



SIGAR

Testimony before the
House Committee on Armed Services,
Subcommittee on Oversight and Investigations

Oversight Challenges and Their Implications for Afghan Women and Girls

Statement of John F. Sopko,
Special Inspector General
for Afghanistan Reconstruction
October 29, 2013

Chairman Roby, Ranking Member Tsongas, and Members of the Subcommittee,

Thank you for the opportunity to testify on our oversight of the Afghanistan reconstruction effort. My statement today will focus on two issues—SIGAR’s work related to Afghan women and girls, and the work SIGAR has issued this past quarter related to the Afghan National Security Forces.

Support for Afghan Women and Girls Is Integral to the Reconstruction Effort

The U.S. government, along with other international donors, has recognized the importance of addressing the needs of Afghan women as part of the overall reconstruction effort.

According to the U.S. Foreign Assistance for Afghanistan Post Performance Management Plan for 2011-2015, “women’s empowerment is inextricably linked to the achievement of USG objectives in Afghanistan—including improvements in areas such as security, economic opportunity, governance, and social development.” Similarly, one of the mutual commitments agreed to in the July 2012 Tokyo Mutual Accountability Framework is that “strengthened governance and institutions with a particular focus on the rights of women are prerequisites for strong and sustainable economic growth, employment generation and prosperity for the Afghan people.” The U.S. Civil-Military Strategic Framework, which the U.S. Embassy in Kabul issued in August of this year, identifies the role of women in society as a key cross-cutting effort. It says the United States will “support policies and programs that continue to advance the essential role of women in society, including increased access for women to justice, health care, education, and economic and political leadership opportunities.” It adds that U.S. policy and programs “will seek to engage all aspects of the Afghan population on the positive impacts of women’s development and empowerment.”¹

In line with U.S. policy, funding for women’s initiatives is often integrated or “mainstreamed” into broader reconstruction programs. For example, agriculture or health programs that are not specifically targeted toward women may still have significant gender components or identifiable goals and benefits for Afghan women.

As a result of this mainstreaming, it is not possible to specify the total amount of U.S. funds spent in support of Afghan women. However, from fiscal year 2003 through fiscal year 2010, Congress earmarked \$627 million in appropriated funds to address the needs of Afghan women and girls. Congress directed these earmarks to certain Afghan organizations, including the Ministry of Women’s Affairs (MOWA), the Afghanistan Independent Human Rights Commission (AIHRC), and Afghan women-led non-governmental organizations (NGOs). Since 2011, Congress has not earmarked a specific amount for women and girls. Rather, it has made assistance funding contingent upon USAID certifying that the Afghan government is, among other things, “taking credible steps to protect the internationally recognized

¹ U.S. *Civil-Military Strategic Framework for Afghanistan*, Kabul, August 2013, p 12

human rights of Afghan women.”² Since 2011, Congress has also stipulated that the Economic Support Fund and the International Narcotics Control and Law Enforcement account support, to the maximum extent possible, the participation of Afghan women in programming and directly improve the security, economic and social well-being, and political status of women. Congress has called for continued support of the MOWA, AIHRC, and Afghan women-led NGOs.³

Although funds for women are generally “mainstreamed,” there are some initiatives specifically targeted toward women and girls. In February 2010, for example, the U.S. Embassy Kabul launched its \$4.5 million Afghan Women's Empowerment (AWE) grants program, which has provided quick-impact grants to civil society organizations, including non-governmental organizations and universities, to undertake projects advancing women's participation in the political sphere. Additionally, the U.S. Agency for International Development's (USAID) \$14 million Ministry of Women's Affairs Organizational Restructuring and Empowerment (MORE) project, started in December 2012, is designed to strengthen the capacity of the Ministry of Women's Affairs.

Afghan Women and Girls Continue to Face Tremendous Challenges

Over the last decade, Afghanistan has made some progress in advancing the rights of females, providing critical services to women and girls, and protecting this vulnerable population from violence. While SIGAR has not independently verified the statistics that point to progress, available indicators do suggest some improvements.

For example, Afghan women have reportedly become increasingly involved in civic affairs, assuming positions that would have been off-limits to them under Taliban rule. According to the U.S. Embassy Kabul Gender Strategy, women now make up 19 percent of the Afghan government workforce. In addition, according to recent news reports, 240 of the candidates for the provincial council are women.

In 2009, Afghan President Hamid Karzai signed the Elimination of Violence against Women law, which, for the first time, criminalized such forms of violence as rape, forced self-immolation, and human trafficking.

Women and girls appear to have made gains in other areas, as well. The Kabul Embassy's Interagency Gender Working Group reports that nearly 120,000 Afghan girls have graduated from high school, 15,000 women are enrolled in universities, and almost 500 women are on university faculties.

² Public Law 112-10, April 15, 2011

³ Public Law 112-10, April 15, 2011

Despite these advances, however, Afghan women and girls remain largely marginalized. The United Nations' Gender Inequality Index puts Afghanistan near the bottom, ranking it 175 of 186 nations rated in 2012.⁴ Many Afghan women continue to be victims of gender-based violence. A 2008 nationwide survey of 4,700 Afghan women found that 87.2 percent had experienced at least one form of physical, sexual, or psychological violence or forced marriage in their lifetimes.⁵ The United Nations Development Fund for Women reports that 57 percent of all marriages that take place in Afghanistan are child marriages.⁶ Moreover, a 2011 United Nations report found that despite enactment of the Elimination of Violence against Women law, it was "clear that the [Afghan] government has not yet applied the law to the vast majority of cases of violence against women."⁷

Literacy rates among Afghan women and girls lag far behind those for Afghan men and boys. The U.S. Agency for International Development (USAID) has reported that the literacy rate for women is 12 percent, compared to 39 percent for men.⁸ According to the Kabul Embassy's Interagency Gender Working Group, key obstacles to education for girls and women include early marriage; restricted movement; insecurity; distance to schools; shortage of female teachers and facilities; competing demands on girls' and women's time; the lower value attached to girls and women's education; and outright opposition to educating females.

While life expectancy for Afghan women has reportedly increased from 44 years of age in 2001 to 62 years today⁹—a noteworthy improvement—health conditions in Afghanistan remain among the worst in the world, with the highest rates of death and disability experienced by infants, children, and mothers during childbirth.

Recent incidents underscore the level of danger that women in Afghanistan continue to face. SIGAR has reported that when an Afghan woman parliamentarian attempted in May 2013 to strengthen the country's anti-violence law for women, the intense outcry against proposed provisions, such as shelters for abuse victims and a minimum age for marriage, forced a stop to debate after 15 minutes.¹⁰ Just last month, one of Afghanistan's highest ranking policewomen was assassinated. Lieutenant Negar was shot by motorcycle gunmen

⁴ International Human Development Indicators; <http://hdrstats.undp.org/en/indicators/68606.html>

⁵ Global Rights, "Living with Violence: A National Report on Domestic Abuse in Afghanistan," March 2008.

⁶ UNIFEM Afghanistan, "The Situation of Women in Afghanistan," UNIFEM Afghanistan Fact Sheet, 2008. After publication of this fact sheet, UNIFEM was dissolved and incorporated into the newly established UN Entity for Gender Equity and the Empowerment of Women.

⁷ United Nations Assistance Mission to Afghanistan and the United Nations Office of the High Commission for Human Rights, *A Long Way to Go: Implementation of the Elimination of Violence against Women Law in Afghanistan*, November 2011.

