

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 25-03 Audit Report

Combating Violence Against Women in Afghanistan: State and USAID Can't Fully Determine Impacts of U.S. Efforts Without Developing Goals and Increasing Site Visits



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Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

Prior to the August 2021 collapse of the Afghan government, both the Department of State (State) and the U.S. Agency for International Development (USAID) had invested in long-term activities to prevent and respond to gender-based violence (GBV) in Afghanistan. Following the August 2021 takeover by the Taliban, assisting the survivors of GBV became more difficult because many survivor services were no longer available, and the Taliban issued numerous edicts limiting the rights of women and girls. Despite these challenges, State and USAID continue to advocate for the rights of Afghan women and girls, including by combatting GBV. According to SIGAR's estimates, since October 1, 2020, State and USAID funded 31 GBV-related awards in Afghanistan, which provided over \$237 million to their implementing partners, \$122.5 million of which was provided from September 2021 to October 2022.

Our audit examines State and USAID's GBV policies and strategies, including their Afghanistan country strategies in support of government-wide GBV policies, and their coordination of GBV-related activities. In addition, we reviewed the agencies' monitoring and oversight activities for 10 GBV-related awards, using key practices for monitoring the implementation of foreign assistance awards that were developed by the U.S. Government Accountability Office (GAO).

The objectives of this audit were to assess the extent to which State and USAID (1) implemented projects and activities that aligned with U.S. government strategic goals to combat GBV in Afghanistan; (2) conducted required monitoring and oversight for those projects and activities, and tracked and measured progress towards achieving their goals; and (3) coordinated those projects and activities with their partners.

November 2024

Combating Violence Against Women in Afghanistan: State and USAID Can't Fully Determine Impacts of U.S. Efforts Without Developing Goals and Increasing Site Visits

SIGAR 25-03 AUDIT REPORT

WHAT SIGAR FOUND

SIGAR found that State's October 2023 Integrated Country Strategy (ICS) for Afghanistan failed to meet the recommendations laid out in the 2022 U.S. Strategy to Prevent and Respond to Gender-Based Violence Globally (U.S. Global GBV Strategy) in support of the U.S. government's GBV priorities. Specifically, the 2022 U.S. Global GBV Strategy recommends federal agencies integrate GBV prevention and response efforts into country level strategies and other relevant strategy and policy documents. However, State's ICS for Afghanistan did not include GBV mitigation efforts.

In addition, neither State nor USAID updated their country strategies to address the changing environment for more than 2 years following the collapse of the Afghan government in August 2021. USAID told us that after the Afghan government's collapse, the agency conducted a review of these ongoing programs and resumed implementation of humanitarian and development activities that could still operate in the new environment. However, these changes were not reflected in USAID's Country Development Cooperation Strategy (CDCS).

SIGAR found that neither State nor USAID consistently followed all three of GAO's key practices for monitoring the implementation of foreign assistance awards. The Foreign Aid Transparency and Accountability Act of 2016, Pub. L. No. 114-191, requires State and USAID to monitor their foreign assistance efforts and evaluate the outcomes of their work. Because State and USAID bureaus and offices responsible for GBV mitigation projects and activities in Afghanistan each had different oversight guidance and requirements, we selected and applied GAO's key practices as a set of best practices for oversight to test State and USAID procedures.

GAO uses the following three key performance monitoring practices: (1) periodically collecting and reviewing project monitoring reports, (2) assessing and approving periodic project performance reports, and (3) validating the reported project performance through site visits and other means of verification. State and USAID largely followed two of the three key practices by collecting performance progress reports and validating performance through site visits or communications with other organizations providing GBV mitigation services in Afghanistan. However, neither State nor USAID provided evidence that they reviewed and approved all implementing partner progress report.

Also, USAID's Mission to Afghanistan chose to rely on the implementing partner's monitoring policies and procedures and opted not to use its own third-party monitor to perform site visits for one of its awards. This limited the agency's ability to monitor partner progress and adjust GBV activities based on those observations. Without site visits, USAID may not have all the information it needs to

fully and independently assess its implementing partners' operations. For example, site visits could provide vital additional information not included in progress reports, such as beneficiary satisfaction, availability of services, and the extent to which the implementing partner is meeting the terms of the award agreement. Similarly, the site visits would allow USAID to confirm the implementing partner's award reporting.

In addition, SIGAR reviewed 16 of the awards State and USAID provided to us to determine whether State and USAID's implementing partners met their GBV-related targets. Our review found that State's awards had 191 GBV-related targets, and its implementing partners met 121 of those targets. We also found that USAID's awards had 16 GBV-related targets and its implementing partners met 7 of those targets. Together, State and USAID's implementing partners met 128 (or 62 percent) of the 207 GBV-related targets from the awards we reviewed. When we asked State and USAID how they measured the success of their GBV prevention and response efforts, they told us that they judged success by the extent to which their implementing partners achieve their award targets. However, State's ICS didn't have any GBV goals or anticipated outcomes, and USAID's Strategic Framework does not discuss USAID's strategic approach for addressing U.S. priorities to prevent or respond to GBV in Afghanistan. Without the connection between the individual award targets and broader strategic goals contained in documents like the ICS, State and USAID may not know how the money being spent on those awards changed GBV in Afghanistan.

Lastly, SIGAR found that State and USAID coordinated their GBV efforts with one another and their implementing partners. The U.S. Global GBV Strategy stresses the importance of interagency coordination and collaboration, and collaboration with external partners for global GBV prevention and response efforts. State and USAID coordinated their GBV efforts through the Interagency Gender Working Group and other groups, and formal and informal interagency meetings to accomplish these goals. In addition, State and USAID jointly meet with some implementing partners to coordinate GBV activities in Afghanistan.

