in reported cases resulted from increased violence

Parliament approved, and the President signed into law, Article 26 of the Afghan Criminal Procedure Code, which included a prohibition on family members testifying against one another. The President later amended the law by decree because of concerns that Article 26 would negatively affect the prosecution of domestic violence and child abuse cases by restricting relatives of abusers from appearing as witnesses. However, a decree can be rescinded at any time; therefore, it is uncertain whether this amendment will be retained by future presidential administrations.

SIGAR Previously Reported on Funding Designated for Afghan Women and Girls

In 2010, we reported on \$627 million in funds appropriated by Congress to address the needs of Afghan women and girls.⁷ We found that State and USAID did not coordinate their approach to reporting on the use of these funds. We recommended that the Secretary of State, in consultation with the USAID Administrator, (1) develop consistent reporting requirements for all programs to provide data on beneficiaries and impacts; (2) develop a coordinated approach to reporting on the use of designated funds; (3) align activities to ensure consistency with the goals and benchmarks stated in the National Action Plan for the Women of Afghanistan (NAPWA)⁸ and other Afghan national strategies; and (4) target funds to the organizations repeatedly specified in the legislation, such as the Ministry of Women's Affairs (MOWA), to ensure appropriated funds are used as directed by Congress and address the needs of Afghan women and girls.

State and USAID concurred with these recommendations, and outlined actions they would take to address them. These included, (1) developing language to insert into each funding agreement that specifies reporting requirements, including outcomes and performance measures, and proposing the creation of a gender task force; (2) working to develop an interagency strategy aligned with the NAPWA; (3) incorporating the NAPWA-related indicators in the USAID Mission for Afghanistan's (USAID/Afghanistan) performance plan; (4) continuing to move toward Afghan-led development as a key component of all U.S. assistance in Afghanistan; and (5) developing stronger tracking of funds within individual programs. We closed these recommendations as unimplemented because although State did not implement the recommendations, it took some actions towards addressing the general intent of the recommendations.⁹

Global and Afghanistan-Specific Gender Plans and Strategies Guide U.S. Efforts

In December 2011, the White House issued the *United States National Action Plan on Women, Peace, and Security* (NAP) to “empower half the world’s population as equal partners in preventing conflict and building peace in countries threatened and affected by war, violence, and insecurity” and advance implementation of United Nations Security Council Resolution 1325 on women, peace, and security.¹⁰ Though not specific to Afghanistan, the goal of the NAP—“to advance women’s inclusion in peace negotiations, peacebuilding activities, and conflict prevention; to protect women from sexual and gender-based violence; and to ensure equal access to relief and recover assistance, in areas of conflict and insecurity”—is directly applicable to

against women or from an increase in reporting such cases due to greater awareness of women’s rights and access to justice.

⁷ SIGAR Audit 10-13.

⁸ In 2008, the Afghan government issued the NAPWA to provide direction to ministries on working toward gender equality and women’s empowerment by achieving specific targets from 2008 to 2018. The NAPWA identifies goals and key indicators for (1) security; (2) governance, rule of law, and human rights; and (3) economic and social development.

⁹ SIGAR 14-83-AR, *Department of State: Nearly 75 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented*, July 17, 2014.

¹⁰ United Nations Security Council Resolution 1325 was adopted by the Security Council in October 2000 to increase women’s participation in all efforts related to peace and security and to strengthen the protection of women in situations of armed conflict.

women in Afghanistan.¹¹ In December 2011, the President signed Executive Order 13595, directing DOD, State, and USAID to implement the NAP. In 2012, DOD, State, and USAID formalized their implementation plans to incorporate the NAP objectives into their own agency strategies and operations.¹² As part of the NAP, agencies are required to report annually to the National Security Council Deputies Committee on progress made toward achieving the commitments contained in the NAP and agency-level implementation plans.¹³

In September 2012, the U.S. Ambassador to Afghanistan approved the *U.S. Embassy Kabul Gender Strategy* to guide the embassy's policies and activities relating to Afghan women. The Gender Strategy serves as a basis for the U.S. Embassy in Kabul's policy and programmatic engagement on gender issues and ensures that the U.S. mission has a common strategic understanding of gender priorities across sectors. The Gender Strategy identifies five key areas for U.S. efforts supporting Afghan women (1) access to justice and security, (2) leadership and civic engagement, (3) economic development, (4) education, and (5) health. To aid monitoring and assessment, the Gender Strategy includes broad, strategic-level indicators in each of the five areas that are meant to track broad trends and reflect U.S. government engagement and efforts. The Gender Strategy aligns with the Afghan government's 2008 NAPWA and 2008 *Afghanistan National Development Strategy*.

In 2012, USAID outlined its *Gender Equality and Female Empowerment Policy* aimed at reducing gender disparities and gender-based violence, and increasing the capabilities and rights of women and girls. USAID's *Automated Directive System 205: Integrating Gender Equality and Female Empowerment in USAID's Program Cycle* outlines how the agency will implement this policy, including requirements that the agency's program offices and technical teams conduct gender analyses and incorporate the findings of those analyses throughout the program cycle in country strategies and projects. It also mandates reporting on gender equality and women's empowerment in budgets, performance plans, and reports.

Some Support for Afghan Women is Mainstreamed and Integrated through Broader Programs

Because women and gender are cross-cutting themes, agencies "mainstream" some support for Afghan women into broader reconstruction efforts, such as programs promoting the rule of law, education, and health. According to the NAP, the goal of mainstreaming is to promote gender equality and improve programming and policy outcomes. The Gender Strategy highlights the importance of mainstreaming to ensure that decreases in U.S. funding and presence in Afghanistan do not disproportionately affect women as transition proceeds. State uses the United Nations Economic Social Council's definition of gender mainstreaming:

Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programs in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated.¹⁴

¹¹ State officials told us that Afghanistan is a prime case study for the NAP because all the objectives of the NAP are relevant to the situation for Afghan women.

¹² DOD, *Implementation Guide For the U.S. National Action Plan On Women, Peace, and Security*, April 5, 2012; State, *Implementation Plan of the National Action Plan on Women, Peace, and Security*, August 2012; and USAID, *Implementation of the United States National Action Plan on Women, Peace, and Security*, August 2012.

¹³ The Assistant to the President and National Security Advisor will use the agencies' annual NAP implementation reports to provide an annual report to the President. A comprehensive review of, and update to, the NAP is scheduled for 2015.

¹⁴ United Nations Economic Social Council, *Gender Mainstreaming: Extract from Report of the Economic and Social Council for 1997 (A/52/3)*, September 18, 1997.

Similar to State's use of mainstreaming, USAID's policies guiding its development activities around the world focus on "gender integration," or identifying and addressing gender differences and inequalities during program and project design, implementation, monitoring, and evaluation.¹⁵

DOD, STATE, AND USAID TRACKING OF U.S. EFFORTS AND FUNDING TO SUPPORT AFGHAN WOMEN IS FRAGMENTED AND LIMITED

Agencies Reported Spending More Than \$64.8 Million on 652 Projects, Programs and Initiatives Specifically Supporting Afghan Women

Based on our request for information, from fiscal year 2011 through fiscal year 2013, DOD and State reported disbursing more than \$64.8 million on 635 projects, programs, and initiatives to support Afghan women. For these projects, programs, and initiatives, DOD and State were able to identify the specific amount of funds or percentage of the program that directly supported women. State and USAID also disbursed another \$850.5 million on 17 projects they identified as supporting Afghan women. However, for these projects, State and USAID could not identify the specific amount of funds that directly supported Afghan women. Table 1 shows the number of projects, programs, and initiatives DOD, State, and USAID identified as those which support Afghan women and their obligated and disbursed funding amounts.

Table 1 - DOD, State, and USAID Reported Funding for Projects, Programs, and Initiatives Specifically Supporting Afghan Women, Fiscal Year 2011 through Fiscal Year 2013

Agency	Total Number of Efforts	Efforts for which the Amount of Funding Specifically Supporting Women Was Identified			Efforts for which the Amount of Funding Specifically Supporting Women Was Not Identified		
		Number	Funding Obligated for Women ¹	Funding Disbursed for Women ¹	Number	Funding Obligated for Overall Effort	Funding Disbursed for Overall Effort
DOD	525	525	\$15,912,539	\$4,714,185	—	—	—
State	112	110	\$87,713,311	\$60,122,641	2	\$1,175,080	\$1,175,080
USAID	15	—	—	—	15	\$1,156,467,924	\$849,279,381
Total	652	635	\$103,625,850	\$64,836,826	17	\$1,157,643,004	\$850,454,461

Source: SIGAR analysis of DOD, State, and USAID data.

Notes: We use the term "efforts" to refer collectively to the projects, programs, and initiatives DOD, State, and USAID identified as specifically supporting Afghan women.

¹ The agencies identified three initiatives with no associated funding. Specifically, DOD identified the Combined Security Transition Command-Afghanistan (CSTC-A) Ministerial Advisory Group's gender advisors to the Afghan Ministry of Interior. State identified an interagency working group at the U.S. Embassy in Kabul for sharing information and coordinating mission policies and programs related to Afghan women, as well as the Embassy's Economic Section, which engages with the Afghan government and women's groups.

¹⁵ USAID, *Guide to Gender Integration and Analysis: Additional Help for ADS Chapters 201 and 203*, March 31, 2010.

DOD reported the largest number of projects, programs, and initiatives specifically supporting Afghan women. Of the 525 total projects and initiatives it reported, 523 were Commander's Emergency Response Program (CERP) projects, totaling approximately \$4.7 million in disbursements.¹⁶ These quick, relatively low dollar value CERP projects included \$11,000 for the construction of a girl's school in Daykundi province and \$240 for beekeeping supplies and training for a group of 25 women in Parwan province. DOD's two other efforts were an advertising campaign to recruit females for the Afghan National Army that cost \$100,000, and U.S. government employees serving as gender advisors to the Afghan Ministry of Interior.

State and USAID reported to SIGAR a combined total of 127 projects, programs, and initiatives. The 112 State and 15 USAID projects, programs, and initiatives covered a wide variety of issues and sectors. For example,

- USAID/Afghanistan reported a \$62 million cooperative agreement for community midwifery education.
- State's Bureau of International Narcotics and Law Enforcement Affairs reported a \$364,254 grant to provide educational, vocational, legal, and social work services for women and juvenile girls incarcerated at the Kabul Female Prison and Detention Center and the Kabul Juvenile Rehabilitation Center.
- State's Bureau of Democracy, Human Rights, and Labor reported a \$100,000 grant to support the participation of 10 Afghan women in a leadership training program at the Asian University for Women in Chittagong, Bangladesh.
- The Public Affairs Section at the U.S. Embassy in Kabul reported a \$12,866 grant supporting an internet café for women in Herat to increase access to the internet.

Some of the programs that State and USAID reported included multiple components, not all of which exclusively supported Afghan women.¹⁷ For all but 2 of the 112 programs, State was able to identify the amount of funding or the percentage of the program that specifically focused on women.¹⁸ Table 1 shows that the amount State disbursed on the two programs from fiscal year 2011 through fiscal year 2013 totaled almost \$1.2 million.

In contrast to State, USAID did not identify the amount of funding specifically used to support Afghan women for any of the 15 programs it reported. For example, USAID reported disbursing \$155 million on its Partnership Contract for Health Services program and identified the \$35.8 million Ambassador's Small Grant Program to Support Gender Equality in Afghanistan, but did not identify the amount of funding or the percentage of those programs that specifically focused on women. Together, the 15 programs that USAID reported accounted for approximately \$849.3 million in disbursements.

In commenting on a preliminary draft of this report, USAID/Afghanistan subsequently stated that it disbursed \$1.3 billion to 30 programs that specifically supported, or had a component that specifically supported, Afghan women.¹⁹ However, because USAID/Afghanistan did not identify or provide funding data on those 30 programs, we were unable to independently verify the information or compare it to data the agency had previously provided to us. This exemplifies the inconsistencies in USAID's tracking of programming and funding supporting Afghan women.

¹⁶ CERP enables U.S. military commanders in Afghanistan to respond to urgent humanitarian relief and reconstruction requirements in their areas of responsibility by supporting projects that will immediately assist the local population. Funding under this program is intended for small projects that are estimated to cost less than \$500,000 each.

¹⁷ In instances where State and USAID could not provide the exact amount of funds used to support Afghan women in these multi-component programs, we asked them to identify the approximate percentage of program funds used directly to support Afghan women.