⁸ USAID, *Afghanistan: Gender Overview*, October 22, 2012.

⁹ Ali Swee, "Women in Afghanistan," quoting U.S. Institute of Peace Afghan scholar Hossai Wardak, *Accuracy in Academia*, June 13, 2013, <http://www.academia.org/women-in-afghanistan/>, accessed October 19, 2013.

¹⁰ SIGAR, *Quarterly Report to Congress*, July 30, 2013, p. 139.

in Helmand province on September 16, 2013. She had replaced Helmand's former senior female commanding officer, Islam Bibi, who had been gunned down only 2 months earlier.

SIGAR's Work Related to Afghan Women and Girls

SIGAR has issued two audit reports focused on Afghan women. In the first report, published in October 2009, we found that lack of a secure environment, as well as cultural and social constraints, had limited women's ability to fully exercise their political rights to register, campaign, and vote in the August 2009 elections.¹¹ Moreover, we found that the Independent Election Commission (IEC), Afghanistan's electoral body, and the United Nations lacked sufficient focus on resolving issues related to women prior to the election. For example, at least 80,000 female polling staff were needed, but only 43,341 were successfully recruited.

SIGAR recommended that the U.S. Ambassador in Afghanistan, in conjunction with the United Nations, urge the IEC to address the challenges that female candidates and voters face by taking a number of corrective actions, including proactively recruiting and training female IEC staff and integrating women in the IEC planning process. The U.S. Embassy in Kabul endorsed all of our recommendations.

As we approach the 2014 national elections, it will be critical that the IEC take concrete actions to prevent the types of problems we identified in the 2009 elections. Preliminary indications, however, are that the IEC will face many of the same problems it faced in 2009. For example, in August of this year, the IEC warned that a shortage of female police officers could keep women from voting. According to the IEC, it needs 12,000 female police officers to conduct body searches at polling stations. However, the Afghan National Police includes only 1,570 women—1 percent of the overall force.

SIGAR also conducted an audit related to the \$627 million the Congress earmarked from 2003-2010 to support Afghan women. This audit report, released in July 2010, found that the Department of State (State) and USAID did not coordinate their approaches to reporting on the use of congressionally appropriated funds to address the needs of Afghan women and girls.¹² As a result, Congress did not have complete information on how the funds it had earmarked were used to address the needs of Afghan women and girls. We also found that State and USAID had not fully met congressional directives calling for assistance to certain Afghan government entities. For example, the AIHRC was to receive at least \$11 million from 2004 to 2007. However, it received only \$5 million from USAID in 2004 for the next 3 years. Finally, we found that State and USAID had not articulated how U.S. funded activities

¹¹ SIGAR Audit 10-1, *Barriers to Greater Participation by Women in Afghan Elections*, October 2009.

¹² 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.

directed toward Afghan women and girls aligned with either the U.S. or the Afghan governments' overall strategies for these populations.

In that report, SIGAR recommended that the Secretary of State, in consultation with the USAID Administrator, (1) develop consistent reporting requirements for all USAID and State programs and activities to provide data on female beneficiaries and measurable impacts of activities intended to address the needs of Afghan women and girls; (2) develop a coordinated approach to reporting on the use of earmarked funds; (3) align activities to ensure consistency with the goals and benchmarks stated in the U.S.-supported Afghanistan's national strategies; and (4) target funds to address the organizations specified in legislation. State and USAID concurred with these recommendations.

This year, SIGAR initiated another audit focused on Afghan women and girls that will, in part, assess the extent to which the problems we identified in our 2010 audit have been addressed. We began this audit, in part, due to interest from several members of Congress, including members of this Subcommittee. The audit will: (1) identify U.S. government programs or initiatives to improve the rights and treatment of women in Afghanistan since fiscal year 2011; (2) assess the extent to which these programs and initiatives have been coordinated across different U.S. government agencies; and (3) identify challenges in addressing women's issues in Afghanistan and evaluate U.S. efforts to address these challenges.

Preliminary information indicates that U.S. agencies have made some progress in improving their coordination of programs and initiatives geared toward women and girls. For example, as referenced above, the U.S. Embassy in Kabul has established an Interagency Gender Working Group, which released a new Gender Strategy in September 2012. This strategy is designed to be consistent with the Afghan government's National Action Plan for the Women of Afghanistan, as well as other key Afghan, international donor, and U.S. government documents, such as the U.S. Civil Military Strategic Framework for Afghanistan. We will issue our final report on this audit sometime next year.

SIGAR also recently began a broadly scoped audit examining U.S. efforts to strengthen Afghanistan's education sector. Because many of the U.S. government's education programs are directed toward girls and young women, this audit will likely include some discussion of gender-related issues. For example, the audit will include an assessment of programs such as the 5-year, \$31 million Partnership for Advancing Community Education in Afghanistan program, which aimed to improve girls' access to education in rural areas, and the Strengthening Education in Afghanistan project, which focused on accelerated learning programs for over-age students, particularly girls, in 13 schools. This audit will likely result in a series of reports, the first to be released in early 2014.

In addition to this ongoing audit work, SIGAR will continue to report on the status of Afghan women and girls in its congressionally mandated *Quarterly Report*. In our newest *Quarterly*

Report, to be released tomorrow, we once again raise concerns about the challenges of recruiting women into the Afghan National Security Forces. While the goal is for women to make up 10 percent of the Afghan National Army (ANA) and Afghan Air Force, they currently make up only 1 percent of these forces. According to the Combined Security Transition Command-Afghanistan (CSTC-A), there are currently 503 women serving in the ANA, and only 33 in the Afghan Air Force. Our October 2013 quarterly report also highlights a recent study published by Oxfam,¹³ which argued that recruiting more women into the police is critical for the safety of Afghan women and national stability. However, as noted above, efforts to recruit women into the Afghan National Police have also been largely unsuccessful, with only 1,570 female police officers nationwide—a figure that translates roughly into one female officer for every 10,000 women in the country.

Oversight Challenges as Military Withdraws May Be Exacerbated for Women and Girls

SIGAR is concerned about the impact of the coalition troop drawdown on security and the related implications for ensuring adequate oversight of the U.S.-funded reconstruction effort in Afghanistan, including programming for Afghan women and girls. Significant portions of Afghanistan are already inaccessible to SIGAR, other inspectors general, the Government Accountability Office, and other U.S. civilians conducting oversight, such as contracting officers. This constraint on oversight will only worsen as more U.S. and coalition bases close.

Although it is difficult to predict the future of the U.S. presence in Afghanistan, it is likely that less than a quarter of Afghanistan—mostly areas around cities and major bases—will be accessible to U.S. civilian oversight personnel by the end of the transition, a significant decrease since 2009. This will be a serious matter since Afghanistan is an overwhelmingly rural country—76 percent of the population as of 2012¹⁴—so countering Taliban influence over the rural majority of Afghans will also become more difficult as oversight-access zones shrink, thereby further complicating the reconstruction mission.

Direct oversight of reconstruction programs in much of Afghanistan will become prohibitively hazardous or even impossible as U.S. military units withdraw, coalition bases shut down, and civilian reconstruction offices in the field close. By extension, this also means that there will be fewer opportunities for contracting officers, their technical representatives, and other oversight personnel to observe and assess the extent to which female beneficiaries of reconstruction programs are receiving services, protected from the many dangers they face, and consulted in the design and implementation of projects intended to meet their needs.