WHAT SIGAR RECOMMENDS

To improve alignment with federal goals and continued oversight of GBV prevention and response efforts in Afghanistan, SIGAR recommends that the Secretary of State:

- 1. Direct State's Mission Afghanistan to update State's 2023 ICS for Afghanistan to include specific objectives or goals for preventing and responding to GBV in Afghanistan, as recommended by the U.S. Global GBV Strategy.**

Additionally, SIGAR recommends that USAID's Mission Director for the Mission to Afghanistan:

- 2. Direct the responsible agreements officer for the UN Entity for Gender Equality and the Empowerment of Women (UN Women) award to conduct site visits using the Mission's third-party monitor, as permitted by the award.**

SIGAR provided a draft of this report to State and USAID for review and comment. SIGAR received written comments from State's Bureau of South and Central Asian Affairs–Afghanistan and USAID's Mission to Afghanistan, which are reproduced in appendix II and III, respectively. In its comments, State concurred with our recommendation and asked SIGAR to direct the recommendation from the Bureau of Budget and Planning to State's Mission Afghanistan. SIGAR made this change as requested. USAID also concurred with our recommendation as it stated in its comments. SIGAR also received technical comments from State and USAID, which we incorporated into the report as appropriate.



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Office of the Special Inspector General
for Afghanistan Reconstruction

November 22, 2024

The Honorable Anthony Blinken
Secretary of State

The Honorable Samantha Power
Administrator, U.S. Agency for International Development

Ms. Karen B. Decker
Chargé d'Affaires, U.S. Mission to Afghanistan

Mr. Joel Sandefur
USAID Mission Director for Afghanistan

Ms. Sonali Korde
Assistant to the Administrator, USAID Bureau for
Humanitarian Assistance

This report discusses the results of SIGAR's audit of Department of State (State) and U.S. Agency for International Development (USAID) strategies, projects, and activities for combatting gender-based violence (GBV) in Afghanistan from October 1, 2020, through August 31, 2024. The projects and activities discussed in this audit comprise 31 funding awards, which provided \$237 million to agency implementing partners, including \$122.5 million awarded from September 2021 through October 2022

We found that neither State nor USAID updated their country strategies for more than 2 years following the collapse of the Afghan government.¹ Additionally, State's September 2018 Integrated Country Strategy (ICS) for Afghanistan did not include any goals for preventing and responding to GBV in Afghanistan. State's updated ICS, released in October 2023, fails to include the GBV prevention and response efforts recommended by the U.S. Strategy to Prevent and Respond to Gender-Based Violence Globally, despite State and USAID being the primary implementers of the strategy. USAID's September 2018 Country Development Cooperation Strategy (CDCS) and its Strategic Framework for Afghanistan include GBV prevention and response goals. However, rather than updating its CDCS, USAID extended it and then replaced it with a Strategic Framework for Afghanistan in May 2024.²

We also found that State and USAID did not consistently follow three key practices of the U.S. Government Accountability Office (GAO) for monitoring implementation of its foreign assistance awards. Although State and USAID generally met two of these key practices: (1) collecting required progress reports; and (2) validating the data in those reports through site visits and other means of verification, State and USAID were unable to provide evidence that they had met GAO's third principle, to assess and approve implementing partners' periodic performance reports. Specifically, State and USAID were unable to provide evidence that they approved all

¹ State requested we change "State" to "the mission" throughout the report. For purposes of our report, "State" refers to both the mission to Afghanistan and the Department as a whole.

² According to USAID's Automated Systems Directive (ADS) 201, USAID's CDCS documents USAID's 5-year approach in a given country based on the U.S. government's foreign policy priorities. ADS 201 also permits, with approval, a Strategic Framework instead of a CDCS under extenuating circumstances that restrict the Agency's ability to plan, such as operating in an environment with adversarial governance, and offers a more flexible and responsive structure to achieve a country's program objectives.



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implementing partner progress reports, as prescribed by this key practice. However, State and USAID's implementing partners reported achieving 62 percent of their GBV- performance targets, even though COVID-19 pandemic-related lockdowns and illnesses, security issues, and the 2021 Taliban takeover of the Afghan government reduced the achievement of some of their activity targets. Lastly, we also found that despite these shortcomings, State, USAID, and their partners coordinated their GBV activities in Afghanistan.

We are making two recommendations in this report. To improve alignment with federal goals and continued oversight of efforts to combat GBV in Afghanistan, SIGAR recommends that the Secretary of State (1) direct State's Mission Afghanistan to update State's 2023 ICS for Afghanistan to include specific objectives or goals for preventing and responding to GBV in Afghanistan, as recommended by the U.S. Strategy to Prevent and Respond to GBV Globally. SIGAR also recommends that USAID's Mission Director for the Mission to Afghanistan (2) direct the responsible agreements officer for the UN Entity for Gender Equality and the Empowerment of Women (UN Women) award to conduct site visits using the Mission's third-party monitor as permitted by the award.

We provided a draft of this report to State and USAID for review and comment. We received written comments from State's Bureau of South and Central Asian Affairs–Afghanistan and USAID's Mission to Afghanistan, which are reproduced in appendix II and III, respectively. In its comments, State concurred with our recommendation and asked SIGAR to direct the recommendation from the Bureau of Budget and Planning to State's Mission Afghanistan. The recommendation has been changed throughout the report to state that the Secretary of State direct "State's Mission Afghanistan to update State's 2023 Integrated Country Strategy for Afghanistan to include specific objectives or goals for preventing and responding to GBV in Afghanistan, as recommended by the U.S. Strategy to Prevent and Respond to GBV Globally." USAID also concurred with our recommendation as it stated in its comments.