¹⁸ For example, in the case of the Livelihood and Protection Activities in Kabul Informal Settlements program, State reported that although one of the program's three objectives specifically supported women, only 16 percent of the \$493,391 was spent on the portion of the program specifically focused on women.

¹⁹ USAID provided this information after we completed our field work. Given the difficulty the agency had providing consistent program and funding information in response to our multiple requests over the course of the audit, we did not request clarification on the information provided.

Agencies Lack Effective Tracking Mechanisms to Readily and Fully Identify Efforts and Funding to Support Afghan Women

As we have previously reported, accurate and timely information helps decision makers to plan, coordinate, monitor, and report on activities and, if necessary, take appropriate corrective actions.²⁰ Congress required in fiscal years 2011, 2012, and 2013 that, “to the maximum extent practicable,” Economic Support Fund or International Narcotics Control and Law Enforcement funds be used to support Afghan women, and required DOD and State to report on efforts to promote the security of Afghan women and girls during the transition process.²¹ To fulfill the reporting requirements, the agencies need comprehensive information on all of their respective efforts. However, we found that DOD, State, and USAID had difficulties producing comprehensive lists of their projects, programs, and initiatives, and funding supporting Afghan women because they lacked effective mechanisms for tracking these efforts and the associated funding. Our work showed that responsibility for the programs and projects was fragmented, with different types of programs handled in different offices and locations; financial systems were not able to track funding and projects by gender; and the trend toward broader, gender-integrated or mainstreamed programs and projects versus those specifically focused on women made it difficult or impossible to determine how much funding was actually reaching Afghan women.²²

In response to SIGAR’s requests for information, DOD, State, and USAID could not readily identify all the efforts to benefit Afghan women because the information was spread across various offices and locations. There was no office responsible for overseeing, obtaining, and tracking comprehensive information on these efforts. In addition, we determined that DOD and USAID did not have mechanisms in their systems that enabled comprehensive tracking of funding and projects benefiting Afghan women. For example, DOD is unable to identify funding specifically supporting Afghan women in funds that the department provides through the Afghanistan Security Forces Fund to support the Afghan Ministries of Defense and Interior and the ANSF.²³ DOD tracks money obligated from this fund by type of ANSF activity—such as infrastructure, equipment, transportation, and training and operations—not by the amount of funds obligated on activities specifically supporting men or women.

DOD officials told us that in response to funding made available in the National Defense Authorization Act for Fiscal Year 2014,²⁴ the department plans to produce a series of quarterly reports detailing what portion of its funding is being applied toward women in the ANSF. However, because the department did not provide specific plans or guidance on how it intends to use or track these funds, we could not determine whether this will be sufficient to ensure the funds are spent as intended and that the activities supported by the designated funding are achieving their intended purpose.

²⁰ SIGAR Audit 09-03, *A Better Management Information System Is Needed to Promote Information Sharing, Effective Planning, and Coordination of Afghanistan Reconstruction Activities*, July 30, 2009.

²¹ Department of Defense and Full-Year Continuing Appropriations Act, 2011, Pub. L. No. 112-10, § 2122; Consolidated Appropriations Act, 2012, Pub. L. No. 112-74, § 7046; and Consolidated and Further Continuing Appropriations Act, 2013, Pub. L. No. 113-6, § 1102.

²² As we discuss in the background section of this report, State and USAID use the United Nations Economic Social Council’s definition of mainstreaming, which is “the process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in all areas and at all levels. It is a strategy for making women’s as well as men’s concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programs in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated.” United Nations Economic Social Council, *Gender Mainstreaming: Extract from Report of the Economic and Social Council for 1997* (A/52/3), September 18, 1997.

²³ Congress appropriated more than \$5.1 billion to the Afghanistan Security Forces Fund in fiscal year 2013. Of that amount, DOD reprogrammed \$178 million and disbursed approximately \$3.1 billion as of June 30, 2014.

²⁴ National Defense Authorization Act for Fiscal Year 2014, Pub. L. No. 113-66, § 1531 (2013).

USAID's Automated Directive System 205 requires Washington, D.C. and field-based operating units to report on gender equality and women's empowerment in budgets and performance plans and reports.²⁵ However, the Deputy Comptroller for USAID/Afghanistan told us that although gender is integrated into all of the agency's programs, USAID financial officers cannot track program funding by gender, because gender is not a program area or program element in the agency's financial management system. Further, agency officials told us that their implementing partners do not separate funding for females and males.²⁶ While USAID told us that it could not identify the percentage of programs or amount of funding that specifically benefitted Afghan women, the agency had provided a summary of women's programming to a congressional committee in 2013 that identified specific programs and funding amounts benefiting Afghan women and girls. This is also an example of USAID's inconsistency in tracking its programming and funding supporting Afghan women.

Finally, at both State and USAID, the move toward "mainstreaming" and integrating women's efforts into broader programs may have benefits over implementing stand-alone projects and programs that solely and specifically support Afghan women.²⁷ However, mainstreaming makes it difficult for agencies to track the portions of programs that specifically support women and the associated funding. As a result, mainstreaming decreases the insight U.S. officials have into specific efforts to assist Afghan women.

Appendix II contains more information on the agencies' tracking limitations, and appendix III contains a discussion of the extent to which the agencies' identified efforts to support Afghan women aligned with U.S. goals.

U.S. AGENCIES HAVE TAKEN STEPS TO IMPROVE COORDINATION OF EFFORTS SUPPORTING AFGHAN WOMEN

Following the completion of our 2010 audit, State created two groups—the Interagency Gender Working Group and the Afghanistan Gender Task Force—to improve interagency coordination of efforts to support Afghan women. These two groups are the main mechanisms for the agencies to exchange information and coordinate efforts, priorities, and messages both within Afghanistan and between Kabul and Washington, D.C. Although these groups predate the 2011 NAP, their creation aligns with the NAP's recognition that coordination of U.S. government efforts is essential.²⁸

Interagency Gender Working Group and Afghanistan Gender Task Force Are the Agencies' Primary Coordination Mechanisms

In November 2010, the U.S. Ambassador to Afghanistan established the Interagency Gender Working Group as the formal coordinating body for addressing gender issues across the various agencies and sections at the U.S. Embassy in Kabul.²⁹ The working group's goal is to consolidate similar programs, reduce duplication, and

²⁵ USAID, *ADS Chapter 205: Integrating Gender Equality and Female Empowerment in USAID's Program Cycle*, revised July 17, 2013.

²⁶ Implementing partners are the international organizations, nongovernmental organizations, and private companies that implement the agencies' grants, contracts, and cooperative agreements.

²⁷ For example, the Gender Strategy states that mainstreaming will ensure that expected decreases in U.S. funding and presence in Afghanistan do not disproportionately affect women both during and after the transition.

²⁸ The NAP states that "in order to maximize the impact of this Plan, the United States will ensure that activities in support of Women, Peace and Security are coordinated among all relevant departments and agencies (agencies) of the government, integrated into relevant United States foreign policy initiatives, and enhanced by engagement with international partners."

²⁹ According to a former working group co-chairman, an informal gender working group existed prior to the creation of the Interagency Gender Working Group. This informal group officially became the Interagency Gender Working Group in November 2010.

better coordinate the embassy's efforts with the international community. Members include representatives from multiple State sections; USAID/Afghanistan; the Departments of Justice, Commerce, and the Treasury; the ISAF Regional Commands; the Office of the North Atlantic Treaty Organization Senior Civilian Representative in Afghanistan, and gender advisors from ISAF headquarters and the CSTC-A Ministerial Advisory Group.

In response to our prior recommendation that the Secretary of State develop a coordinated approach to reporting on the use of designated funds,³⁰ State created the Afghanistan Gender Task Force in late 2010 to improve transparency and strategic-level coordination among the relevant U.S. agencies and offices providing foreign assistance to benefit Afghan women. The task force is led by the U.S. Ambassador-at-Large for Global Women's Issues and the Assistant Chief of Mission for Afghanistan; its members include the Secretary of State's Office of Global Women's Issues, State's Office of the Special Representative for Afghanistan and Pakistan, State's Bureau of International Narcotics and Law Enforcement Affairs, the Political and Public Affairs Sections at Embassy Kabul, USAID, and DOD.

The Interagency Gender Working Group and the Afghanistan Gender Task Force meet on a regular basis, which ranges from approximately every 1 to 2 weeks for the working group to 1 to 2 months for the task force. General topics of discussion include:

- agency and embassy programs and events relating to women, such as USAID's MOWA Organizational Restructuring and Empowerment program and nominations for the International Women of Courage Awards;³¹
- U.S. policy and strategies, including the U.S. position on supporting MOWA in addressing corrupt or ineffective officials within the provincial Departments of Women's Affairs, and the implementation of the Gender Strategy; and
- key events, developments, and trends in Afghanistan, such as the status of the Afghan government's Elimination of Violence Against Women law,³² planning for the Presidential election, and the transition to Afghan-led security.

Working group and task force members we spoke with told us that the two entities are important and provided examples of successful coordination on specific programmatic and strategic, policy-level issues. For example, a former working group co-chairman cited a working group meeting during which CSTC-A representatives indicated they were having difficulty recruiting females to join the ANSF. They sought advice from other members of the working group, and members from USAID/Afghanistan offered suggestions for how to focus on female recruits.

U.S. Agencies' Mechanisms for Coordinating with Other Stakeholders Vary in Method and Frequency

In addition to recognizing the importance of coordination between U.S. agencies on women's issues, the NAP also recognizes the importance of the U.S. government's commitment to collaborating with other governments, international organizations, civil society, and the private sector.³³ In alignment with the NAP's guidance, DOD, State, and USAID coordinate their efforts to support Afghan women with coalition partners, Afghan ministries,

³⁰ SIGAR Audit 10-13.

³¹ Established in 2007, the Secretary of State's International Women of Courage Award annually recognizes women around the world who have demonstrated exceptional courage and leadership in advocating for peace, justice, human rights, gender equality, and women's empowerment.

³² Islamic Republic of Afghanistan, Law on the Elimination of Violence against Women, August 1, 2009.

³³ Specifically, the NAP states that the U.S. goals defined in the plan can only be realized through partnership, collaboration, coordination, and leveraging of resources with other governments, international organizations, and civil society actors. Central among these partners are women and women's organizations throughout the world.

and international and nongovernmental organizations in Afghanistan. Descriptions of the coordination between various stakeholders follow.

- *Coalition Partners and Other Donors*: DOD, State, and USAID officials participate in external groups and meetings, such as the Gender Donor Coordination Group and the weekly ISAF gender coordination meeting hosted by the ISAF headquarters Gender Advisor.³⁴ During a weekly ISAF gender coordination meeting that we observed, members discussed concerns about the progress of integrating women into the ANSF. They also discussed how donors might coordinate to identify specific requirements for facilities to support the continued integration of women into the ANSF.
- *Afghan Government*: DOD, State, and USAID also coordinated with the Afghan government on women's issues, most notably with the Ministries of Defense, Interior, and Women's Affairs. For example, at the end of 2013, the Interagency Gender Working Group reported collaborating with MOWA on a 16-day campaign to increase awareness about the need to eliminate violence against women.
- *International and Nongovernmental Organizations*: DOD, State, and USAID officials also attended events hosted by international and nongovernmental organizations, such as conferences, symposiums, and workshops. In addition, in some cases, these organizations were the agencies' implementing partners, requiring regular coordination for program implementation and oversight. For example, for a State program designed to prevent gender-based violence among refugees and returnees in eastern Afghanistan, the implementing bureau—Population, Refugees, and Migration—reported coordinating with the Office of the United Nations High Commissioner for Refugees and other international nongovernmental organizations to prevent duplication and maximize resources.

DOD, STATE, AND USAID HAVE NOT ASSESSED THE OVERALL IMPACT OF THEIR EFFORTS TO SUPPORT AFGHAN WOMEN

Collecting performance information and systematically evaluating the effectiveness of agency efforts are essential to the ability of decision makers to make informed decisions, ensure that resources are being targeted most effectively, benchmark progress, and determine whether adjustments to plans are required.³⁵ Also, the 2011 NAP requires DOD, State, and USAID to each report annually on progress made toward achieving the commitments in the NAP and the agencies' individual implementation plans. Additionally, the 2012 *U.S. Embassy Kabul Gender Strategy* states that the Interagency Gender Working Group will monitor progress against the strategy and produce regular assessments for embassy leadership on whether U.S. agencies are sustaining efforts in support of women across Afghanistan.