¹³ Oxfam is an international confederation of 17 nongovernmental organizations dedicated to fighting poverty worldwide.

¹⁴ The World Bank, online data bank entry for Afghanistan, “Rural population (% of total population),” <http://data.worldbank.org/indicator/SP.RUR.TOTL.ZS/countries>, accessed October 19, 2013.

Just this quarter, USAID announced plans to commit \$200 million for the Promoting Gender Equity in National Priority Programs (PROMOTE) program designed to increase education, training, and promotion of women in Afghanistan's government, business sector, and civil society. USAID Administrator Rajiv Shah has called this initiative "the largest single investment USAID has ever made in its history in the future of women and girls anywhere in the world." The PROMOTE program is not expected to begin until the middle of 2014, at which point the military withdrawal will be nearing an end.

According to USAID, PROMOTE is in no way dependent on the U.S. troop presence because the program is designed to work with existing Afghan structures and provide civilian women with leadership opportunities. However, program documentation suggests that USAID's ability to directly oversee this program, which will be implemented nationwide, will be limited. For example, the PROMOTE Request for Proposals notes that a monitoring and evaluation contract will be used "in lieu of USAID monitors, for security reasons."

While the use of contractors to conduct monitoring and evaluation—also known as third-party monitoring—is a common alternative method for conducting oversight, SIGAR has questions regarding its effectiveness in a contingency setting like Afghanistan. SIGAR plans to hold an expert panel¹⁵ on this issue in the coming months and will also initiate an audit next year on USAID's use of third-party monitors in Afghanistan.

Others have raised questions about how the coalition troop withdrawal and the accompanying decrease in donor funds for Afghanistan will affect Afghan women and girls. During a recent visit to Afghanistan, the United Nations High Commissioner for Human Rights noted that there is widespread concern among civil-society groups that the momentum on advancing women's rights has halted and may be regressing. As the organization Human Rights Watch has said, "Many Afghans feel enormous anxiety as the 2014 deadline for withdrawing international combat forces from Afghanistan looms and warlords and other powerbrokers jockey for position....The Afghan government's failure to tackle discrimination and respond effectively to violence against women undermines the already perilous state of women's rights."¹⁶ Similarly, Clare Lockhart, Director of the Institute for State Effectiveness, has testified before Congress that "security for Afghan women to exercise their fundamental rights and protect their hard won gains will rest first and foremost on the fundamental pillar of security: Can the Afghan state defend its citizens from threats to state survival and to its citizens?"

The Interagency Gender Working Group at the U.S. Embassy in Kabul has identified a number of key transition-related threats. These include a resurgence of recidivist gender

¹⁵ An expert panel is a forum in which individuals with specific subject matter expertise come together to discuss a specific issue.

¹⁶ Human Rights Watch, "Human Rights in Afghanistan," online introduction, <http://www.hrw.org/asia/afghanistan>, accessed October 19, 2013.

politics; increased fracturing of women's coalitions; and diminished international leverage over the Afghan government, creating an environment in which Afghan officials may be less willing to make concessions to the international community and may eliminate or weaken reform and development initiatives currently supported by donor nations.

In the coming year, SIGAR will continue to focus attention on how the military withdrawal, the decline in donor resources, and the transition to Afghan governance and control of the ANSF will affect reconstruction, including efforts aimed at women and girls.

SIGAR's Recent Afghan National Security Forces-related Work

In addition to our work on Afghan women and girls, SIGAR has a large body of work focused on the ANSF. The majority of U.S. reconstruction funding in Afghanistan has been dedicated to equipping, basing, and training the ANSF, and the success of the overall reconstruction effort depends, in many ways, on the success of these initiatives. This quarter, SIGAR issued a number of new audit and inspection products related to the ANSF. These reports underscore some key issues that SIGAR has identified in earlier work. These include:

- The provision of direct assistance to the Afghan government without fully assessing and/or mitigating financial management weaknesses
- The lack of an ANSF basing plan that takes into account future ANSF numbers
- The absence of strong accountability measures over supplies provided to the ANSF
- The failure to consistently exercise strong contract oversight and management

The U.S. Government Is Providing Direct Assistance to the Afghan Government without Fully Assessing and/or Mitigating Financial Management Weaknesses

This month, SIGAR issued an audit report on U.S. oversight of fuel purchases for the Afghan National Police (ANP).¹⁷ Since October 2011, the Combined Security Transition Command-Afghanistan (CSTC-A) has directly contributed \$26.8 million in U.S. funds to the Afghan government. It plans to directly contribute another \$1.2 billion over the next 5 years to the Afghan Ministry of Interior (MOI) for the purchase of fuel for the ANP.

CSTC-A's standard operating procedures require six steps be taken prior to the disbursement of direct contributions, including a risk assessment and steps to verify how direct contributions are spent. However, we could not find evidence that CSTC-A officials conducted the required risk assessment to determine MOI's readiness to assume all responsibilities for capacity development and stewardship of U.S. funds. While SIGAR did find one PowerPoint slide from CSTC-A referring to a risk assessment (which indicated that direct contributions for ANP fuel were rated as "high-risk"), CSTC-A officials could not provide any documentation or explanation for this rating and told us they did not have a plan to

¹⁷SIGAR Audit 14-1, *Afghan National Police Fuel Program: Concerted Efforts Needed to Strengthen Oversight of U.S. Funds*, October 2, 2013.

mitigate the risk. Despite the absence of an assessment or risk mitigation plan, CSTC-A has continued to provide direct funding to the MOI for ANP petroleum, oil, and lubricants (POL). I am pleased to note, however, that, in response to our audit report, CSTC-A concurred with our recommendation to perform the required risk assessments.

The findings in this recent report echo those from another report we issued in January of this year, in which we found that although limited assessments of the Afghan Ministry of Defense (MOD) and the ANA indicated that the MOD is not ready to assume sole responsibility for fuel purchases, CSTC-A was proceeding with plans to directly provide at least \$1 billion to the Afghan government between early 2013 and fiscal year 2018 for MOD to purchase its own fuel.¹⁸

Let me state very clearly that SIGAR does not oppose direct assistance. We recognize that it can help build ministerial capability and support aid recipients in tailoring program execution to specific and changing circumstances. Given Afghanistan's long-standing and well-documented extent of corruption, however, increasing the portion of aid delivered as direct assistance also increases the risk of undetected theft, corruption, and waste.

The United States and other international donors must establish mechanisms to protect direct assistance from corruption and ensure vigorous oversight of funds. Implementing agencies are the first line of defense against waste, fraud, and abuse. They must have clear bilateral agreements with strong provisions for oversight. Accordingly, direct assistance should be conditioned on the Afghan ministries not only meeting measureable outcomes, but also providing unfettered and timely access to their books and records, as well as to sites, offices, and staff of projects funded by U.S. assistance.

DOD Lacks an ANSF Basing Plan That Takes into Account Future ANSF Numbers

In January 2011, we released an audit report on DOD's planning for ANSF facilities.¹⁹ We found that despite considerable funding and large numbers of facilities being constructed, CSTC-A, which has responsibility for managing the construction of ANSF facilities, had not developed a long-range construction plan. The lack of a plan increased the risk of building facilities that did not meet ANSF needs. We recommended that CSTC-A develop a long-range planning document that incorporated, among other things, updated requirements and justification for all ANSF facilities to meet projected ANSF needs. CSTC-A did not fully concur with this recommendation, but noted that it could improve "the identification of future projects and better document its priorities."