SIGAR conducted this work under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, 5 U.S.C. Chapter 4, and in accordance with generally accepted government auditing standards.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

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ABBREVIATIONS

ADS	Automated Directives System
BHA	Bureau for Humanitarian Assistance
CDCS	Country Development Cooperation Strategy
DRL	Bureau of Democracy, Human Rights, and Labor
GAO	Government Accountability Office
GBV	gender-based violence
ICS	Integrated Country Strategy
INL	Bureau of International Narcotics and Law Enforcement
NGO	nongovernmental organizations
PRM	Bureau of Population, Refugees, and Migration
Special Envoy	U.S. Special Envoy for Afghan Women, Girls, and Human Rights
State	Department of State
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNICEF	United Nations Children’s Fund
USAID	U.S. Agency for International Development
USIP	United States Institute of Peace

Prior to the August 2021 collapse of the Afghan government, spending by the Department of State (State) and the U.S. Agency for International Development (USAID) on long-term activities to combat gender-based violence (GBV) in Afghanistan resulted in (1) legal reforms for GBV accountability and justice, (2) support for the establishment and operations of network of shelters and support services for survivors of GBV, and (3) healthcare reforms for treating GBV survivors. Additionally, the former Afghan government established the Ministry of Women's Affairs and enacted the 2009 Elimination of Violence Against Women law, which not only explicitly criminalized rape in Afghanistan for the first time, but also criminalized numerous other acts of violence against women, including forced marriage, underage marriage, and giving away women and girls as restitution for crimes. Few of these reforms remain after the Taliban's takeover, according to Amnesty International, the United States Institute of Peace (USIP), and other experts. For example, the Ministry of Women's Affairs no longer exists, the 2009 Elimination of Violence Against Women law is largely unenforced or ignored, and nearly all 30 women's shelters that were still open in September 2021 to support and care for GBV survivors are closed.

State and USAID define GBV as "any harmful threat or act directed at an individual or group based on actual or perceived sex, gender, gender identity or expression, sex characteristics, sexual orientation, and/or lack of adherence to varying socially constructed norms around masculinity and femininity."³ More narrowly, UN Entity for Gender Equality and the Empowerment of Women (UN Women) defines GBV as "harmful acts directed at an individual based on their gender. It is rooted in gender inequality, the abuse of power, and harmful norms."⁴

GBV against women and girls and the oppression of women are longstanding problems in Afghanistan. Worse, according to recent reports by UN Women and Human Rights Watch, and State and USAID reports and officials, instances of GBV in Afghanistan have increased over the last 3 years, while activities to prevent, respond to, and mitigate the risk of GBV have decreased during the same period.⁵ A 2020 report from USAID noted that GBV started to increase at the onset of the COVID-19 pandemic due to lockdown restrictions limiting access to GBV services, and has worsened since the Taliban took over the country. According to State's Special Envoy for Afghan Women, Girls, and Human Rights (Special Envoy),

They [the Taliban] have attempted to erase Afghan women and girls from society, banning women and girls from accessing education beyond the primary level, prohibiting women's employment in most sectors, restricting their freedom of movement, and effectively removing them from public spaces. Those who raise their voices to protest or resist risk harassment, detention, and violence.⁶

Both UN Women and USIP reports said that these Taliban policies, which limit women's ability to work and move freely, have added pressure on other family members and contributed to an increase in GBV. In addition, the UN's 2024 Humanitarian Need and Response Plan for Afghanistan asserts there is not enough international aid

³ State and USAID, "U.S. Strategy to Prevent and Respond to Gender-Based Violence Globally," 2022.

⁴ UN Women, "FAQs: Types of Violence Against Women and Girls," accessed September 7, 2023, <https://www.unwomen.org/en/what-we-do/ending-violence-against-women/faqs/types-of-violence>. UN Women is the United Nations entity dedicated to gender equality and the empowerment of women.

⁵ UN Women, *Gender Alert No. 1: Women's Rights in Afghanistan: Where Are We Now?*, December 2021, <https://www.unwomen.org/sites/default/files/2021-12/Gender-alert-Womens-rights-in-Afghanistan-en.pdf>. Amnesty International, *Death in Slow Motion: Women and girls under Taliban rule*, July 2022, <https://www.amnesty.org/en/documents/ASA11/5685/2022/en/>. Fereshta Abbasi, Human Rights Watch, "What are the main challenges to women and girls' rights in Afghanistan?" March 8, 2023, <https://www.hrw.org/news/2023/03/09/8-march-2023-what-are-main-challenges-women-and-girls-rights-afghanistan>. For purposes of this report, we will refer to all programming and activities geared towards preventing and combatting GBV in Afghanistan, and towards assisting survivors of GBV, as "GBV mitigation efforts." The 2022 U.S. Global GBV Strategy considers gender-based violence prevention, response, and risk mitigation as GBV mitigation efforts.

⁶ Rina Amiri, Special Envoy, Written Statement before the House Foreign Affairs Committee, Subcommittee on Middle East, North Africa, and Central Asia, hearing on "Examining the Biden Administration's Afghanistan Policy Since the Withdrawal: Part II," (January 11, 2024).

to help those in need of GBV assistance in Afghanistan.⁷ According to some experts we spoke with and reports by USIP, the Taliban either “lacks an understanding of GBV” or refuses to acknowledge its existence.⁸ Additionally, the lingering effects of pandemic-era restrictions and an underfunded and overwhelmed healthcare sector continue to hinder GBV prevention and response efforts and survivor support efforts.