Based on our review of information provided by the agencies and our independent research, we determined that DOD, State, and USAID have not assessed the overall impact of their efforts to support Afghan women. Although the Gender Strategy is the mission strategy for ensuring coordination and reporting of efforts, a former working group co-chair told us that when the strategy was created, the requirement for an assessment was more of an "optimistic, aspirational statement," and that the working group did not realize the limitations it would encounter in monitoring and assessing progress. The former co-chair further stated that the group does not compile the monitoring and evaluations reports from individual projects, programs, and initiatives into an

³⁴ The Gender Donor Coordination Group includes representatives from various donor countries and United Nations agencies. In addition to the State and USAID/Afghanistan representatives, the weekly ISAF gender coordination meeting includes representatives from ISAF headquarters, the political advisor from the Office of the North Atlantic Treaty Organization Senior Civilian Representative, the Train, Advise, Assist Commands, and the U.S. Embassy, among others.

³⁵ U.S. Government Accountability Office, *Managing For Results: Enhancing Agency Use of Performance Information for Management Decision Making*, GAO-05-927, September 9, 2005; and U.S. Government Accountability Office, *Maritime Security: Actions Needed to Assess and Update Plan and Enhance Collaboration among Partners Involved in Countering Piracy off the Horn of Africa*, GAO-10-856, September 24, 2010.

overarching assessment because it does not have the capacity to do so. DOD and State also reported challenges in assessing their efforts to support Afghan women.³⁶

Despite these limitations, State, DOD, and USAID have been able to collect data and conduct program-level monitoring and evaluation. We found that, in addition to program-level plans and evaluations, DOD, State, and USAID have produced reports, such as DOD's biannual *Report on Progress Toward Stability and Security in Afghanistan*, which DOD uses to meet congressional reporting requirements,³⁷ and USAID's *Afghanistan: Gender Overview*.³⁸ Although these reports provide useful information on the status of Afghan women and anecdotal evidence of U.S. efforts, they do not clearly demonstrate the outcomes of U.S. efforts or the link between those efforts and reported improvements made in the lives and treatment of Afghan women. Similarly, although the agencies' annual reports on NAP implementation discuss the results of U.S. efforts to support women and progress on meeting the goals of the NAP, including examples from Afghanistan, those reports cover global efforts and do not provide a comprehensive view of U.S. efforts for Afghan women.

The U.S. Government Accountability Office has reported that an assessment that identifies various efforts, examines the relationship between those efforts, and considers the geopolitical environment and other regional factors could help strengthen ongoing efforts, as well as inform the appropriate mix of activities in order to use resources most effectively.³⁹ Although the limitations identified by the agencies may hinder the collection of additional data and performance of a sector-wide impact evaluation, our review indicates that the information necessary to facilitate an overall analysis already exists within DOD, State, and USAID program evaluations, required reports, and information systems. For example, DOD already collects some data on DOD's, State's, and USAID's efforts to support Afghan women as part of its biannual progress reports to Congress. Additionally, State's program evaluation policy requires bureaus and posts to share copies of their program evaluations so that other sections of the department can benefit from them and the results can facilitate learning.⁴⁰ USAID officials also told us that program officers track their programs in the agency's AfghanInfo database. In other words, the agencies likely already have the information necessary to assess their overall efforts but have not taken the steps to extract and synthesize it.

Despite Expected Increases in Funding, Agencies Do Not Have Plans to Track and Assess U.S. Efforts to Support Afghan Women After 2014

Just as systematically comparing the effectiveness of multiple programs aimed at the same objective can help to assess overall efforts,⁴¹ compiling the performance metrics and evaluations from individual projects or

³⁶ For example, in its 2013 NAP report, DOD indicated that resource constraints limited the department's capacity for data collection and analysis. In its 2013 annual report on NAP implementation, State indicated that its integration of NAP objectives was impacted by resource and staffing limitations, and uneven monitoring and evaluation to identify best practices and assess impact. In response to this, the report recommended strengthening gender assessments, program design, reporting, and evaluation mechanisms. Moreover, State officials told us that given the limitations on data collection in Afghanistan, it is often impossible to empirically measure improvements, especially over a short period of time.

³⁷ In fiscal year 2013, Congress required that DOD report on the role of women in the Afghan Peace and Reintegration Program and steps taken to identify and train female members of the ANSF. National Defense Authorization Act for Fiscal Year 2013, Pub. L. No. 112-239, §§ 1217, 1223. Created in 2010 by the Afghan government with support from international donors, the Afghanistan Peace and Reintegration Program encourages insurgents to renounce violence via honorable means, live within the laws of Afghanistan, and peaceably return to their communities as a productive part of Afghan society. Because the Afghan Peace and Reintegration Program does not specifically focus on women, it was outside the scope of this audit.

³⁸ USAID Knowledge Services Center, *Afghanistan: Gender Overview*, KSC Research Series PN-ADM-057, October 22, 2012.

³⁹ U.S. Government Accountability Office, *Maritime Security: Ongoing U.S. Counterpiracy Efforts Would Benefit From Agency Assessments*, GAO-14-422, June 19, 2014.

⁴⁰ State Bureau of Resource Management, *Department of State Program Evaluation Policy*, February 23, 2012.

⁴¹ GAO-14-422 and U.S. Government Accountability Office, *Performance Measurement and Evaluation: Definitions and Relationships*, GAO-11-646SP, May 2, 2011.

programs into overall agency-level assessments can help agencies identify best practices and address gaps in programming.⁴² Further, key principles for conducting an effective and comprehensive assessment include developing and documenting a planned approach and establishing timeframes with milestones.⁴³ Despite DOD's, State's, and USAID's intention to continue or increase funding and activities supporting Afghan women, the agencies lack a plan to track overall progress and assess the results and outcomes of their efforts beyond 2014.

Reports and interviews with DOD, State, and USAID officials consistently cited security concerns, the limited capacity of Afghan institutions, and deep-rooted cultural norms as negatively affecting their efforts, despite reported gains in improving the lives and treatment of Afghan women. Additionally, members of Congress and U.S. agency officials, as well as Afghans themselves, have expressed concerns that conditions for Afghan women will worsen after 2014. Further, as we have previously reported, the shrinking oversight capability beyond 2014 will make it increasingly difficult for DOD, State, USAID, and oversight agencies to monitor U.S.-funded projects and programs.⁴⁴

DOD, State, and USAID officials told us they expect to sustain or increase funding of efforts to support Afghan women after 2014, following the reduction of U.S. military forces below 10,000 personnel. For example, although DOD officials noted that their offices are consolidating and the number of personnel working on women's efforts will be reduced, the department will significantly increase its efforts to support Afghan women after December 2014 with \$25 million made available by Congress to promote the recruitment and retention of women in the ANSF.⁴⁵ State officials told us many of the agency's projects, programs, and initiatives will extend beyond 2014, and that monitoring and evaluation will remain at the individual project level. Further, one of USAID's key projects specifically supporting Afghan women after 2014 will be the Promoting Gender Equity in National Priority Programs program, which is expected to be USAID's largest gender program in the world with more than \$200 million in funding.⁴⁶

CONCLUSION

DOD, State, and USAID have reported significant progress in their efforts to improve the political, economic, and social lives of Afghan women. However, there is no comprehensive assessment available to confirm these reported gains were the direct result of U.S. efforts. Specifically, none of the three agencies can readily identify the full extent of their projects, programs, and initiatives supporting Afghan women or the corresponding amount of funding expended on those efforts. Without full knowledge and clear visibility regarding agency activities, it is impossible for policy makers, agency leaders, and Congress to determine whether agency efforts align with, and are successfully meeting, U.S. goals for Afghan women. The absence of more detailed information also limits their ability to make informed policy, program, and funding decisions.

⁴² SIGAR 11-2, *U.S. Civilian Uplift in Afghanistan Is Progressing but Some Key Issues Merit Further Examination as Implementation Continues*, October 26, 2010.

⁴³ U.S. Government Accountability Office, *Defense Management: DOD Needs to Improve Future Assessments of Roles and Missions*, GAO-14-668, July 31, 2014.

⁴⁴ SIGAR, *Reducing Waste, Improving Efficiencies, and Achieving Savings in U.S. Reconstruction of Afghanistan: Statement for the Record, Committee on Appropriations, Subcommittee on the Department of State, Foreign Operations, and Related Programs, U.S. Senate*, April 18, 2013.

⁴⁵ National Defense Authorization Act for Fiscal Year 2014, Pub. L. No. 113-66, § 1531 (2013).

⁴⁶ In November 2014, USAID/Afghanistan launched Promoting Gender Equity in National Priority Programs, a 5-year program targeting the education, promotion, and training of a new generation of Afghan women aged 18–30. According to USAID, the program's goal is to increase women's contributions to Afghanistan's development by strengthening women's rights groups, boosting female participation in the economy, increasing the number of women in decision-making positions within the Afghan government, and helping women gain business and management skills.

All three agencies have established mechanisms for monitoring and evaluating individual projects and programs. However, they have not taken steps to combine this information into agency-level assessments that examine the metrics and results of each agency's efforts to determine whether those efforts are meeting U.S. goals for Afghan women as defined in the NAP and the Gender Strategy. Despite reported challenges in collecting data, DOD, State, and USAID still produced program-level evaluations, which they could use to produce agency-level assessments. In the absence of such assessments, it is unclear how U.S. efforts contributed to gains that have been made, and whether reported gains are sustainable over the long-term. These agency-level assessments could also serve as benchmarks for measuring progress of future efforts to support Afghan women.

The agencies' inability to fully track and assess their efforts for Afghan women is disconcerting given two trends. First, the Gender Strategy has identified mainstreaming as the way forward for programming in Afghanistan to ensure that women and gender matters are integrated into all agency efforts. As more women's efforts are mainstreamed, there is a risk that agencies and decision makers will have even less visibility over those efforts at a time when more visibility is critical given the changing operational environment in Afghanistan. Second, as the U.S. military and its coalition partners continue to reduce forces beyond 2014, DOD and USAID plan to increase funding for women's efforts. If these two agencies cannot track and assess their efforts with the current number of personnel they have in Afghanistan, it raises serious concerns about their ability to do so in the future with substantially fewer personnel.

Although U.S. agencies plan to continue or increase funding and activities supporting Afghan women, none of them have a plan to track overall progress and assess the results and outcomes of their efforts beyond 2014. Developing a plan and establishing timeframes to assess overall efforts on an ongoing basis after 2014, will provide needed information to agency and congressional decision makers on whether DOD, State, and USAID efforts are meeting Gender Strategy goals. This would help identify whether the agencies' and the mission's goals to support Afghan women have been met, determine whether there are gaps in their efforts, identify lessons learned, and help the agencies and the Congress plan for future programming and funding.

RECOMMENDATIONS

To ensure that U.S. agencies and Congress have the information necessary to make fully informed decisions about future programming and funding for Afghan women, we recommend that the Secretary of Defense, the Secretary of State, and the USAID Administrator take action, and report back to SIGAR within 90 days, to

- 1. Develop and implement agency-wide mechanisms to track the number and funding—both obligated and disbursed—of projects, programs, and initiatives that, either wholly or in part, support Afghan women.**

To determine how U.S. efforts have directly contributed to reported gains in the status of and conditions for Afghan women and to ensure that these gains are sustained beyond 2014, we also recommend that the Secretary of Defense, Secretary of State, and the USAID Administrator take action, and report back to SIGAR within 90 days, to

- 2. Use existing program-level monitoring and evaluation data and reports to conduct agency-wide assessments of each agency's efforts to support Afghan women, which can be used as benchmarks for future programming and assessments.**
- 3. Develop a plan and timeframes for assessing each agency's efforts to support Afghan women on an ongoing basis that accounts for the changing operational environment in Afghanistan, and implement the plan going forward.**

AGENCY COMMENTS

We provided a draft of this report to DOD, State, and USAID for review and comment. DOD provided written comments, which are reproduced in appendix IV. State and USAID provided joint comments, which are reproduced in appendix V. The three agencies also provided technical comments, which we incorporated into this report, as appropriate.

DOD Comments

DOD partially concurred with each of our recommendations, and believes its plans to track and report on funding made available in the National Defense Authorization Act for Fiscal Year 2014 to support the recruitment and retention of women in the ANSF will meet the intent of the recommendations.