¹⁸ SIGAR Audit 13-4, *Afghan National Army: Controls over Fuel for Vehicles, Generators, and Power Plans Need Strengthening to Prevent Fraud, Waste, and Abuse*, January 24, 2013.

¹⁹ SIGAR Audit 11-6, *Inadequate Planning for ANSF Facilities Increases Risks for \$11.4 Billion Program*, January 26, 2011.

Last year, we decided to revisit this important issue through a follow-on audit and, this quarter, released a new report on CSTC-A's planning for ANSF facilities.²⁰ We found some improvements. For example, the International Security Assistance Force Joint Command (IJC), to its credit, has established a process to review and analyze existing coalition facilities for transfer to the Afghan government. Through this process, the coalition has closed 235 facilities and transferred 352 to the ANSF, helping CSTC-A cancel 318 construction projects and reduce costs by approximately \$2 billion.

However, we also found that CSTC-A continues to lack a comprehensive basing plan for the ANSF. This is significant because current construction requirements do not take into account planned reductions in the number of ANSF from the currently approved 352,000 to the expected final troop strength of 228,500. As a result, ANSF facilities will have excess capacity, a problem we have identified in some of our inspections.²¹ Notably, IJC and CSTC-A officials informed us they do not track occupancy of existing ANSF facilities.

Excess capacity is not the only problem that the ANSF construction program faces. As discussed earlier in this statement, the U.S. government's ability to oversee projects will be severely diminished following the drawdown of U.S. and coalition forces in 2014, because increasingly large swaths of the country will be inaccessible to U.S. government personnel. Using CSTC-A's 2012 base construction schedule, SIGAR identified 52 projects that may not meet the December 2014 construction deadline. We are, therefore, concerned that these projects may not receive the level of scrutiny warranted to ensure that U.S. funds are safeguarded from waste, abuse, and fraud.

DOD Has Not Instituted Robust Controls over Supplies Provided to the ANSF

SIGAR's work this quarter also raises concerns about a lack of accountability over supplies provided to the ANSF, in particular vehicle spare parts for the ANA²² and petroleum, oil, and lubricants for the ANP.²³

In October 2012, the International Security Assistance Force Commander's Advisory and Assistance Team reported that CSTC-A could not account for about \$230 million worth of

²⁰ SIGAR Audit 13-18, *Afghan National Security Forces: Additional Action Needed to Reduce Waste in \$4.7 Billion Worth of Planned and Ongoing Construction*, September 13, 2013.

²¹ In a July 2-12 report, we found three Afghan Border Police Bases in Nangarhar province that were either unoccupied or were not being used for their intended purpose. (SIGAR Inspection 12-3, *Construction Deficiencies at Afghan Border Police Bases Put \$19 Million Investment at Risk*, July 30, 2013.) In a January 2013 report on the \$7.3 Imam Sahib Border Police Company Headquarters, we found that only 12 Afghan personnel were present at a facility built to accommodate up to 175. (SIGAR Inspection 13-5, *Imam Sahib Police Company Headquarters in Kunduz Province: \$7.3 Million Facility Sits Largely Unused*, January 29, 2013.)

²² SIGAR Audit 14-3, *Afghan National Army: Combined Security Transition Command-Afghanistan Lacks Key Information on Inventory in Stock and Requirements for Vehicle Spare Parts*, October 16, 2013.

²³ SIGAR Audit 14-1.

spare parts for the ANSF and, due to the lack of accountability for these spare parts, had ordered \$138 million of additional replacement parts. The team referred this matter to SIGAR and asked that we examine it further. We found that CSTC-A is placing orders for vehicle spare parts without accurate information on what parts are needed or are already in stock. Without accurate inventories, CSTC-A does not have data to justify the number of vehicle spare parts authorized or purchased for the ANA. Moreover, we found that while CSTC-A is able to track vehicle spare parts into Afghanistan for orders placed during the period 2010 through 2012, it could not document that the parts were transferred to the ANA.

In June 2013, as a result of our work, CSTC-A began implementing new procedures for incoming containers of vehicle spare parts. To accelerate transferring property to the ANA and to ensure that all vehicle spare parts remain in U.S. custody until title transfer has taken place, CSTC-A now plans to redirect all incoming vehicle spare parts containers to a U.S. transfer point prior to officially transferring them to the ANA. In addition, CSTC-A is attempting to repossess vehicle spare parts until the ANA can conduct an official inventory and transfer. These are positive developments, and we will continue to monitor CSTC-A's efforts to ensure greater accountability over vehicle spare parts.

As mentioned earlier, we recently issued a report on fuel purchases for the ANP. In addition to the concerns we raised in that report regarding direct contributions to the Afghan MOI to purchase fuel, we found that poor oversight and documentation of blanket purchase agreements and fuel purchases resulted in the use of higher-priced vendors and questionable costs to the U.S. government. In several instances, vendors charged fees for fuel deliveries that were not allowed under the blanket purchase agreements issued by the U.S. Central Command Joint Theater Support Contracting Command. In addition, the use of higher-priced vendors in Kabul Province resulted in almost \$1 million in additional costs from November 2012 through December 2012.

We also found that CSTC-A was not using fuel-consumption data to determine how much fuel to order for the ANP, increasing the likelihood that it would purchase more fuel than was needed. In fact, at one police station, CSTC-A ordered \$4.6 million worth of excess fuel. Finally, we found that CSTC-A overstated its funding estimates for ANP fuel by about \$94 million for fiscal year 2013, in large part because it does not know how much fuel the ANP actually consumes and, therefore, needs.

I am pleased to report that CSTC-A concurred with almost all of our recommendations in this report to strengthen accountability over fuel purchases for the ANP, and we will continue to urge CSTC-A to implement all of our recommendations.

DOD Has Not Consistently Exercised Strong Contract Oversight or Management

One of the most common and continuing problems identified in our work is poor contract oversight and management, especially of construction projects. This quarter, we issued three inspection reports on facilities constructed with funds managed, in part, by DOD.