The objectives of this audit were to assess the extent to which State and USAID (1) implemented projects and activities that aligned with U.S. government strategic goals to combat GBV in Afghanistan; (2) conducted required monitoring and oversight for those projects and activities, and tracked and measured progress towards achieving their goals; and (3) coordinated those projects and activities with their partners.

To accomplish these objectives, we reviewed U.S. government GBV prevention and response strategies, including State’s agency-specific strategies that contain GBV prevention and response elements and its Afghanistan country strategies, as well as USAID’s mission-specific strategies that contain GBV prevention and response elements and its Afghanistan country strategies from 2020 to 2024. Additionally, we reviewed State and USAID award agreements with implementing partners that were active from October 2020 through December 2022.⁹ To assess agency efforts to monitor GBV prevention and response activities and track progress toward achieving goals, we reviewed State’s and USAID’s monitoring and oversight requirements. However, because of the multiple monitoring practices used by State and USAID, we relied on three leading monitoring practices established by the U.S. Government Accountability Office (GAO).¹⁰ We also reviewed award documents and progress reports from implementing partners, as well as documents provide by State and USAID. In addition, we reviewed SIGAR reports and relevant reports from State’s Office of Inspector General and USAID’s Office of Inspector General.¹¹ To obtain information from nongovernmental organizations (NGO) and public international organizations about work being done in Afghanistan, we conducted interviews and reviewed documentation provided by those organizations. We performed our work in Arlington, Virginia, from September 2022 through November 2024, in accordance with generally accepted government auditing standards. Appendix I contains a detailed discussion of our scope and methodology.

During our audit, State and USAID asked us not to disclose various details of our work, including not identifying the NGOs with whom we spoke, certain award details, specific GBV prevention and response activities and targets, and use of some GBV-related terminology, due to the impact it may have on their GBV prevention and response services and the Taliban’s sensitivities toward these types of activities.¹²

⁷ UN Office for the Coordination of Human Affairs, “Afghanistan Humanitarian Needs and Response Plan 2024,” December 2023.

⁸ Belquis Ahmadi, USIP, “How the Taliban Enables Violence Against Women,” December 7, 2023, <https://www.usip.org/publications/2023/12/how-taliban-enables-violence-against-women>.

⁹ We began our scope on October 1, 2020, to include any awards that began on or after the start of the fiscal year in which the government of Afghanistan collapsed. See appendix I for more information regarding our scope and methodology.

¹⁰ In 2019, GAO identified 14 leading practices for monitoring foreign assistance in its report, *Foreign Assistance: Federal Monitoring and Evaluation Guidelines Incorporate Most but Not all Leading Practices* (GAO-19-466). From these, GAO derived eight key practices that can help agencies monitor the implementation and performance at a project level and grouped them into three areas: (1) assigning monitoring duties, (2) planning a monitoring approach, and (3) monitoring project implementation, as stated in its report, *Rule of Law Assistance: State and USAID Could Improve Monitoring Efforts* (GAO-21-14, p. 6). We applied the three key practices identified under monitoring project implementation.

¹¹ SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2023-QR-1, January 30, 2023. SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2023-QR-2, April 30, 2023. SIGAR, *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*, SIGAR 21-18 LL, February 17, 2021. State Office of Inspector General, *Inspection of the Afghanistan Affairs Unit*, ISP-I-23-05, November 2022. USAID Office of Inspector General, *Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk*, 8-000-18-003-P, September 25, 2018. SIGAR, *Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress*, SIGAR 15-24 AR, December 2014. SIGAR, *Greater Coordination is Needed in Meeting Congressional Directives to Address and Report on the Needs of Afghan Women and Girls*, SIGAR Audit-10-13, July 30, 2010.

¹² State also requested we change “State” to “the mission” throughout the report. For purposes of our report, “State” refers to both the mission to Afghanistan and the department as a whole.

BACKGROUND

The Taliban imposed, social, medical, educational, and employment restrictions on women, and perpetrated acts of violence against women during their initial control of Afghanistan from 1996 to 2001.¹³ Many of these restrictions ended following the termination of the Taliban's rule in 2001. Subsequent improved conditions and GBV prevention and response efforts benefited the lives of women and girls, especially in urban areas. For example, among the reforms undertaken after the establishment of the U.S.-backed Afghan government was the establishment of the Ministry of Women's Affairs in 2001.

A commitment to women and girls has been an important goal of U.S. reconstruction efforts in Afghanistan. For example, the U.S Embassy Kabul Gender Strategy released in 2019 found that "the establishment of protective shelters throughout Afghanistan for women and children fleeing violence" had "provided much needed physical protection and essential legal, social, and medical services to victims and those at risk of violence through the support of international donors and Afghan NGOs."¹⁴ However, neither State nor USAID can determine the total amount of U.S. investments they made to improve the lives of Afghan women and girls. Spending is difficult to track because both State and USAID have invested in projects and activities that combine components intended to combat GBV with other initiatives like those to improve women's livelihoods, health and hygiene, and child nutrition.¹⁵

GBV in Afghanistan began to worsen at the onset of the COVID-19 pandemic in 2020 with the implementation of movement restrictions, and has worsened since the Afghan government's collapse and the Taliban's return to power in August 2021.¹⁶ Since then, although the Taliban have repeatedly stated their commitment to upholding women's rights, they have nullified or dismantled many of the laws, mechanisms, and institutions established to protect and empower women and girls. For example, UN Women reported that "the system that aimed to provide support and justice to survivors of GBV, which previously served thousands of women and girls each year," had collapsed, and organizations working to prevent GBV were shut down or have faced severe operational constraints.¹⁷ In addition, within months of assuming power, the Taliban suspended the Afghan Constitution, replaced the Ministry of Women's Affairs with the Ministry for the Propagation of Virtue and the Prevention of Vice, and imposed many edicts restricting women's access to work, education, and freedom of movement.¹⁸ According to the Human Rights Council, the Taliban also abolished institutions and mechanisms that provided protection against GBV, such as the Afghanistan Independent Human Rights Commission.