In response to our first recommendation, DOD states that, in accordance with the National Defense Authorization Act for Fiscal Year 2014, it intends to track Afghanistan Security Forces Fund spending on recruitment and retention of women in the ANSF. Although DOD's proposal to track Afghanistan Security Forces Fund spending for programs specifically supporting ANSF women could provide additional useful information, this action alone does not fully address our recommendation or address the deficiencies we identify in this report. First, the budget requirements identified in DOD's response do not identify specific projects, programs, and initiatives that DOD will undertake to reduce barriers to recruiting and improve conditions for women in ANSF. Second, the budget requirements do not account for activities beyond the recruitment and retention of women in the ANSF. For example, the list of efforts supporting Afghan women that DOD reported to us did not include a \$5 million grant the U.S. Task Force for Business and Stability Operations awarded to the American University of Afghanistan to construct and establish the International Center for Afghan Women's Economic Development. Finally, on multiple occasions, DOD and CSTC-A officials told us they had difficulty identifying individuals who were familiar with the department's efforts to support women in the ANSF because of the high rate of turnover and the drawdown in forces in Afghanistan. If DOD had a mechanism in place to track all of its efforts supporting Afghan women, it would have consistent access to information on its programs and funding as individuals' positions change or tours of duty end. Because of this, we believe the recommendation is valid and necessary.

In response to our second and third recommendations, DOD states that the ongoing assessments of women's issues that are included in its semi-annual reports to Congress on *Progress Toward Security and Stability in Afghanistan* are sufficient to meet the intent of the recommendations. We disagree and believe our recommendations are necessary. Although the assessments referenced in DOD's response provide useful information on the status of Afghan women and anecdotal evidence of U.S. efforts to support Afghan women, they do not clearly demonstrate the outcomes of those efforts or show how those efforts resulted in improvements in the lives and treatment of Afghan women. Further, other than stating that it intends to produce quarterly reports, DOD did not provide details on the anticipated contents of those reports, the mechanisms it would use to compile this information, or an explanation of how the department will use the information to assess its overall efforts.

State and USAID Comments

In their joint comments, State and USAID requested that our first and third recommendations be removed and that our second recommendation be closed. Despite State and USAID's disagreement, we believe all three recommendations are valid and necessary.

Regarding the first recommendation, State and USAID contend that their existing planning, budgeting, monitoring, and reporting mechanisms provide sufficient information for tracking the number and funding of projects, programs, and initiatives that, either wholly or in part, support Afghan women. However, over the course of the audit, State and USAID could not identify the full extent of their programming and funding for

women. As we note in the report, USAID could not determine how much of the \$849 million it reported spending on the 15 programs that specifically supported Afghan women in fiscal year 2011 through fiscal year 2013. USAID subsequently reported that it disbursed \$1.3 billion to 30 programs that specifically supported, or had a component that specifically supported, Afghan women in fiscal year 2011 through fiscal year 2013. These reporting discrepancies suggest that existing mechanisms for tracking spending on women's initiatives in Afghanistan are insufficient to show whether initiatives funded by State and USAID are responsible for improvements in the lives of Afghan women. Therefore, we continue to recommend that the agencies develop and implement agency-wide mechanisms to track the number and funding—both obligated and disbursed—of projects, programs, and initiatives that, either wholly or in part, support Afghan women.

Regarding the second recommendation, State and USAID state that they do not believe agency-wide assessments of each agency's efforts to support Afghan women would add value to the work already being done at the program levels. However, the intent of our recommendation was for the agencies to consolidate into agency-wide assessments the program-level monitoring and data that are already available for individual programs. Although individual program-level monitoring and evaluation is important, it is equally important to higher-level decision making and planning—not only for the individual agencies but also for congressional oversight—to have complete information about the full extent and impact of U.S. efforts supporting Afghan women, including what programs the agencies have funded, how much they have spent, and what those programs achieved.

Although State and USAID contend that their programs improved the lives of women, the agencies did not provide any data directly supporting the proposition that their programs resulted in the encouraging statistics referenced in their response to this audit. Statistics suggesting that the lives of Afghan women are improving do not by themselves show that such improvement is due to U.S. efforts, rather than to the efforts of international partners or Afghan women themselves. Therefore, we continue to recommend that the agencies use existing program-level monitoring and evaluation data and reports to conduct agency-wide assessments of each agency's efforts to support Afghan women, which can be used as benchmarks for future programming and assessments.

Regarding the third recommendation, State and USAID state that program-level monitoring and data evaluation already inform planning and decision making at the agencies through mechanisms such as the Interagency Gender Working Group and Gender Task Force. However, this claim contradicts statements made during the course of our audit by a former Interagency Gender Working Group co-chair, who told us that the working group did not have the capacity to assess the U.S. government's overall effort to support Afghan women. Given that State and USAID plan to increase the amount of U.S. taxpayer funds spent on programs supporting Afghan women even as the U.S. government presence in Afghanistan declines, we believe it is necessary to establish a process for reviewing and measuring progress made. This would allow activities and funding to be adjusted to meet the expected challenges arising from the changing operational environment. Therefore, we believe our third recommendation is valid and necessary.

APPENDIX I - SCOPE AND METHODOLOGY

This audit examined U.S. efforts to support Afghan women. The objectives were to (1) evaluate the extent to which the Department of Defense (DOD), Department of State (State), and the U.S. Agency for International Development (USAID) can identify and track U.S. funding and efforts to support Afghan women implemented from fiscal years 2011 through 2013; (2) determine the extent to which U.S. agency coordination has improved since our 2010 report; and (3) evaluate the extent to which DOD, State, and USAID have assessed the overall impact of their efforts to support Afghan women, and are prepared to do so beyond 2014, in view of current and future challenges.

We limited our scope to projects, programs, and initiatives DOD, State, and USAID implemented because although other agencies—such as the Departments of Agriculture, Justice, and Homeland Security—have activities in Afghanistan, the majority of reconstruction efforts, particularly those related to women, are funded and administered by DOD, State, and USAID. Additionally, congressional requirements related to Afghan women are directed at DOD, State, and USAID. We defined projects, programs, and initiatives that supported Afghan women as those that solely supported or benefitted Afghan women or girls, or had discrete, measurable portions of funding that solely supported or benefitted Afghan women or girls.

With the exception of our third objective, for which we considered information dating back to 2001, we limited our scope to fiscal years 2011 through 2013 because in 2010, we issued a report on our audit of \$627 million in designated funds Congress appropriated to address the needs of Afghan women and girls.⁴⁷ Beginning with fiscal year 2011 allowed us to examine efforts the agencies implemented subsequent to that report while ending in fiscal year 2013 allowed us to assess data for three complete fiscal years. Overall, we reviewed documents dated from October 2000 through August 2014.

To evaluate the extent to which DOD, State, and USAID can identify and track U.S. funding and efforts to support Afghan women implemented from fiscal years 2011 through 2013, we requested that DOD, State, and USAID identify all projects, programs, and initiatives specifically supporting Afghan women that they implemented during that timeframe. To compile this information in a standardized manner, we developed a spreadsheet covering such things as the name of the department; name of the program, activity, or initiative; summary of the purpose, goals, or objectives; type of project, program, or initiative; date initiated; end date; source of the funds; amount obligated; amount disbursed; and percentage of the project, program, or initiative focused on women.

Because multiple bureaus, offices, and commands within the three agencies provided data in response to our request, we further standardized and combined the data we received into a single spreadsheet to facilitate analysis. To obtain additional information about their efforts, we interviewed agency officials from

- DOD's Office of the Undersecretary of Defense for Policy, the Joint Chiefs of Staff, Strategic Plans and Policy, Pakistan Afghanistan Coordination Cell, and the Combined Security Transition Command-Afghanistan (CSTC-A);
- State's Bureau of Democracy, Human Rights, and Labor; Bureau of International Narcotics and Law Enforcement Affairs; Bureau of Population, Refugees, and Migration; Bureau of South and Central Asian Regional Affairs; and the Secretary's Office of Global Women's Issues at State headquarters in Washington, D.C., as well as the Public Affairs, Political, and Economic Sections, at the U.S. Embassy in Kabul; and
- USAID's Mission for Afghanistan (USAID/Afghanistan) and Office of Afghanistan and Pakistan Affairs.

⁴⁷ SIGAR Audit 10-13, *Greater Coordination Needed in Meeting Congressional Directives To Address and Report on the Needs of Afghan Women and Girls*, July 30, 2010.

We also interviewed some of the agencies' implementing partners, including The Asia Foundation, Women for Afghan Women, and the International Development Law Organization. After we consolidated the data and obtained additional information to clarify the responses, we sent a final version of the spreadsheet to each agency to confirm that the list of projects, programs, and initiatives was correct.

To verify whether the agencies' responses were accurate and complete, we compared the data the agencies provided with information we obtained from a search of USASpending.gov;⁴⁸ program data provided to us and to SIGAR's Research and Analysis and Special Projects directorates; and interviews with agency officials. Based on our review of USAID's quarterly pipeline analysis report, we identified three programs that potentially fit within the scope of our audit. When we requested additional information from USAID on these three programs, agency officials explained why one of the programs was outside the scope of our audit and revised the agency's list of women's programs to include information on the remaining two. Our query of the USASpending.gov database produced 21 State assistance awards, 2 USAID assistance awards, 1 State contract award, and 2 DOD contract awards that we could not reconcile with agency-provided data. We sent the list of the State awards to the department, and the relevant bureaus and offices either provided new information on the awards or indicated that the awards were made as part of programs they had already identified. Due to DOD's and USAID's difficulties providing us data in response to our initial requests and follow-up meetings, the small dollar amount of three of the un-reconciled awards, and data-entry and quality control concerns with USASpending.gov and other federal databases that have previously been reported,⁴⁹ we did not request that DOD and USAID identify the four remaining awards.

To determine the extent to which U.S. efforts to support Afghan women aligned with U.S. goals and objectives, we reviewed U.S. policies, strategies, and plans related to Afghan women to identify those goals, including the 2011 *United States National Action Plan on Women, Peace, and Security* (NAP); USAID's 2012 *Gender Equality and Female Empowerment Policy*; and the 2012 *U.S. Embassy Kabul Gender Strategy*. Based on our review of the policy statements in each document, we identified 11 categories of U.S. goals relating to Afghan women. We compared the 11 categories of goals with the purpose, goals, and objectives of the projects, programs, and initiatives that DOD, State, and USAID identified to determine with which goal each of the efforts aligned. In some cases, the descriptions were too vague for us to make such a determination.

To determine the extent to which coordination has improved between DOD, State, and USAID, we reviewed U.S. policies and commitments for coordination, including the NAP, the agencies' NAP implementation plans, the Gender Strategy, the Tokyo Mutual Accountability Framework, and communiqués from various conferences on Afghanistan. We reviewed all three agency responses to requests for information on how they coordinated their efforts specifically supporting Afghan women at both the program and strategic levels. We also reviewed meeting agendas and minutes from the Afghanistan Gender Task Force and Interagency Gender Working Group. We interviewed members of the Interagency Gender Working Group, including State officials from the Bureau of International Narcotics and Law Enforcement Affairs, and the U.S. Embassy in Kabul's Public Affairs, Political, and Economic Sections; USAID officials from USAID/Afghanistan; and DOD officials from the CSTC-A Ministerial Advisory Group. Additionally, we interviewed USAID officials from the Office of Afghanistan and Pakistan Affairs, and State officials from the Secretary's Office of Global Women's Issues; the Bureau of South

⁴⁸ USASpending.gov is the online database for all unclassified federal government awards. USASpending.gov compiles data reported by federal government agencies and prime award recipients in the following federal contract and grant systems: (1) Federal Procurement Data System—Next Generation, (2) Federal Assistance Award Data System PLUS, (3) SmartPay, (4) Dun & Bradstreet, (5) the Catalog of Federal Domestic Assistance, and (6) the Federal Funding Accountability and Transparency Act Subaward Reporting System.

⁴⁹ The U.S. Government Accountability Office has previously reported on the limitations of public, on-line databases designed to track federal spending. For example, see U.S. Government Accountability Office, *Improvements Needed to the Federal Procurement Data System-Next Generation*, GAO-05-960R, September 27, 2005; U.S. Government Accountability Office, *Federal Contracting: Observations on the Government's Contracting Data Systems*, GAO-09-1032T, September 29, 2009; and U.S. Government Accountability Office, *Government Transparency: Efforts to Improve Information on Federal Spending*, GAO-12-913T, July 18, 2012.

and Central Asian Regional Affairs; the Bureau of Population, Refugees, and Migration; and the Bureau of Democracy, Human Rights, and Labor.