- One inspection was of the Justice Center in Parwan (JCIP) complex, designed to provide a secure facility for transferring Afghan combatants from U.S. military custody into the Afghan criminal justice system. We found that construction of the JCIP courthouse had not been completed and the workmanship of the construction done to date was poor. For example, we observed numerous cracks in the concrete, incomplete pours of concrete, and rebar bound with wire instead of being welded, which could lead to structural failure. We also found that oversight of the construction project was not conducted as required. For example, we found no evidence that the project's contracting officer representative conducted monthly reviews or submitted the required reports. In June 2013, DOD notified the contractor that the JCIP courthouse contract was being terminated for convenience, which gives the U.S. government the right to terminate a contract without cause. At the time, the contractor had been paid \$396,000. Because the contract was terminated for convenience rather than default, the contractor could have requested the amount remaining on the contract—about \$2.2 million. A draft of our inspection report recommended reviewing this decision and taking action to address the contractor's failure to complete the project. I am pleased to report that, on October 3, 2013, DOD rescinded the contract's termination for convenience and issued a termination for default.
- Another recent SIGAR inspection was of an ANP District Police Headquarters in Archi, Afghanistan. We found that force-protection measures—such as the perimeter walls and guard towers—built under a March 2008 contract between the U.S. Army Corps of Engineers (USACE) Afghanistan Engineer District-North and Swiz Hewadwal Joint Venture appeared well constructed. However, we were unable to determine whether they had been built in accordance with contract requirements and applicable construction standards, because USACE officials could not locate the project's construction files, including important documents such as the contract's technical specifications and requirements. Moreover, while additional buildings had been constructed on the site, neither USACE nor CSTC-A officials knew who built these additional buildings, when they were built, or how much they cost. We also found that the Archi District Police Headquarters facilities were in a state of disrepair, with an estimated 40 ANP personnel living and working in facilities with extensive mold growing on the interior walls and ceilings of the barracks and bathrooms.
- Finally this quarter, we released an inspection report on a medical clinic in Walayatti, Afghanistan, paid for with Commander's Emergency Response Program funds. We

found that none of the three structures constructed for the clinic was constructed according to the design specifications. As with the Archi District Police Headquarters, we found that critical documents were missing from the project's files, such as approvals of deviations from contract specifications and documentation of project oversight. The project's files also contained no documentation of the facilities' transfer to the Afghan government after construction was completed. Indeed, we found that the clinic was empty and had never been used.

Conclusion

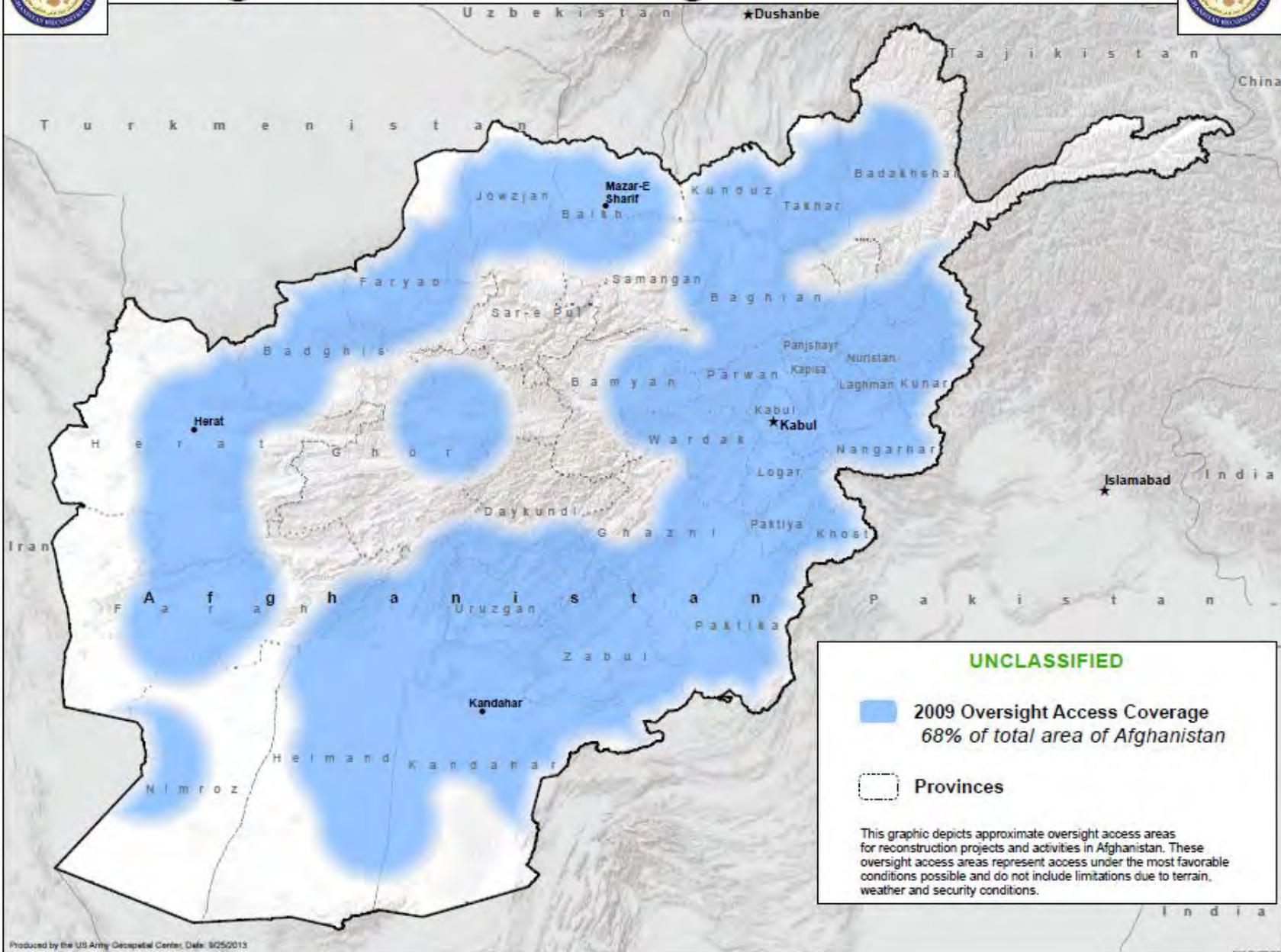
As the members of this Subcommittee are well aware, we have entered a critical time in the effort to rebuild Afghanistan. So much depends on whether the coalition's attempt to build a strong, stable, and capable ANSF succeeds, and the stakes could not be higher for Afghan women and girls.

In the coming year, SIGAR will continue to focus on U.S.-funded programs to strengthen the ANSF. We also look forward to informing Congress, and especially members of this Subcommittee, on the results of our audits addressing the U.S. government's efforts to support women and girls in Afghanistan.

Thank you for the opportunity to testify today, and I will be pleased to answer any of your questions.