Taliban Takeover and Its Impact on Afghan Women and Girls

The Women, Peace, and Security Index for 2023 and 2024, released in October 2023 by the Georgetown Institute for Women, Peace, and Security, continues to rank Afghanistan as the worst country for women based on multiple factors, such as inclusion, justice, and security.¹⁹ A December 2023 report by USIP notes a similar finding, stating that the Taliban's anti-women policies, combined with an "emboldened patriarchal system," have contributed to Afghanistan scoring below every other country.²⁰ The USIP report states,

in just 28 months, the Taliban have dismantled Afghan women's and girls' rights—imposing draconian restrictions regarding their education, employment, and freedom of movement. Any perceived violation

¹³ State, *Report on the Taliban's War Against Women*, November 17, 2001.

¹⁴ State, U.S. Embassy Kabul Gender Strategy, 2019.

¹⁵ SIGAR, Support for Gender Equality, SIGAR 21-18 LL.

¹⁶ UN Women, *Gender Alert No. 1*, December 2021.

¹⁷ UN Women, "Women's Right in Afghanistan One Year After the Taliban Take-over," *Gender Alert No. 2*, August 15, 2022.

¹⁸ Ahmadi, USIP, "How the Taliban Enables Violence Against Women."

¹⁹ Georgetown Institute for Women, Peace, and Security, *Women, Peace, and Security Index 2023/24*, October 2023.

²⁰ Ahmadi, USIP, "How the Taliban Enables Violence Against Women."

of these oppressive policies is often met with harassment, intimidation, and verbal and physical abuse orchestrated by the Taliban's Ministry of Vice and Virtue. And when women are detained by authorities, they have been subjected to cruel treatment, including torture.²¹

In January 2024, State's Special Envoy said, "The Taliban have systemically targeted Afghan women and girls with more than 50 discriminatory edicts. There is no indication this will subside."²² Among other restrictions, Taliban edicts have banned girls from attending school past the sixth grade and banned women from working.²³ These same edicts have also posed challenges to organizations working in Afghanistan because women are now banned from working for NGOs or the United Nations, and services for assisting survivors of GBV—like creating safe spaces for women—are limited. Additionally, USAID told us in December 2023 that the Taliban released a new edict limiting how psychosocial support services are delivered.²⁴ According to USIP, restricting women's employment means "families are spending more and more time within the confines of their home, fostering an environment that is often rife with distress, tensions, and domestic violence."²⁵ In addition, Afghanistan's health, water, and sanitation sectors are increasingly fragile, with Afghan women and girls facing disproportionately limited access to these services. According to GBV experts in Afghanistan, the Taliban encourages GBV by refusing to acknowledge it as a problem and by implementing a version of Sharia law that further contributes to the culturally accepted disrespect of women and girls.²⁶ For example, in August 2024, the Taliban released a law with several provisions further silencing and diminishing the rights of Afghan women and girls. One of its provisions states, "If an adult woman leaves home because of some urgent need, she is duty-bound to hide her voice, face, and body."²⁷

State and USAID continue to advocate for the rights of Afghan women and girls, including combatting GBV, despite the Taliban's increased restrictions on women and girls and on those working to combat GBV in Afghanistan. According to State's GBV-related awards we reviewed, since August 2021, its GBV prevention and response efforts include funding local and civil society organizations that support GBV assistance efforts, deliver emergency assistance to individuals facing threats of GBV, and provide prevention and protection assistance to survivors of GBV.²⁸ USAID told us that its GBV prevention and response efforts (which USAID's implementing partners undertake) include support for women to keep them safe, and to enable women to care for and support themselves and their families.

In addition, according to State, the U.S. government has played a vital role in global outreach in support of Afghan women. For example, in January 2022, State named its Special Envoy, who, in conjunction with the U.S. Secretary of State, launched the U.S.-Afghan Consultative Mechanism in July 2022 to strengthen U.S. government engagement with Afghan women and society, including with former judges and prosecutors of Afghanistan's Violence Against Women courts. In addition, the Special Envoy has traveled to multiple Muslim-majority countries seeking to mobilize their leadership to engage with the Taliban on women's rights and met with the Taliban directly to urge the fair and dignified treatment of Afghan women and girls.

²¹ Ahmadi, USIP, "How the Taliban Enables Violence Against Women."

²² Amiri, Special Envoy, Written Statement before the House Foreign Affairs Committee.

²³ Human Rights Watch, "Joint Statement: Marking Two Years of Taliban Oppression, Statement from the U.S. Policy Advocates for Afghan Women and Girls," August 17, 2023.

²⁴ According to USAID, "psychosocial support" refers to activities that relieve stress and can help prevent mental conditions. Interventions and support services are adapted to local needs; they focus on relieving stress, preventing distress and suffering from developing into something more severe, and helping people resume their normal lives.