To determine the extent to which coordination has improved with external stakeholders, we reviewed the agencies' responses to requests for information on their external coordination efforts, meeting agendas and minutes, and anecdotal evidence of coordination documented in formal reports, such as DOD's *Report on Progress Toward Security and Stability in Afghanistan*. We observed a weekly International Security Assistance Force (ISAF) gender coordination meeting. In an effort to obtain perspectives on U.S. agencies' coordination of efforts specifically supporting Afghan women, we interviewed officials from ISAF and the North Atlantic Treaty Organization; the Afghan Ministries of Interior, Defense, and Women's Affairs; the United Nations Development Programme and the United Nations Assistance Mission in Afghanistan; the International Center for Afghan Women's Economic Development at the American University of Afghanistan; and seven Afghan women's nongovernmental organizations.⁵⁰

To evaluate the extent to which DOD, State, and USAID have assessed the overall impact of their efforts to support Afghan women, and are prepared to do so beyond 2014, we reviewed relevant program and status reports produced by the three agencies, and the U.S. Institute of Peace; implementing partners' monitoring and assessment reports of women's programs; and reports by international and nongovernmental organizations, including the United Nations Development Programme, the United Nations Office on Drugs and Crime, the United Nations Assistance Mission in Afghanistan, Oxfam, the Afghanistan Research and Evaluation Unit, and Human Rights Watch. We analyzed end dates for the projects, programs, and initiatives each agency identified to determine the number the efforts implemented in fiscal years 2011 through 2013 that were expected to continue past December 31, 2014. We also conducted a site visit to a long-term women's shelter supported by funding from State's Bureau of International Narcotics and Law Enforcement Affairs. In addition, we conducted interviews with officials from various offices, bureaus, and commands within DOD, State, and USAID; ISAF and three of the Regional Commands; the office of the North Atlantic Treaty Organization Senior Civilian Representative; the Afghan Ministries of Interior, Defense, and Women's Affairs; the United Nations Development Programme and the United Nations Assistance Mission in Afghanistan; and the International Center for Afghan Women's Economic Development at the American University of Afghanistan. We also interviewed representatives of seven Afghan nongovernmental organizations and four independent subject matter experts.

We utilized some computer-processed data from DOD, State, and USAID to identify the projects, programs, and initiatives the agencies implemented from fiscal years 2011 through 2013 specifically supporting Afghan women, and concluded that the data may not be reliable for determining all of the efforts implemented by those agencies during that timeframe. We assessed internal controls to determine the extent to which the agencies had systems in place to track and report on their efforts specifically supporting Afghan women. The results of our assessment are included in the body of the report.

We conducted our work in Kabul, Afghanistan, and Washington, D.C., from August 2013 through December 2014, in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. SIGAR conducted this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

⁵⁰ Women for Afghan Women, Equality for Peace and Democracy, the Afghan Women's Network, the Afghan Women Skills Development Center, the Afghan Women's Education Center, the Afghan Women's Resource Center, and the Modern Organization for Development of Education.

APPENDIX II - LIMITATIONS IN DEPARTMENT OF DEFENSE, DEPARTMENT OF STATE, AND U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT MECHANISMS FOR TRACKING EFFORTS TO SUPPORT AFGHAN WOMEN

We found that tracking systems at the Department of Defense (DOD), Department of State (State), and the U.S. Agency for International Development (USAID) do not provide a full accounting of funding for Afghan women and girls.

DOD

Multiple offices within DOD, primarily the Office of the Under Secretary for Policy, U.S. Central Command, U.S. Forces-Afghanistan, and the Combined Security Transition Command-Afghanistan (CSTC-A), are responsible for different aspects of implementing, tracking, and reporting on the department's efforts relating to Afghan women. As a result, no single office was able to identify all of DOD's projects, programs, and initiatives specifically supporting Afghan women. The Office of the Under Secretary for Policy provided data on all Commander's Emergency Response Program projects in fiscal years 2011 through 2013 related to Afghan women, while U.S. Central Command provided data on two activities implemented by CSTC-A.

Additionally, based on information we received from interviews with DOD officials and other documentation the department provided, we identified additional projects, programs, and initiatives specifically supporting Afghan women that DOD did not include in the data provided to us. Among those activities were Ministerial Advisory Group gender advisors to the Afghan Ministry of Defense, a \$5 million grant the U.S. Task Force for Business and Stability Operations awarded to the American University of Afghanistan to construct and establish the International Center for Afghan Women's Economic Development, and \$13,000 from CSTC-A to complete a female cadet training field at the National Military Academy of Afghanistan.

In addition, DOD is unable to identify funding specifically supporting Afghan women in monies that the department provides through the Afghanistan Security Forces Fund to support the Afghan Ministries of Defense and Interior and the Afghan National Security Forces (ANSF).⁵¹ DOD tracks money obligated from this fund by type of ANSF activity—such as infrastructure, equipment, and transportation, and training and operations—not by the amount of funds obligated on activities specifically supporting men and women.

State

The Secretary's Office of Global Women's Issues is responsible for ensuring that women's issues are fully integrated in the formulation and conduct of U.S. foreign policy; however, State's efforts were funded, implemented, and tracked by multiple bureaus, and by offices in Washington, D.C., and Kabul, Afghanistan.⁵² Instead of submitting a consolidated list of State's projects, programs, and initiatives, each of these bureaus and offices provided us with separate data on their efforts specifically supporting Afghan women. Although State's bureaus and offices were generally able to provide percentages of programs and funding specifically supporting women—even for multi-faceted programs that do not exclusively benefit women, such as its

⁵¹ Congress appropriated more than \$5.1 billion to the Afghanistan Security Forces Fund in fiscal year 2013. Of that amount, DOD reprogrammed \$178 million and disbursed approximately \$3 billion as of June 30, 2014.

⁵² These included the Bureau of Democracy, Human Rights, and Labor; the Bureau of International Narcotics and Law Enforcement Affairs; the Bureau of Population, Refugees, and Migration; and the Bureau of South and Central Asian Regional Affairs at State headquarters in Washington D.C. At the U.S. Embassy Kabul, these included the Public Affairs Section, the Interagency Provincial Affairs Office, and the Economic Section, among others.

program supporting the development of Afghanistan's national justice sector⁵³—the bureaus and offices used different methods to track and report on their efforts.

To determine whether State's responses were accurate and complete, we compared the data we received from the various bureaus and offices with other information, such as data provided by the department to other directorates within SIGAR and information available through on-line federal databases. For example, we searched USASpending.gov, the online database for all unclassified federal government awards, for awards funding women's projects and programs in Afghanistan in fiscal years 2011 through 2013. Our search identified 22 efforts—21 State assistance awards and 1 State contract award—with a total value of \$8.9 million that we could not reconcile with the data the department provided us.

In response to our request for additional information on these 22 awards, State's Bureau of International Narcotics and Law Enforcement Affairs confirmed that 4 awards were grants under its Access to Justice Grant Program. Initially, we were unable to reconcile the Access to Justice Grant Program awards from the USASpending query results with information provided by the bureau because it listed the grant program as a single line item on its list of 10 programs. Although the bureau indicated that it awarded 12 grants under the program that specifically focused on women, it did not include the award numbers for those 12 grants where we requested reference numbers in the spreadsheet we provided. Additionally, the bureau provided a variety of supporting documents for the 12 grants—including program proposals, training schedules, and monitoring plans—but it did not provide the same type of documents for each grant. The documents that it did send did not all contain award numbers or funding amounts. As a result, we were unable to clearly identify the four awards from our query results as matching specific Access to Justice grant awards without assistance from the bureau.

Additionally, State's Interagency Provincial Affairs Office at Embassy Kabul responded that 17 of the 22 awards were part of its Quick Response Fund program and provided the required data for the program. The official who provided the data told us that the office was not aware that it needed to submit this information because most of its projects are under \$100,000 and prior SIGAR audits did not request data on projects below \$250,000. Ultimately, the Interagency Provincial Affairs Office provided information on a total of 53 Quick Response Fund grants aimed at improving the rights and treatment of women in Afghanistan on which it spent a total of \$1.8 million in fiscal years 2011 through 2013.

Finally, we identified a \$7.7 million contract that the Embassy in Kabul's Public Affairs Section awarded in September 2013 to construct women's dorms at Balkh University. An official explained that the contract was omitted from the section's earlier submission because, although the section awards hundreds of grants and cooperative agreements each year, it awards very few contracts. Further, the contract was managed and administered by the Regional Procurement Support Office in Frankfurt, Germany, rather than at the Embassy in Kabul.

USAID

Since fiscal year 2012, USAID has allocated and tracked funding for its Gender Equality and Women's Empowerment (GE/WE) programs by whether they are primary or secondary programs. GE/WE primary programs include projects or activities in which gender equality for women and girls' empowerment is the explicit or primary goal and fundamental in the design, results framework, and impact. The Ministry of Women's Affairs Organizational Restructuring and Empowerment program is an example of a GE/WE primary program.

GE/WE secondary programs are programs in which gender equality and women and girls' empowerment, though important, are not among the primary reasons for implementing the programs. For example, as part of

⁵³ The formal title for this program is the *Supporting the National Justice Sector Strategy of Afghanistan: Improving Security, Legal Rights and Legal Services for the Afghan People* program.

the Agricultural Credit Enhancement project, which was designed to promote growth in Afghanistan's agricultural sector through access to credit, USAID supported the facilitation of loans to female-led agribusinesses and farmers, even though women farmers were not the sole focus of the project. According to a deputy program officer for the USAID Mission for Afghanistan (USAID/Afghanistan), agency officials disaggregate program beneficiaries of GE/WE secondary, or gender-mainstreamed, programs by sex to make sure those programs reach females; however, specifically supporting women is not the goal of those programs.

When USAID/Afghanistan provided its initial response to our request for a list of the agency's projects, programs, and initiatives specifically supporting Afghan women from fiscal year 2011 through fiscal year 2013, the mission only included five programs, which represented its GE/WE primary programming. Following discussions with USAID/Afghanistan and Office of Afghanistan and Pakistan Affairs officials, the agency provided information on 10 additional programs categorized as GE/WE secondary. However, the 15 GE/WE primary and secondary programs do not account for all of USAID's efforts for Afghan women. Further, USAID/Afghanistan officials told us they could not identify the percentage of the 15 programs that specifically supported Afghan women. However, the agency has previously provided more detailed information on funding for women's activities. For example, a USAID Office of Afghanistan and Pakistan Affairs gender advisor told us that it was possible to identify how much funding was going to assistance for women in both GE/WE primary and secondary programs, and provided a separate summary of women's programming the agency prepared for Congress in 2013. In this summary, USAID identified 49 programs representing more than \$168 million in funds allocated for assistance to Afghan women and girls in fiscal year 2011 alone. Further, during our prior audit of congressional funding for women's programming, USAID provided program and associated funding information specifically supporting women.⁵⁴

In its comments on a preliminary draft of this report, USAID/Afghanistan reported that it disbursed almost \$3 billion through 98 awards to USAID projects and activities that reported specific gender-based indicators. Of these, the agency disbursed \$1.3 billion to 30 GE/WE primary or secondary programs that specifically supported, or had a component that specifically supported, Afghan women from fiscal years 2011 through 2013. However, because USAID/Afghanistan did not identify or provide funding data on those 30 programs, we were unable to independently verify the information or compare it to data the agency had previously provided to us.

Program and financial officers from USAID/Afghanistan in Kabul and the Office of Afghanistan and Pakistan Affairs in Washington, D.C., use the agency's financial management and reporting system—Phoenix—and its AfghanInfo database to track USAID's programs. Although we did not identify external requirements for USAID to track all of its projects, programs, and initiatives specifically supporting Afghan women, the agency's Automated Directives System 205 requires Washington and field-based operating units to report on gender equality and women's empowerment in budgets and performance plans and reports.⁵⁵ However, the Deputy Comptroller for USAID/Afghanistan told us that USAID financial officers cannot track program funding by gender in Phoenix because gender is not a program area or program element in the system. Further, agency officials told us that their implementing partners do not separate funding for females and males.

USAID's inability to identify the portion of its programs that specifically support women could result in inaccurate reporting of the agency's efforts to support Afghan women. For example, USAID reported disbursing \$66.6 million for the Financial Access for Investing in the Development of Afghanistan program. However, USAID indicated that only a portion of the program specifically supported Afghan women. As such, reporting that the entire \$66.6 million specifically supported women could exaggerate the amount of funding the agency actually spent on women's efforts.

⁵⁴ SIGAR Audit 10-13, *Greater Coordination Needed in Meeting Congressional Directives to Address and Report on the Needs of Afghan Women and Girls*, July 30, 2010.