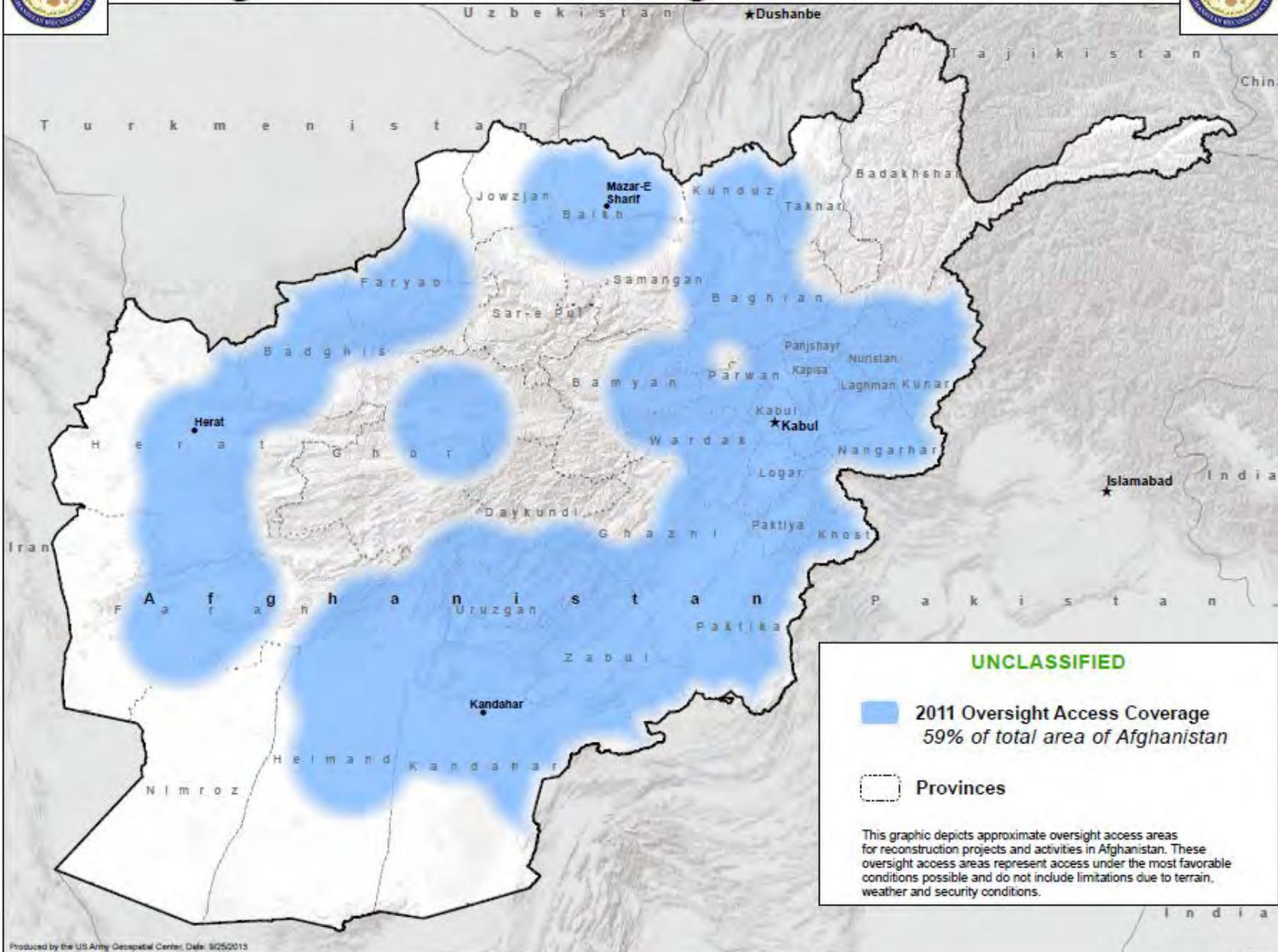


Afghanistan Oversight Access 2009



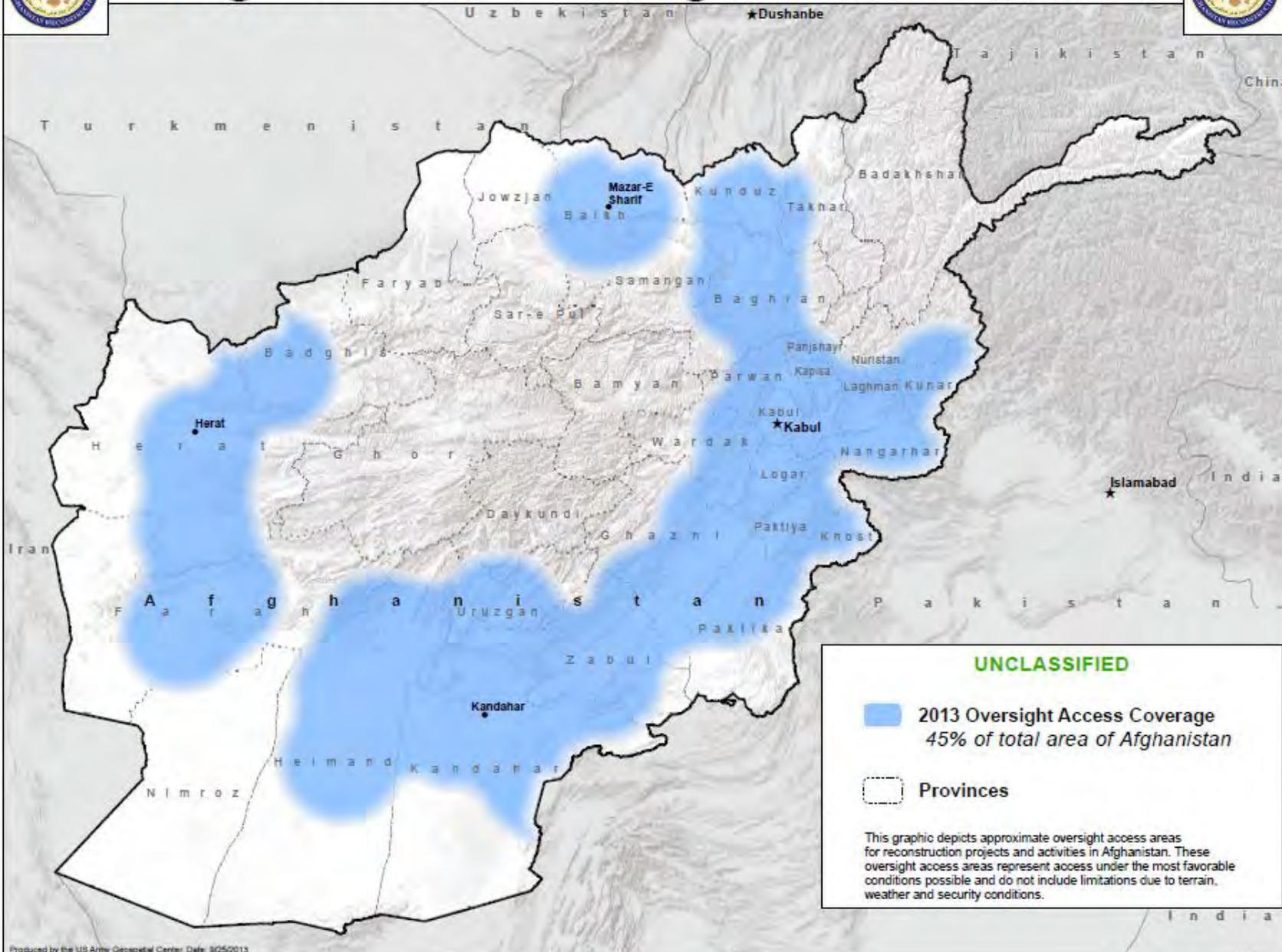


Afghanistan Oversight Access 2011



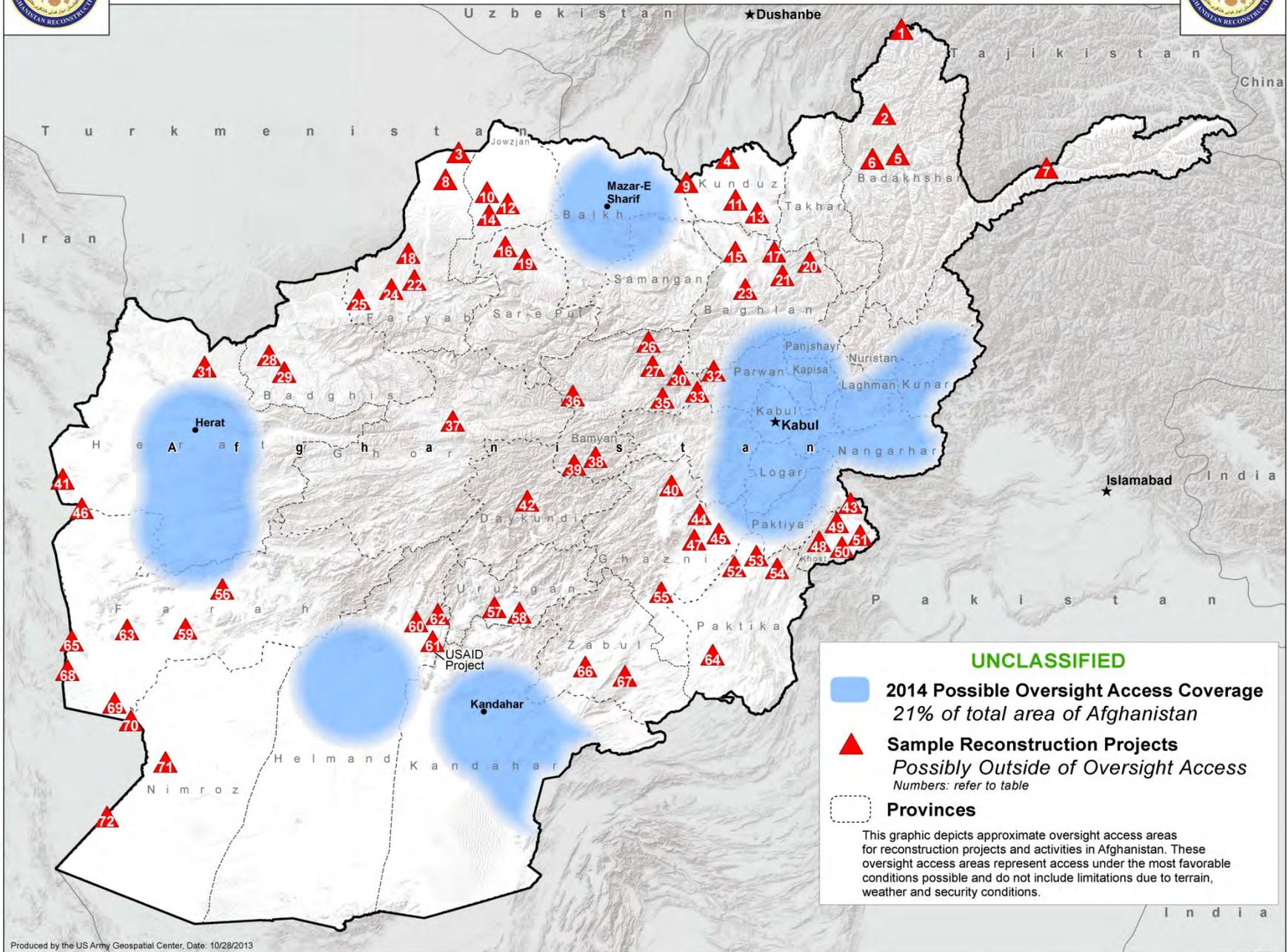


Afghanistan Oversight Access 2013





Afghanistan Possible Oversight Access 2014



UNCLASSIFIED

- 2014 Possible Oversight Access Coverage**
21% of total area of Afghanistan
- Sample Reconstruction Projects**
Possibly Outside of Oversight Access
Numbers: refer to table
- Provinces**

This graphic depicts approximate oversight access areas for reconstruction projects and activities in Afghanistan. These oversight access areas represent access under the most favorable conditions possible and do not include limitations due to terrain, weather and security conditions.

ONGOING ANSF PROJECTS - LOCATED OUTSIDE THE POSSIBLE OVERSIGHT ACCESS BUBBLES 2014

Map Label	Description/Location	Sponsoring Agency	Estimated Total Project Cost	Funding Source	Project Completion Date	Location
1	ANP UP District HQ @ Darwaz, Badakhshan	ANP	\$3,021,198.63	ASFF	6/30/14	Kunduz Resident Office
2	ANP UP DHQ at Raghistan, Badakhshan Prov	ANP	\$1,017,200.00	ASFF	1/16/14	Kunduz Resident Office
3	ANP Border Crossing Post, Aquina Faryab	ANP	\$6,759,872.00	ASFF	5/31/14	Spann Resident Office
4	ANP BPC FD Class B @ Shir Khan (Imam Sah	ANP	\$3,500,515.00	ASFF	5/12/14	Kunduz Resident Office
5	ANP Fire Department Class B, Feyzabad	ANP	\$2,970,328.39	ASFF	1/2/14	Kunduz Resident Office
6	ANA 2/2/209 Barracks	ANA	\$4,400,700.00	ASFF	9/12/14	Kunduz Resident Office
7	ANP BP Company HQ, Qala Panja	ANP	\$3,842,494.00	ASFF	5/31/14	Kunduz Resident Office
8	ANP BP Company HQ, Andkhoy, Faryab	ANP	\$4,437,293.38	ASFF	1/31/14	Spann Resident Office
9	ANP BP Company HQ @ Takht Qubat (Qala-l-	ANP	\$4,350,000.00	ASFF	9/18/14	Kunduz Resident Office
10	ANP ANCOP Collective Training Center	ANP	\$30,071,985.00	ASFF	1/24/15	Spann Resident Office
11	I&P Ghor Tapa Road	CERP	\$5,966,030.00	CERP	3/15/14	Kunduz Resident Office
12	ANP Main Rd Sec. Co @ Shebergan, Jawzjan	ANP	\$2,971,773.80	ASFF	5/1/14	Spann Resident Office
13	ANA FAARP Kunduz	ANA	\$21,750,000.00	ASFF	7/14/14	Kunduz Resident Office