²⁵ Ahmadi, USIP, "How the Taliban Enables Violence Against Women."

²⁶ Due to safety and security concerns, we are not identifying State or USAID NGO partners.

²⁷ The Propagation of Virtue and Prevention of Vice Law, Serial Number 1452, Article 13, no.1, July 31, 2024. Unofficial translation by Afghanistan Analysts Network.

²⁸ State and USAID requested that we not publicly disclose details of their GBV prevention and response efforts.

State and USAID Funding for GBV Prevention and Response Efforts

Despite the collapse of the Afghan government and subsequent takeover by the Taliban, State and USAID continue to support Afghan women and girls through diplomatic engagement, public messaging, and foreign assistance programs. In June 2022, State awarded a \$10.8 million agreement to UN Women to provide essential services for Afghan women and girls from June 2022 through June 2024. In July 2022, USAID signed an agreement with UN Women to support survivors of violence through access to safe accommodations, legal aid, health care, counseling, and other assistance measures from July 2022 through July 2025. According to this agreement, the total estimated contribution is \$30 million. USAID told us that as of October 2024, only \$21 million had been provided to UN Women.

In addition to State and USAID funding projects and activities specifically intended to combat GBV, the U.S. Strategy to Prevent and Respond to Gender-Based Violence Globally (U.S. Global GBV Strategy) recommends that agencies integrate GBV prevention and response efforts into all relevant program and project activities.²⁹ For example, GBV prevention and response efforts may be integrated in areas such as humanitarian assistance, justice and accountability, economic empowerment, education, and health, as is done globally. Many of State and USAID programs we examined include gender-related activities, such as USAID's livelihoods activities that include efforts to provide women with jobs to reduce the economic strain that many households face, which experts believe is a cause of GBV. However, State and USAID did not separately quantify their spending on these GBV prevention and response efforts.

In September 2022, we asked State and USAID to provide all their active GBV-related award data since October 1, 2020. Based on the information provided, we determined that State and USAID funded 31 GBV-related awards in Afghanistan with periods of performance that ranged from September 2015 to July 2025, and provided over \$237 million to their implementing partners. Nearly 50 percent of this amount (about \$122 million) funded activities that began after the August 2021 collapse of the Afghanistan government. We identified four State bureaus and offices that have funded or are currently funding GBV prevention and response efforts in Afghanistan: 1) the Bureau of Population, Refugees, and Migration (PRM); 2) the Bureau of International Narcotics and Law Enforcement (INL); 3) the Office of Global Women's Issues; and 4) the Bureau of Democracy, Human Rights, and Labor (DRL). USAID's Bureau for Humanitarian Assistance (BHA) and the USAID Mission to Afghanistan also provided GBV prevention and response funding. Additionally, State's Mission to Afghanistan, otherwise referred to as the Afghanistan Affairs Unit, and the Special Envoy are also involved in GBV prevention and response efforts in Afghanistan.

²⁹ According to Executive Order 13623, the U.S. Global GBV Strategy is a multi-year, executive branch strategy "for preventing and responding to gender-based violence. The Strategy both responds to and expands upon the request in section 7061 of House conference report 112-331 accompanying the Department of State, Foreign Operations, and Related programs Appropriations Act (Division I of Public Law 112-74), for the executive branch to develop a multi-year strategy), to prevent and respond to violence against women and girls in countries where it is common." Both State and USAID are primary implementers of this strategy. The executive branch released this strategy in 2012, with updated versions released in 2016 and 2022. (See, State and USAID, U.S. Global GBV Strategy, 2012.)

Table 1 - Summation of State’s and USAID’s GBV Prevention and Response-Related Funding for Active Awards, Before and After the Collapse of the Former Afghan Government

	State	USAID	Totals
Amount awarded before or on August 2021	\$70,669,348	\$44,220,008	\$114,889,356
Amount awarded from September 2021 to October 2022	\$71,896,947	\$50,586,755	\$122,483,702
Totals	\$142,566,295	\$94,806,763	\$237,373,058

Source: Data provided by State and USAID in their September 2022 through January 2024 responses to our requests for information.

Note: Funding data represents a summation of GBV-related awards provided to us by State and USAID, and whose period of performance ended on or after October 1, 2020.

Preventing GBV Is a U.S. Global Priority

In August 2012, President Obama issued Executive Order 13623, which directed all departments and agencies to implement the U.S. Global GBV Strategy and confirmed the U.S. government’s commitment to and prioritization of combatting GBV globally. State and USAID led the effort to develop this strategy, which both agencies use to guide their goals and objectives in addressing GBV globally, as the strategy requires. The most recent iteration of the U.S. Global GBV Strategy, released in 2022, continues to place gender equity and equality at the forefront of U.S. foreign policy.³⁰

The 2012 and 2016 iterations of the U.S. Global GBV Strategy strongly encouraged federal departments and agencies to “comprehensively integrate gender-based violence prevention and response programming into their policy programming efforts.”³¹ The 2016 version also instructed that “federal departments and agencies integrate content on how to prevent and respond to gender-based violence into their current operations, policies, trainings, and strategies.”³² The 2022 iteration expanded on the 2012 and 2016 strategies, noting, “U.S. government Departments and Agencies will comprehensively integrate gender-based violence prevention and response strategies into new and existing foreign policy, diplomacy, defense, and programming efforts.” It also “emphasizes the need for the integration of gender-based violence across thematic policy priorities, including identifying specific gender-based violence goals and laying out specific policy, programs, and other diplomatic actions the United States is taking or commits to taking to help prevent and respond to gender-based violence.”³³