⁵⁵ USAID, *ADS Chapter 205: Integrating Gender Equality and Female Empowerment in USAID's Program Cycle*, revised July 17, 2013.

APPENDIX III - DEPARTMENT OF DEFENSE, DEPARTMENT OF STATE, AND U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT-REPORTED EFFORTS FOR AFGHAN WOMEN MOSTLY ALIGNED WITH U.S. GOALS FOR AFGHAN WOMEN

Based on our analysis of the 2011 *United States National Action Plan on Women, Peace, and Security* (NAP), the agencies' NAP implementation plans and guide, the Gender Strategy, and U.S. Agency for International Development's (USAID) *Gender Equality and Female Empowerment Policy*, we identified 11 categories of U.S. goals for Afghan women (1) conflict prevention, (2) disaster relief, (3) economic growth, (4) education, (5) empowerment, (6) equality, (7) health, (8) leadership and decision-making, (9) legal/access to justice, (10) security, and (11) violence prevention.

We then analyzed the program descriptions the Department of Defense (DOD), Department of State (State), and USAID provided for each of the 652 projects, programs, and initiatives they reported to us for fiscal years 2011 through 2013 and determined which category of U.S. goals each effort aligned with. We determined that 257 projects, or approximately 39 percent, aligned with economic goals, such as improving economic opportunity and access to jobs. Included among these were

- a grant from the U.S. Embassy in Kabul's Public Affairs Section for carpet weaving, basic business, and marketing training to help women develop income generating skills;
- a Commander's Emergency Response Program project for women's vocational training in canning for home-based business; and
- a grant from State's Bureau of South and Central Asian Affairs Office of Regional Affairs to create a regional business association of women entrepreneurs in Central Asia and Afghanistan to improve economic cooperation in the region.

We also found that 178 projects, or approximately 27 percent, were aimed at improving access to education for women and girls. For example, the Public Affairs section of the U.S. Embassy in Kabul funded a grant to train 10 female students from the Herat University Computer Science Faculty to be software engineers. The remaining 126 projects were divided among other goals. We could not determine which U.S. goals 91 projects aligned with because the descriptions of these efforts were vague or did not contain enough information for us to make a determination.⁵⁶

We did not identify any projects, programs, or initiatives among those reported by the agencies that aligned with the conflict prevention and disaster relief categories; however, DOD, State, and USAID may implement other efforts that align with these goals. For example, in response to a preliminary draft of this report, USAID reported that its Office of Foreign Disaster Assistance provides needs-based humanitarian assistance to vulnerable groups affected by natural or man-made disasters, including those that occur in Afghanistan. Although this assistance does not focus specifically on supporting women and girls, women and girls are among the primary beneficiary category groups. However, the office could not provide exact numbers of female beneficiaries in Afghanistan. Additionally, USAID reported that its Office of Food for Peace distributed 188,520 metric tons of food aid to more than 4 million women and girls in fiscal years 2011 through 2013.

Table 2 provides a breakdown of the number of projects, programs, and initiatives that aligned with each of the 11 categories of U.S. goals we identified in the NAP, Gender Strategy, and USAID's *Gender Equality and Female Empowerment Policy*.

⁵⁶ In response to a preliminary draft of this report, the U.S. Embassy in Kabul's Public Affairs Section assigned goals to 10 of the 91 projects. It reported that three projects aligned with economic growth, four with empowerment, two with equality, and one with leadership and decision-making.

Table 2 - DOD, State, and USAID Projects, Programs, and Initiatives for Afghan Women by U.S. Goal, Fiscal Year 2011 through Fiscal Year 2013

Goal Category	Number of Efforts
Conflict prevention	— ¹
Disaster relief	— ¹
Economic growth	257
Education	178
Empowerment	16
Equality	2
Health	48
Leadership and decision-making	12
Legal/access to justice	19
Security	13
Violence prevention	16
Unable to determine	91
Total	652

Source: SIGAR analysis of DOD, State, and USAID data

Notes: We use the term “efforts” to refer collectively to the projects, programs, and initiatives DOD, State, and USAID identified as specifically supporting Afghan women.

¹ The U.S. government does implement efforts to prevent conflict and provide disaster relief. However, these efforts were either not reported to us or were included in the 91 projects, program, and initiatives for which we could not identify a corresponding goal category.

Due to DOD’s, State’s, and USAID’s difficulties identifying all of their efforts specifically supporting Afghan women, we have little confidence that the 652 projects, programs, or initiatives they reported accurately reflect the entirety of U.S. efforts to support Afghan women from fiscal year 2011 through fiscal year 2013.

APPENDIX IV - AGENCY COMMENTS FROM THE DEPARTMENT OF DEFENSE



ASIAN AND PACIFIC
SECURITY AFFAIRS

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
2700 DEFENSE PENTAGON
WASHINGTON, D.C. 20301-2700

The Honorable John Sopko
Special Inspector General for Afghanistan Reconstruction
1550 Crystal Drive, 9th Floor
Arlington, VA 22202

Dear Mr. Sopko:

Enclosed please find the Department of Defense (DoD) response to the Special Inspector General for Afghanistan Reconstruction (SIGAR) draft audit, "Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress."

DoD partially concurs with each of the three recommendations in the audit. As referenced in the draft audit, DoD will produce a series of quarterly reports detailing what portion of the funding made available in the National Defense Authorization Act for Fiscal Year 2014 is being applied toward women in the Afghan National Security Forces. The Department views these reports and ongoing assessments of women's issues that are already included in the semi-annual Report to Congress on "Progress Toward Security and Stability in Afghanistan" as sufficient to meet the intent of the recommendations.

DoD strongly supports efforts to integrate women into the ANSF and appreciates your review of these activities. Thank you for the opportunity to comment on this report.

Christine Abizaid
Deputy Assistant Secretary of Defense
Afghanistan, Pakistan, and Central Asia

Enclosure:
As stated



**“Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD,
State, and USAID Progress”
(SIGAR Audit Report 15-X)**

DoD submits the following responses to the three recommendation in this report:

Recommendation 1:

To ensure that U.S. agencies and Congress have the information necessary to make fully informed decisions about future programming and funding for Afghan women, we recommend that the Secretary of Defense, the Secretary of State, and the USAID Administrator take action, and report back to SIGAR within 90 days, to

1. Develop and implement agency-wide mechanisms to track the number and funding—both obligated and disbursed—of projects, programs, and initiatives that, either wholly or in part, support Afghan women.

a. DoD Response:

Partially concur. In accordance with FY 2014 legislation, the DoD will track FY14/15 Afghanistan Security Forces Fund (ASFF) funding spent on the recruitment and retention of women in the Afghan National Security Forces (ANSF) (for example, see attached Memorandum from the Combined Security Transition Command-Afghanistan outlining ASFF and NATO on/off budget requirements for women in the ANSF for FY15). This will be done through management control measures, specifically a series of quarterly reports detailing what funding is being applied toward ANSF women.

SIGAR
comment 1

Recommendation 2 and 3:

To determine what gains have been made in improving the status of Afghan women as a result of U.S. efforts, and to ensure that these gains are sustained beyond 2014, we also recommend that the Secretary of Defense, Secretary of State, and the USAID Administrator take action, and report back to SIGAR within 90 days, to

2. Use existing program-level monitoring and evaluation data, and reports to conduct agency-wide assessments of each agency's efforts to support Afghan women, which can be used as benchmarks for future programming and assessments.

a. DoD Response:

Partially concur. DoD has provided an overall assessment of women's issues in Afghanistan and women in the ANSF. The July 2013 Report to Congress, “Progress Toward Security and Stability in Afghanistan”, incorporates the requirements of section 1223 of the National Defense Authorization Act for Fiscal Year 2013, “Report on Efforts to Promote the Security of Afghan Women and Girls during the Security Transition Process” by providing an overall assessment of women in the ANSF and an overall

SIGAR
comment 2

assessment of the impact of U.S. efforts to support women and the status of overall progress on women's issues in Afghanistan. Both of these sections were written in coordination with State and USAID. These assessments have been updated in subsequent versions of "Progress Toward Security and Stability in Afghanistan" on a semi-annual basis in coordination with State and USAID. DoD will continue to report on women in the ANSF in the successor report based on Congressional requirements in the pending FY2015 NDAA. Additionally, DoD activities in Afghanistan that support the implementation of Executive Order 13595, "Instituting a National Action Plan on Women, Peace, and Security" and the U.S. National Action Plan on Women, Peace, and Security, are included in the Department's annual report to the White House.

3. Develop a plan and timeframes for assessing each agency's efforts to support Afghan women on an ongoing basis that accounts for the changing operational environment in Afghanistan, and implement the plan going forward.

a. DoD Response:

Partially concur. DoD will continue to report on women in the ANSF in the successor report to the Report to Congress on "Progress Toward Security and Stability in Afghanistan" based on Congressional requirements in the pending FY2015 NDAA. Additionally, DoD will track efforts to recruit and retain women in the ANSF in quarterly reports detailing what funding under ASFF is being applied toward ANSF women.

SIGAR
comment 3

UNCLASSIFIED



HEADQUARTERS
COMBINED SECURITY TRANSITION COMMAND - AFGHANISTAN
KABUL, AFGHANISTAN
APO AE 09356

CSTC-A CJ8 Comptroller

14 October 2014

MEMORANDUM FOR RECORD

SUBJECT: Women in the Afghanistan National Security Forces (ANSF) Requirements

1. The 2014 National Defense Authorization Act directed that \$25M of the Afghanistan Security Forces Fund be dedicated for activities that support the recruitment, integration, retention, training, and treatment of women in the ANSF. To date, no funds have been obligated to support requirements for this initiative.
2. Barriers to recruiting women in the ANSF range from a lack of facilities and programs that specifically support women, such as care centers, latrines, and dormitories, to a lack of training and understanding about the important role of women in the ANSF. The \$25M will help in overcoming these barriers by funding requirements that will improve working facilities, provide gender specific training and recruitment incentives, as well as establish recruiting advertising programs. The requirements listed below are identified in support of this very important initiative.
3. Women in the ANSF requirements total over \$35M. NATO has agreed to fund up to \$10M of MoD requirements; \$21M will be funded off budget and \$4M will be funded on budget.

WOMEN IN THE ANSF REQUIREMENTS		
ASFF ON / OFF BUDGET - NATO		
	Category	Total
ASFF OFF BUDGET	Building improvements	\$16,329,606
	Internal Security Equipment	\$1,350,000
	Training Courses & Seminars	\$1,260,000
	Transportation Contract	\$1,100,000
	Uniform Tailoring	\$500,000
	Supplies	\$3,500
ASFF OFF BUDGET TOTAL		\$20,543,106
ASFF ON BUDGET	Public Relations and Advertising	\$2,787,417
	Bonus (Uniformed)	\$945,000
	Domestic Travel	\$500,000
	Incentives	\$150,000
	PAO - Printing	\$74,477
ASFF ON BUDGET TOTAL		\$4,456,894
NATO OFF BUDGET	Public Relations and Advertising	\$4,986,938
	PAO - Community Outreach Recruitment	\$1,895,465
	Building Improvements	\$941,459
	Internal Security Equipment	\$785,791
	Domestic Travel	\$585,791
	PAO-Office Equipment & Supplies	\$294,070
	Training Courses & Seminars	\$207,721
	PAO-Printing	\$188,095
	OCIE	\$114,670
NATO OFF BUDGET TOTAL		\$10,000,000
GRAND TOTAL		\$35,000,000


UNCLASSIFIED

UNCLASSIFIED

CSTC-A CJ8 Comptroller

SUBJECT: Women in the Afghanistan National Security Forces (ANSF) Requirements

4. The point of contact for this memorandum is the undersigned at [REDACTED].


BOBBY H. DAVIS
LTC, FI
CSTC-A, CJ8 Comptroller

UNCLASSIFIED

SIGAR's Response to Comments from DOD

1. We commend DOD on its plan to track budget requirements for women in the Afghan National Security Forces (ANSF) and produce quarterly reports showing how funds made available by the National Defense Authorization Act for Fiscal Year 2014 to support women in the ANSF will be spent.⁵⁷ These measures demonstrate the department's willingness and ability to track program and funding information for efforts supporting Afghan women. However, these actions do not meet the full intent of our recommendation or address the deficiencies we identify in the report. For example, Combined Security Transition Command-Afghanistan (CSTC-A)'s proposed breakdown of budget requirements for women in the ANSF, which was provided to us as technical comments, includes budget requirements for general categories, such as building improvements, internal security equipment, public relations and advertising, and domestic travel. Significantly, this example does not indicate that DOD intends to identify specific projects, programs, and initiatives that it will undertake to reduce barriers to recruiting and improve conditions for women in ANSF.