14	ANP MOI Supply Point, Sherberghan, Jowzj	ANP	\$5,125,939.24	ASFF	6/13/14	Spann Resident Office
15	ANP Provincial Response Company @ Pol-e-	ANP	\$3,504,955.24	ASFF	4/26/14	Kunduz Resident Office
16	ANP UP District HQ @ Sari Pul, Sar-ePul	ANP	\$2,544,994.86	ASFF	1/31/14	Spann Resident Office
17	ANP UP District HQ @ Borka Burkah Baghla	ANP	\$1,515,891.00	ASFF	5/17/14	Kunduz Resident Office
18	ANP BP Company HQ @ Shirin Tagab, Faryab	ANP	\$4,350,000.00	ASFF	9/18/14	Mazir-Sharif Area Of (RC-North)
19	ANP UP Provincial HQ @ Sar-i-Pol, Sar-i-	ANP	\$7,036,543.60	ASFF	5/1/14	Spann Resident Office
20	ANP UP District HQs Baglan Province (3)	ANP	\$8,067,014.00	ASFF	8/25/14	Kunduz Resident Office
21	ANP R-UP District HQ @ Khawja Herjan, Ba	ANP	\$2,400,000.00	ASFF	9/1/14	Mazir-Sharif Area Of (RC-North)
22	ANA 1/209 Bde Meymanah PRT Conversion	ANA	\$1,667,540.00	ASFF	8/26/14	Spann Resident Office
23	ANP MOI Supply Point @ Pul-e Khumri,	ANP	\$5,570,000.00	ASFF	9/16/14	Kunduz Resident Office
24	ANP Main RD Sec Co @ Almar, Faryab (SUS)	ANP	\$3,684,700.00	ASFF	3/3/14	Spann Resident Office
25	ANP Main RD Sec Co @ Qaisar, Faryab	ANP	\$3,091,000.00	ASFF	5/15/14	Spann Resident Office
26	ANP UP District HQ @ Ru Ye Sang Kahmard	ANP	\$1,937,610.00	ASFF	4/2/14	Bagram Off-Base Resident Office
27	ANP UP District HQ, Sayghan, Bamyan	ANP	\$1,652,427.89	ASFF	2/9/14	Bagram Off-Base Resident Office
28	ANA 3/207 Brigade Camp CED Badghis	ANA	\$81,262,059.87	ASFF	5/1/14	Qali Naw Resident Office
29	ANP ANCOP Patrol BN@Badghis	ANP	\$15,887,392.89	ASFF	10/11/14	Qali Naw Resident Office
30	ANP UP Substation, Shaybar District, Bam	ANP	\$1,327,147.85	ASFF	8/1/14	Bagram Off-Base Resident Office
31	ANA AAF Shindand Air Wing Ph IV	ANA	\$15,667,519.00	ASFF	6/18/14	Shindand Resident Office
32	I&P Parwan to Bamyan Section 6.1	AIF	\$3,750,000.00	AIF	10/30/14	Bagram Off-Base Resident Office
33	AIF Parwan to Bamyan Section 6.2	AIF	\$3,288,799.00	AIF	11/9/14	Bagram Off-Base Resident Office
35	ANP UP District HQ @ Bamyan, Bamyan	ANP	\$2,222,779.00	ASFF	3/7/14	Bagram Off-Base Resident Office
36	ANP UP District HQ @ Nayak Yakawlang	ANP	\$1,616,646.32	ASFF	6/23/14	Bagram Off-Base Resident Office