The 2022 iteration of the strategy aims “to ensure safe and respectful GBV prevention and response efforts that address patterns of vulnerability, which place members of some groups at higher risk of experiencing GBV due to structural inequalities, social norms, discrimination, and marginalization.” One of the strategy’s recommended ways of supporting this approach is working with local stakeholders to “conduct assessments and analyses in the local context to determine how services need to be updated and adapted to be responsive to members of these groups’ needs.” Further, the 2022 iteration states that State and USAID “will cooperate

³⁰ “Equity” refers to the consistent and systematic fair, just, and impartial treatment of all individuals, including those who belong to underserved communities that have been denied such treatment. “Equality” refers to the goal of reaching gender equality at home and abroad, meaning a world in which equal opportunity is afforded to all people regardless of gender or any other factor. (See, White House, National Strategy on Gender Equity and Equality, 2021.)

³¹ State and USAID, U.S. Global GBV Strategy, 2012; and U.S. Global GBV Strategy, 2016.

³² State and USAID, U.S. Global GBV Strategy, 2016.

³³ State and USAID, U.S. Global GBV Strategy, 2022.

closely on implementing the pillars” defined in the strategy at the headquarters level, while strongly encouraging bureaus, offices, and missions to use the strategy “as a resource for incorporating gender-based violence prevention and response into relevant lower-level strategies and operational plans.”³⁴

STATE’S AFGHANISTAN COUNTRY STRATEGY DOES NOT REFLECT THE GBV PREVENTION AND RESPONSE PRIORITIES OF THE U.S. GOVERNMENT

The 2022 U.S. Global GBV Strategy directs global GBV prevention and response activities and lays out the goals of those efforts. The strategy recommends federal agencies integrate GBV prevention and response efforts into country level strategies and “across thematic policy priorities” in other relevant strategy and policy documents.³⁵ However, State did not integrate GBV prevention and response efforts into its country strategy for Afghanistan, despite GBV prevention and response being a priority for the U.S. government.

State’s Afghanistan Country Strategy Does Not Include Goals for the Prevention and Response of GBV, But USAID’s Strategy Does

The 2022 U.S. Global GBV Strategy reinforces the U.S. government’s commitment to combating GBV and states that the rights of women and girls globally are U.S. national security, diplomatic, and foreign assistance priorities. As such, the strategy recommends that federal agencies integrate GBV prevention and response activities and goals into U.S. foreign assistance efforts and incorporate each country’s environment and needs. While the U.S. Global GBV Strategy is not a formal requirement for State’s and USAID’s offices, bureaus, and missions, reducing and eliminating gender-based violence is a U.S. government priority, as expressed in the U.S. Global GBV Strategy and in a State report to Congress.³⁶

An integral piece of State and USAID’s foreign assistance efforts is their development of country-specific strategies. State’s ICS is one of its four core strategies, as well as its “whole of government” strategy outlining priorities for guiding its programming in a given country. Similarly, USAID has country strategies to guide its foreign assistance efforts in a given country. In Afghanistan, USAID used its Country Development Cooperation Strategy (CDCS) to guide its assistance efforts until May 2024 when it replaced its CDCS with a Strategic Framework for Afghanistan. The Strategic Framework outlines USAID’s priorities, objectives, and goals for Afghanistan, as well as the programs, projects, and activities that USAID will use to achieve them.³⁷ Despite both State and USAID being the primary implementers of the U.S. Global GBV Strategy, only USAID appropriately includes GBV prevention and response efforts in its country strategy.

In fact, neither State’s September 2018 ICS, nor its most recent ICS (released in October 2023) mention GBV or GBV prevention and response efforts. According to State, following the Global GBV Strategy is a recommended best practice to guide policy and assistance, but is not a formal requirement; however, State does encourage the integration of GBV into assistance across sectors. Similarly, in December 2023, State officials told us that the Global GBV Strategy recommends integrating GBV into country- and sectoral-level

³⁴ State and USAID, U.S. Global GBV Strategy, 2022. The three pillars are this strategy are: 1) Focusing on Gender and At-Risk Populations; 2) Integrating Gender-Based Violence Prevention and Response Across Sectors; and 3) Strengthening Our Efforts.

³⁵ State and USAID, U.S. Global GBV Strategy, 2022.

³⁶ State, *Report to Congress on Protecting Afghan Women and Girls*, 2023.

³⁷ ADS 201.3.2.4. USAID’s CDCS documents USAID’s 5-year approach in a given country based on the U.S. government’s foreign policy priorities. ADS 201 also permits, with approval, a Strategic Framework instead of a CDCS under extenuating circumstances that restrict the Agency’s ability to plan, such as operating in an environment with adversarial governance, and offers a more flexible and responsive structure to achieve a country’s program objectives. USAID’s ADS encourages that strategic frameworks use CDCS guidance and templates with adaptations, as necessary. Therefore, though a definition for the strategic framework is not provided in the ADS, it has the same intended purpose of outlining agency priorities and objectives in a given country.

strategies. Despite these recommendations, and the fact that the 2022 iteration of the U.S. Global GBV Strategy was in place during State's development of its October 2023 ICS, State chose not to use them to inform the inclusion of GBV goals for Afghanistan in the 2023 strategy.³⁸