Furthermore, the budget requirements DOD included do not account for activities beyond the recruitment and retention of women in the ANSF. For example, the list of efforts supporting Afghan women that DOD reported to us did not include a \$5 million grant the U.S. Task Force for Business and Stability Operations awarded to the American University of Afghanistan to construct and establish the International Center for Afghan Women's Economic Development. As we note in this report, during the course of our audit, DOD had problems identifying the full extent of its programs and spending intended to support Afghan women.

Additionally, during meetings with DOD and CSTC-A, officials told us on multiple occasions that they had a difficult time identifying points of contact who were familiar with the department's efforts to support Afghan women. The difficulty was apparently due to the high rate of turnover and the drawdown in forces in Afghanistan. The continued reduction in forces and changing role for the United States in Afghanistan underscores the need to have a clear mechanism to track the number and funding—both obligated and disbursed—of projects, programs, and initiatives that, either wholly or in part, support Afghan women. Therefore, we believe our recommendation is valid and necessary.

2. Although DOD's reports to Congress on *Progress Toward Security and Stability in Afghanistan* provide useful information on the status of Afghan women and anecdotal evidence of U.S. efforts, they do not clearly demonstrate the outcomes of U.S. efforts or the causal relationship between those efforts and reported improvements in the lives and treatment of Afghan women. Further, DOD includes some examples from Afghanistan in its discussion of efforts to support women and progress on meeting the goals of the *National Action Plan on Women, Peace, and Security* (NAP) in its annual reports to the White House on its implementation of the NAP. However, those reports cover the department's global efforts and do not provide a comprehensive assessment of its efforts specifically for Afghan women. We continue to recommend that DOD use existing program-level monitoring and evaluation data and reports to conduct an agency-wide assessment of its efforts to support Afghan women, which can be used as benchmarks for future programming and assessments.
3. See comment 2. Given the deficiencies we identified in the department's tracking and assessment of its efforts supporting Afghan women, we do not agree that DOD's discussion of women in the ANSF as part of its reports on *Progress Toward Security and Stability in Afghanistan* meets the intent of our recommendation. We understand that DOD intends to use quarterly reports to track what funding under the Afghanistan Security Forces Fund is being applied toward women in the ANSF. However, because DOD

⁵⁷ The National Defense Authorization Act for Fiscal Year 2014 directed that not less than \$25 million in funds available to DOD for the Afghanistan Security Forces Fund would be available to be used for programs and activities to support the recruitment, integration, retention, training, and treatment of women in the ANSF (see Pub. L. No. 113-66, § 1531 (2013)).

did not provide specific details on the anticipated contents of the quarterly reports,⁵⁸ the mechanisms it will use to compile this information,⁵⁹ or how the department will use the information to assess its overall efforts, we cannot determine at this point whether the quarterly reports will meet the full intent of our recommendations to ensure that DOD's efforts have directly contributed to improvements in the status of and conditions for Afghan women. As such, we believe that our recommendation that DOD develop a plan and timeframe for assessing its efforts to support Afghan women on an ongoing basis that accounts for the changing operational environment in Afghanistan, and implement the plan going forward, is still valid.

⁵⁸ We requested that DOD provide specific information on how it planned to track these activities and spending during a discussion of a preliminary draft of this report. However, the department did not provide additional details.

⁵⁹ In technical comments, the International Security Assistance Force headquarters Gender Advisor stated that the command would use project and object codes along with a newly established budgetary unit to track the funds made available in the National Defense Authorization Act for Fiscal Year 2014. However, DOD did not provide similar information.

APPENDIX V - AGENCY COMMENTS FROM THE DEPARTMENT OF STATE AND THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



Embassy of the United States of America

Kabul, Afghanistan

November 19, 2014

Ms. Gabriele A. Tonsil
Deputy Assistant Inspector General
for Audits and Inspections
Special Inspector Afghanistan Reconstruction (SIGAR)
1550 Crystal Drive, Suite 900
Arlington, VA 22202

Dear Ms. Tonsil:

The U.S. Embassy in Kabul welcomes the opportunity to comment on the SIGAR draft audit report titled *Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress*.

This letter conveys consolidated comments from the U.S. Department of State (State) and from the U.S. Agency for International Development (USAID). It includes input from the State's Bureau of International Narcotics and Law Enforcement Affairs (INL), from Embassy Kabul's Public Affairs section, and from Embassy Kabul's Interagency Gender Working Group.

We agree with the draft audit's assertion that "Afghan women continue to face challenges and that many gains may be difficult to sustain." However, the draft audit inaccurately asserts that gains for Afghan women cannot be confirmed. Over the last thirteen years, Afghan women and girls have achieved significant progress, and it is important to accurately convey this to the American people. This progress is not accidental. Support to Afghan women and girls has been one of the key goals of the development community and our Afghan partners. It is also one of the most important legacies of development efforts in Afghanistan since 2001. Innumerable people have contributed to the effort and many have made tremendous sacrifices to achieve this progress.

SIGAR
comment 1

We respectfully disagree with the draft audit suggestion that State's and USAID's 'mainstreaming' or 'integration' of gender limits insight into specific efforts to assist women. Gender mainstreaming or integration is an internationally-

SIGAR
comment 2

recognized mechanism for promoting gender equality and the advancement of women, and requires the inclusion of a gender perspective in all policy and program design and decision-making. Integration, or mainstreaming, is mandated under State's and USAID's complementary gender policies, as both agencies recognize the robust body of evidence correlating improved gender equality with more equitable and sustainable development and security outcomes.

State and USAID plan to continue to integrate gender and to track funding for both primary and secondary activities. In our judgment, gender integration will not diminish oversight. To the contrary, the conceptual framework SIGAR's report adopts would appear to discount the majority of U.S. efforts to promote gender equality in cases where that work benefits women and men, or girls and boys.

SIGAR
comment 3

The draft audit further suggests that the U.S. government has failed to “demonstrate the outcomes of U.S. efforts or link between those efforts and the reported improvements made in the lives of Afghan women.” We respectfully disagree and can demonstrate a strong link between U.S. investments and the dramatic gains of women and girls. Some of these notable achievements include:

Basic Education: Girls were not officially enrolled in school in 2001. Today, there are nearly 3 million girls enrolled in primary and secondary school. USAID is improving the quality of basic education by helping train more than 74,000 Ministry of Education teachers, nearly one-third of whom are women. For example, to address girls' access to a quality education, USAID has distributed 7906 scholarships to disadvantaged but academically capable women enrolled in Teachers Training Colleges in 23 provinces with low female enrollment levels. The scholarships are aimed at recruiting and retaining promising female students and encouraging them to become teachers. They provide deserving female students with financial support to continue their education, resulting in more female teachers for the schools and contributing to more girls enrolled.

Higher Education: Today 40,000 young women attend public and private universities, technical or vocational training institutes, with more enrolling each year. Women account for approximately 30 percent of the student body at the American University of Afghanistan (AUAF).

USAID and the Department of State, through the Bureau of Public Affairs, support Afghan women's higher education. Since 2012, the Department of State has provided 211 scholarship opportunities for women to attend AUAF, and 56 for women to attend the American University of Central Asia. AUAF offers an American-style education with classes in English. Thanks to these scholarships, in 2013 women for the first time constituted half of AUAF's freshman class. Not only will the female graduates of AUAF be competitive for leadership positions in the future, their male counterparts will also have been socialized to working in a gender-mixed environment.

The Embassy Public Affairs Section is supporting several years of programming at AUAF's International Center for Afghan Women's Economic Development with the goal of building the capacity of Afghan women to participate and contribute to their economy. The Center is the first of its kind and serves as a national hub for training, research, business facilitation, networking, and association building for the economic empowerment of Afghan women.

Economic Growth: In 2002, virtually no businesses were owned by women. Today, women-owned businesses number over 3,000. Since 2011, USAID has facilitated 1,315 loans for Afghan women enterprises, with the loan amount totaling \$2,490,704. Also, USAID has facilitated \$18 million in loan applications for the private sector that are currently in the pipeline. These financing activities are expected to create 6,221 new jobs, of which 2,555 are for women.

Healthcare: Since 2002, USAID and the wider donor community have significantly contributed to rehabilitating Afghanistan's healthcare system, resulting in substantial gains. These investments have increased access to healthcare tenfold. Today, nearly 90 percent of the population lives within a two-hour walk of a health facility, compared with 9 percent in 2002. This—coupled with an improvement in the quality of services offered—has led to tremendous changes in maternal and child mortality indicators in Afghanistan. For example, women's life expectancy has increased from 42 years in 2002 to 62 years today.

Maternal and Newborn Care: Increased access to skilled birth attendants is essential to improving maternal and child health, and more than 2,050 midwives

have graduated from USAID-supported programs. With the support of USAID and other donors, the number of midwives increased from 467 during Taliban rule to about 4,000 today. These midwives are now respected members of their communities. In 2013, skilled birth attendants delivered more than 150,000 babies as a direct result of U.S. government assistance. USAID's and other donors' contributions have contributed to a drop in the maternal mortality rate from 1,600 deaths per 100,000 childbirths in 2002 to 327 deaths per 100,000 childbirths in 2010, while the infant mortality rate has fallen from 165 per 1,000 births in 2002 to 74 per 1,000 births in 2011.

Justice & Gender-Based Violence: Women's access to justice and responses to gender-based violence in Afghanistan have improved substantially since 2001. The Department of State has contributed materially to these achievements, particularly through efforts to expand the number and geographic reach of Elimination of Violence Against Women (EVAW) prosecution units and women's shelters. INL has provided substantial assistance to the Attorney General's Office to establish and train EVAW prosecution units. A 2013 United Nations report found that provinces with an EVAW unit register, try, and convict more cases of violence against women than those without and, as of this year, the Afghan government has expanded the units to 18 provinces. INL continues to fund training and mentoring for these units throughout the country.

The Department of State, through INL, is the single largest donor to women's shelters in Afghanistan. As SIGAR notes, the number of women's shelters has grown from one in 2002 to 28 today. INL-funded shelters provided legal, health, psychosocial counseling education, and vocational services to approximately 2,000 women in both 2012 and 2013. Moreover, shelter attorneys have worked with Afghan government prosecutors to secure landmark convictions under the EVAW law.

On SIGAR Recommendations

SIGAR Recommendation 1: *Develop and implement agency-wide mechanisms to track the number and funding—both obligated and disbursed—of projects, programs, and initiatives that, either wholly or in part, support Afghan women.*

We do not concur with this recommendation because the approach SIGAR calls for would place an unnecessary burden on existing information technology processes and account management systems. The State Department's Office of U.S. Foreign Assistance Resources (F) and all current budget, project design, procurement, monitoring, and reporting systems at post provide sufficient information on both the number and funding of projects that support Afghan women. Following this SIGAR recommendation would either require creation of a largely duplicative system unique to Afghanistan, or require massive changes to State's and USAID's internal structures, potentially causing severe disruption to the daily work of providing both granular analysis of gender programming at a country level, as well as consolidated analysis globally.

SIGAR
comment 4

Development programs that support Afghan women and girls are cross cutting and do not fall exclusively under any one budget category. Rather, gender equality and women's empowerment efforts in Afghanistan, and globally, are tracked through a mechanism known as a Key Issue. The Key Issue process allows the U.S. government to track quantitative and qualitative gender programming data and information through various phases of the budget and program management cycles, including while developing Mission Resource Requests, Operational Plans (OP), and Performance Plans and Reports.

All Agencies utilizing Foreign Assistance resources must follow the F OP Guidance in order to align all new obligating authority resources for the Fiscal Year (FY) with the programs that they will support. From FY 2011 through FY 2013, the period covered by SIGAR's report, resources that supported the Gender Key Issue were broken down into the following areas:¹

- Gender Equality/Women's Empowerment (primary)
- Gender Equality/Women's Empowerment (secondary)
- Gender-Based Violence
- Women, Peace, and Security

Once these figures were recorded in the F-managed FACTS Info, the FY OP was approved, and Congressional Notification satisfied, these resources were released to operating units and obligated into individual mechanisms. All foreign

¹ For more information on Key Issues and the types of programs and activities see F's Key Issues Guidance and Definitions.

assistance agencies identified projected resources that would be used in support of Gender and Women's Programs in the OP; however, as resources are not coded for women at the allowance or obligation stage, each agency must ensure during project design and procurement that the plan is followed so that the intended use of funds remains the same through disbursement.