ONGOING ANSF PROJECTS - LOCATED OUTSIDE THE POSSIBLE OVERSIGHT ACCESS BUBBLES 2014

Map Label	Description/Location	Sponsoring Agency	Estimated Total Project Cost	Funding Source	Project Completion Date	Location
37	ANP Class B Fire Dept Chaghcharan, Ghor	ANP	\$3,325,855.27	ASFF	6/4/14	Qali Naw Resident Office
38	ANP UP District HQ @ Panjab, Bamyan	ANP	\$1,999,922.00	ASFF	6/27/14	Bagram Off-Base Resident Office
39	ANP UP District HQ @ Waras, Bamyan	ANP	\$1,882,626.00	ASFF	5/16/14	Bagram Off-Base Resident Office
40	ANP R-Police Dist HQ, Nawur, Ghazni	ANP	\$2,199,500.00	ASFF	3/15/14	Ghazni Resident Office
41	ANP Border Police Company HQ @ Kal Yarak	ANP	\$4,989,187.00	ASFF	4/1/14	Herat Resident Office
42	ANP MOI Supply Point Fire Dept DHQ	ANP	\$21,641,420.46	ASFF	8/31/14	Tarin Kowt Resident Office
43	ANP BP Company HQ @ Kot Kalay, Khost	ANP	\$4,500,000.00	ASFF	9/19/14	Sharana Area Office (RC East)
44	ANP R-Police Dist HQ, Wali Moh Shah -SUS	ANP	\$2,778,411.00	ASFF	10/3/14	Ghazni Resident Office
45	ANP Police Dist HQ, Precinct 4, Ghazni	ANP	\$1,922,181.50	ASFF	7/10/14	Ghazni Resident Office
46	ANP BP BN HQ @ Kalata Nazar	ANP	\$5,584,774.80	ASFF	7/21/14	Herat Resident Office
47	ANP Police Dist HQ, Waghez, Ghazni	ANP	\$2,548,400.00	ASFF	9/14/14	Ghazni Resident Office
48	ANA Parsa Garrison Upgrades	ANA	\$18,788,080.41	ASFF	1/15/14	Gardez Resident Office
49	ANP FD Class B @ Khost, Khost	ANP	\$2,806,628.00	ASFF	3/16/14	Gardez Resident Office
50	AIF Ghulam Khan Corridor	AIF	\$20,100,000.00	AIF	11/6/14	Sharana Area Office (RC East)
51	ANP Border Cross, Gulam Khan	ANP	\$6,444,658.00	ASFF	3/6/14	Gardez Resident Office
52	ANP Provincial Response Company	ANP	\$3,765,142.00	ASFF	4/27/14	Logar Resident Office
53	ANA 6/2/203 Rushmore South Infantry Kand	ANA	\$28,369,159.82	ASFF	6/4/14	Logar Resident Office
54	ANP UP Dist HQ, Sar Hawza, Paktika	ANP	\$3,206,921.83	ASFF	12/31/14	Logar Resident Office
55	ANA 2/3/203 Infantry Kandak at Moqur Dis	ANA	\$26,544,496.00	ASFF	6/16/14	Ghazni Resident Office
56	ANP Main Road Security Co., Bala Baluk	ANP	\$2,997,218.00	ASFF	5/22/14	Farah Project Office
57	ANA 3/4/205 Brigade Garrison Phase 2	ANA	\$20,200,000.00	ASFF	8/24/14	Tarin Kowt Resident Office
58	ANP PRC & Fire Dept @ Uruzgan	ANP	\$5,066,232.00	ASFF	6/15/14	Tarin Kowt Resident Office
59	ANP MOI Supply Point @ Farah	ANP	\$6,776,674.12	ASFF	2/15/14	Farah Project Office
60	SEPS Helmand Transmission Lines & Subs	AIF	\$108,565,053.00	AIF	7/1/14	Special Projects Area Office
61	Kajaki Dam (installation of 2nd Turbine)	USAID	\$75,000,000.00	USAID	unknown	unknown
62	Kajaki Tunnel Wks, Intake Twr, & Piezom.	AIF	\$25,642,901.95	AIF	11/17/14	Special Projects Area Office
63	ANP UP District HQ @ Qala-e-Kah, Farah	ANP	\$2,412,696.00	ASFF	11/21/14	Farah Project Office
64	ANP UP District HQ, Waza Khawa, Paktika	ANP	\$2,542,530.00	ASFF	6/30/14	Logar Resident Office
65	ANP BCP @ Posht-e-Koh Bazaar	ANP	\$4,089,563.52	ASFF	6/28/14	Shindand Resident Office
66	ANP MOI Supply Point (MSP) @ Qalat Zabul	ANP	\$6,947,037.00	ASFF	4/29/14	Qalat Resident Office
67	ANP UP District HQ @ Shinkay, Zabul	ANP	\$4,963,078.80	ASFF	8/4/14	Qalat Resident Office
68	ANP BP Co. HQ @ Dow Kohana	ANP	\$2,637,445.13	ASFF	7/9/14	Farah Project Office
69	ANP BP Co. HQ @ Chalorka	ANP	\$3,379,595.00	ASFF	8/14/14	Farah Project Office
70	ANP BP Co. HQ @ Tapa Khoran	ANP	\$2,641,086.14	ASFF	7/21/14	Shindand Resident Office
71	ANP MOI Supply P, Fire Dept DHQ-Zaranj	ANP	\$11,991,641.00	ASFF	5/28/14	Dwyer Resident Office
72	BP Company HQ @ Tapa Talab Khan (CAT 3)	ANP	\$4,500,000.00	ASFF	9/12/14	Helmand Area Office

NOTE: Site 61 is a USAID Project