We believe that USAID's and State's existing planning, budgeting, monitoring and reporting mechanisms provide sufficient information for tracking the number and funding of projects, programs, and initiatives that, either wholly or in part, support Afghan women.

We therefore respectfully request Recommendation 1 be removed.

SIGAR Recommendation 2: *Use existing program-level monitoring and evaluation data, and reports to conduct agency-wide assessments of each agency's efforts to support Afghan women, which can be used as benchmarks for future programming and assessments.*

We do not believe that agency-wide assessments of each agency's efforts would add value to the extensive work already being done at the program levels. As a matter of policy all agencies at post use existing program-level monitoring and evaluation data and reports to inform decision making. USAID has very detailed monitoring and evaluation policies at the agency-level, as well as detailed methodologies at the mission level for implementing these policies. State conducts monitoring and evaluation at the program level. State does not believe an additional bureaucratic layer of agency-wide analysis using program-level information would add value to future programming in this regard.

SIGAR
comment 5

USAID alone has conducted more than 40 gender analyses in Afghanistan, most of which took place during the SIGAR reporting period. Findings from these assessments are routinely incorporated into new project designs (documented in Project Appraisal Documents) and used to inform implementation decision making. USAID's Automated Directive System (ADS) 201 requires gender analysis at the Project level and ADS 205 provides the authority by which USAID contracting offices can stop procurements in process that do not address the gaps identified by these mandated gender analyses.

Sectors such as agriculture and infrastructure have benefited significantly from in-depth analyses, which highlight potential programming gaps for women. For example, in response to analysis on women's workforce engagement for the Afghan Engineering Support Project, USAID successfully designed and implemented a women's engineering internship, resulting in job placement for several women engineers. In addition, a new Women in Government internship program used past assessments to overcome many of the challenges it has faced during implementation. This program used the gender analysis prepared for USAID's Economic Growth and Governance Initiative (EGGI) to set clear parameters for selection of interns, especially women, in order to increase their ability to access the internship.

We request SIGAR's concurrence to the closure of Recommendation 2.

SIGAR Recommendation 3: *Develop a plan and timeframes for assessing each agency's efforts to support Afghan women on an ongoing basis that accounts for the changing operational environment in Afghanistan, and implement the plan going forward.*

We do not concur with this recommendation. Extensive program-level monitoring and data evaluation already inform planning and decision making at State and USAID. Creation of agency master plans with fixed timeframes based on unpredictable future changes in Afghanistan's operational environment would impose an impractical and counterproductive rigidity on a well-functioning system. The existing Interagency Gender Working Group and Gender Task Force provide appropriately flexible mechanisms for coordination of programming efforts to support Afghan women.

SIGAR
comment 6

We respectfully request SIGAR's removal of Recommendation 3.

Our commitment to support Afghan women and girls is and will remain steadfast, as most recently evidenced by the launch of the Promoting Gender Equity in National Priority Programs (Promote) project in Kabul on November 8, 2014. Promote—a collaborative effort of the U.S. government, the government of Afghanistan, international donors, and Afghan civil society—represents the largest gender project in USAID history. This \$216 million effort will enable the empowerment of Afghan women at the highest levels of government, business, and

SIGAR
comment 7

society. Promote builds on success in improving girls' access to education, health, and social services since 2001, and will help ensure that women and girls can use these foundations to serve as part of the next generation of leaders in Afghanistan.

We appreciate your advice on the challenge of measuring U.S. government assistance for Afghan women, and your consideration of these comments.

Sincerely,

A handwritten signature in blue ink, appearing to read "Charles Randolph".

Charles Randolph
Program Coordinator
Coordination Directorate

SIGAR's Response to Comments from State and USAID

1. State and USAID's description of our draft report is misleading. We do not state that "gains for Afghan women cannot be confirmed." As shown in this audit report, State and USAID did not present evidence showing a causal relationship between the hundreds of millions of dollars spent on programs intended to support Afghan women and statistics suggesting improvements in the lives of Afghan women. In response to State and USAID's comments, we clarified this distinction in the report.
2. We do not suggest that mainstreaming, or gender integration, is not a valid approach to promoting gender equality. However, despite multiple requests throughout our audit for the agencies to identify all of their projects, programs, and initiatives supporting Afghan women and the associated funding, neither State nor USAID could provide lists of all their efforts and funding for either their mainstreamed or stand-alone women's programs. To demonstrate their commitment to ensure sustained benefits for Afghan women, we believe the agencies should have mechanisms to track progress in addressing women's needs. With such mechanisms, the agencies could ensure women's needs are more fully addressed and are not lost or sidetracked within mainstreamed programs that contain many different and potentially competing goals.

With respect to USAID in particular, if the agency is certain that women's needs are still being addressed in mainstreamed programs, then the agency should be able to track what it is doing specifically for women and how much it is spending under these programs. However, despite USAID's disagreement with our finding that mainstreaming women's efforts made it difficult for the agency to track the portions of programs that specifically support women and the associated funding, USAID was unable to identify how much it was spending on those efforts. For example, during the course of this audit USAID was unable to identify the specific amount of funding or approximate percentage of the \$66.6 million it reported spending on its Financial Access for Investing in the Development of Afghanistan program, which was intended to support Afghan women. Because USAID was unable to identify funding for Afghan women in its mainstreamed programming during our audit, we determined that the agency's insight into and oversight of funding for women in such programs was limited.

3. As we reported in July 2013, State and USAID use outputs to suggest overall progress in improving conditions in Afghanistan without directly showing whether those outputs resulted in the achievement of specific agency programming or funding goals.⁶⁰ Furthermore, because many of the examples of progress for Afghan women cited in the agencies' response to our draft report did not include clear links to the specific U.S. projects, programs, and initiatives supporting Afghan women, we could not reconcile this information with what the agencies previously reported.

Additionally, there is no clear indication of the source or reliability of many of the statistics cited by State and USAID, or that the improvements cited were the result of the hundreds of millions of U.S. taxpayer dollars spent on programs intended to benefit Afghan women. For example, State and USAID commented that 3 million girls are now enrolled in primary and secondary school, but they did not identify what specific U.S. program made that possible, how much was spent on the endeavor, or what the eventual outcome of the enrollment was. As we reported in our October 2014 quarterly report, the reliability of Afghanistan's Education Management Information System—the only database at the Ministry of Education tracking education metrics—cannot be confirmed.⁶¹ As a result, it is not clear whether the statistics reported

⁶⁰ SIGAR, *Response to State Department-USAID and Department of Defense List of 10 Most Successful and 10 Least Successful Reconstruction Projects in Afghanistan*, July 5, 2013.

⁶¹ SIGAR, *Quarterly Report to the United States Congress*, October 30, 2014.

accurately reflect the number of students attending class or whether improved enrollment was the result of specific programs funded by State or USAID.

Similarly, State and USAID assert that “women’s life expectancy has increased from 42 years in 2002 to 62 years today.” However, other than to state that “USAID and the wider donor community have significantly contributed to rehabilitating Afghanistan’s healthcare system,” there is no mention of how or whether specific programs funded by the United States brought about the increase in Afghan women’s life expectancy.

4. We did not recommend that the agencies create new systems or completely overhaul their existing information technology or financial management systems. However, if State’s and USAID’s current systems provide sufficient information for tracking the number and funding of projects that, either wholly or in part, support Afghan women, then, during the course of this audit, they should not have had such difficulty identifying the full extent of the programs and funding intended to support Afghan women. Further, State and USAID commented that being asked to further track efforts and funding for women would potentially cause “severe disruption to the daily work of providing both granular analysis of gender programming at a country level, as well as consolidated analysis globally.” If such analyses are already taking place and the data are available for compilation, the agencies should be able to use this information to better track their programs and funding to support Afghan women, as we recommended.

State and USAID contend that the Key Issues process is the means by which they track gender programming data. When we specifically asked if it was possible to break out funding for the women’s components of Gender Equality/Women’s Empowerment (GE/WE) secondary programs,⁶² USAID provided us copies of the Key Issue Summaries for fiscal years 2011 through 2013. However, when we attempted to use information from the Key Issue Summaries to augment the incomplete list of programming benefitting Afghan women the agency had previously provided, officials told us that that these documents were for planning purposes only and could not be used to identify exact funding amounts for those programs. Further, although there were numerous programs identified as GE/WE primary or secondary programs in the Key Issue Summaries, when we attempted to include the programs identified as GE/WE secondary programs in the Key Issue Summaries, USAID officials told us they should not be included in the list because they did not have gender specific goals. This demonstrates discrepancies in how the agency tracks its programs and funding supporting Afghan women.

As stated in this report, USAID could not provide a list of all of its projects, programs, and initiatives intended to support Afghan women or what was spent on each effort. In response to our first request for information, USAID identified only five programs. Following a meeting during which we asked why agency officials did not include many of the GE/WE secondary programs identified in the Key Issues Summary, USAID provided an updated list with 16 programs. However, the agency indicated it could not provide specific obligated and disbursed amounts for these programs that were directed towards women. USAID then removed one program from the list in its response to our third request for information because the date of the program was outside of the scope of our audit. Finally, in its technical comments on a draft of this report, USAID provided an entirely new table summarizing its efforts that contained an overall number of projects that specifically record gender-based data with related disbursements and number of female beneficiaries for different categories of gender-based programming. However, the table did not identify the specific programs or provide their individual funding information. As a result, we could not validate this information and, therefore, did not include it in this report.

⁶² Since fiscal year 2012, USAID has allocated and tracked funding for its GE/WE programs by whether they are primary or secondary programs. GE/WE primary programs include projects or activities in which gender equality for women and girls’ empowerment is the explicit or primary goal and fundamental in the design, results framework, and impact. GE/WE secondary programs are programs in which gender equality and women and girls’ empowerment, though important, are not among the primary reasons for implementing the programs.

We continue to recommend that the agencies develop and implement agency-wide mechanisms to track the number and funding—both obligated and disbursed—of projects, programs, and initiatives that, either wholly or in part, support Afghan women.

5. See comment 3. State and USAID contend that their programs have improved the lives of women and give numbers of women assisted and funding, but did not provide data to support this assertion. The intent of our second recommendation is that the agencies consolidate the extensive program-level monitoring and data evaluation that is already available to them from their individual programs. We agree that individual program-level monitoring and evaluation is important, but it is equally important, particularly for higher-level decision making and planning, to have complete information about the full extent and impact of U.S. efforts supporting Afghan women. This information should include what programs agencies have funded, how much they have spent, and what those programs achieved. Therefore, we continue to recommend that the agencies use existing program-level monitoring and evaluation data and reports to conduct agency-wide assessments of each agency's efforts to support Afghan women, which can be used as benchmarks for future programming and assessments.
6. In their comments on our third recommendation, State and USAID contend that the “existing Interagency Gender Working Group and Gender Task Force provide appropriately flexible mechanisms for coordination of programming efforts to support Afghan women.” In our report, we acknowledge the progress the agencies have made in terms of coordination, specifically citing those two groups. However, our third recommendation was not intended to improve coordination. Instead, it was intended to encourage DOD, State and USAID to develop plans and timeframes for assessing their efforts to support Afghan women in a manner that takes into account the changing operational environment in Afghanistan. Additionally, State and USAID's claim that the working group and task force already provide sufficient planning and assessment of programming efforts contradicts statements made during the course of our audit. Specifically, a former Interagency Gender Working Group co-chair told us that the working group did not have the capacity to assess the U.S. government's overall effort to support Afghan women.
7. According to their comments on a draft of this report, State and USAID agree with us that “Afghan women continue to face challenges and that many gains may be difficult to sustain.” In light of this shared concern, we contend that these assessments are essential not only to determine the extent to which goals are being met for individual programs, but also whether the outcomes of those programs are sustainable. With the reduced U.S. presence in Afghanistan beyond 2014, if State and USAID intend to increase their spending on programs supporting Afghan women—through programs such as USAID's \$216 million Promoting Gender Equity in National Priority Programs project, which USAID launched in November 2014—establishing a process for reviewing and measuring progress made, and adjusting activities and funding accordingly to meet the expected challenges arising from the changing operational environment is necessary in light of the increased risk to U.S. taxpayer dollars. Therefore, we maintain that our third recommendation—that State and USAID develop plans and timeframes for assessing their efforts to support Afghan women on an ongoing basis that accounts for the changing operational environment in Afghanistan, and implement the plan going forward—is valid and necessary.

APPENDIX VI - ACKNOWLEDGMENTS

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