State and USAID guidance says that these agencies should update their country strategies when major changes occur. However, we found that State and USAID did not update their country strategies for more than 2 years after the Taliban takeover.³⁹ In December 2023, State's Bureau of Budget and Planning, Office of Performance and Planning told us that it was unable to draft a new ICS in fall 2021 due to the "situation" in Afghanistan. Also in August 2023, USAID's Mission to Afghanistan told us that USAID temporarily paused all programs to identify which could proceed with or without modification and identify those that would be suspended or terminated. USAID updated the necessary award agreements or contract actions to reflect these changes, but the CDCS itself was never updated to reflect these adjustments. USAID said that these programs were "designed and aligned to the USAID CDCS," and USAID "continued to monitor performance of programs within the context of the CDCS." USAID also said that rather than updating the CDCS, USAID instead documented program progress in its Annual Performance Plan and Reports, which compare the progress to goals and objectives defined in the CDCS.⁴⁰ However, because the programming for the GBV goal in the CDCS was dependent on the former Afghan government for implementation, we continue to believe that according to USAID's own guidance, the major change precipitated by the Taliban takeover USAID should have updated the CDCS to reflect its programming adjustments.

Afghanistan's country strategies also inform State and USAID's foreign assistance budget and operational plans. For example, State, in coordination with USAID, outline funding allocations by foreign country and category of assistance—which includes GBV sector-specific programming—and final budget planning figures are recorded in Operational Plans, according to State. State's Afghan Affairs Unit approves the annual Operational Plan, and USAID's Mission to Afghanistan uses the operational plans to allocate its budget at an activity level, including for GBV programming. Since the ICS does not include any mention of GBV but is being used as the basis for funding requests for Afghanistan, there is an obvious misalignment between State's strategic documents and its GBV projects and activities. Without documenting its goals for combatting GBV in Afghanistan in the ICS, State cannot determine if its current activities are related to any of the ICS objectives.

³⁸ State and USAID, U.S. Global GBV Strategy, 2022. In addition to the 2022 iteration of this strategy, the 2016 iteration recommends that "federal departments and agencies integrate content on how to prevent and respond to gender-based violence into their current operations, policies, trainings, and strategies," and the 2012 iteration recommends that "the agencies involved in the Working Group will more comprehensively integrate gender-based violence prevention and response programming into their foreign policy and foreign assistance efforts."

³⁹ State, ICS Guidance and Instructions, undated. USAID, ADS 201.3.2.21, September 2022.

⁴⁰ USAID said that its Annual Performance Report "presents a detailed assessment of Agency performance against annual targets for a representative set of foreign assistance indicators," and includes the Annual Performance Plan that "sets a performance target for the upcoming year and a preliminary target for the following year."

STATE AND USAID DID NOT CONSISTENTLY FOLLOW ALL OF THE KEY IMPLEMENTATION MONITORING PRACTICES, BUT AGENCIES' IMPLEMENTING PARTNERS STILL MET 62 PERCENT OF THEIR AWARD TARGETS

The Foreign Aid Transparency and Accountability Act of 2016 requires federal agencies that administer U.S. foreign assistance to establish guidelines “for the establishment of measurable goals, performance metrics, and monitoring and evaluation plans that can be applied with reasonable consistency...”⁴¹ Both GAO and the Office of Management and Budget identified three key practices for monitoring the implementation of foreign assistance awards. These practices are to 1) periodically collect and review project monitoring reports, 2) assess and approve periodic project performance reports, and 3) validate the reported project performance through site visits and other means of verification.⁴² For the 10 awards we reviewed, we found that State and USAID largely followed two of the three key practices by collecting performance progress reports and validating performance through site visits or other means of verification. However, State and USAID did not provide evidence that they assessed and approved all their implementing partners' progress reports. Also, according to USAID's Mission to Afghanistan, the mission relied on UN Women's evaluation policy and procedures but opted not to monitor its award to UN Women via a third-party monitor, which limited the USAID's Mission to Afghanistan's understanding of UN Women's performance.

We reviewed 16 of the awards State and USAID provided to us to determine whether State and USAID's implementing partners met their GBV-related targets.⁴³ Our review found that State's awards had 191 GBV-related targets and that its implementing partners met 121 of those targets. We also found that USAID's awards had 16 GBV-related targets and that its implementing partners met 7 of those targets. Together, State and USAID's implementing partners met 128 (or 62 percent) of the 207 GBV-related targets from the awards we reviewed.

State and USAID Did Not Fully Follow Three of GAO's Key Practices for Monitoring the Implementation of Foreign Assistance Activities

Neither State nor USAID have a single set of oversight requirements for all of their GBV prevention and response efforts in Afghanistan because their efforts are scattered across different bureaus and offices and use a variety of award agreement types and implementing partners with different oversight requirements in each bureau, office, or award type. However, GAO has developed U.S. government-wide key practices and guidelines for monitoring and evaluation that cover all award agreement types and implementers. Specifically, GAO developed 14 key practices for monitoring foreign assistance that could be useful for State and USAID's GBV programs in Afghanistan.⁴⁴

Given the different oversight guidance and requirements established by State and USAID bureaus and offices responsible for GBV-related activities in Afghanistan, we selected and applied three of GAO's key practices related to monitoring project implementation as a set of best practices for oversight to test State and USAID procedures.⁴⁵ Specifically, we used the three key practices that GAO categorized as “monitoring project

⁴¹ Foreign Aid Transparency and Accountability Act of 2016, Pub. L. No. 114-191, § 3 (codified as amended at 22 U.S.C. § 2394c note).

⁴² GAO, *Rule of Law Assistance: State and USAID Could Improve Monitoring Efforts*, GAO-21-14, November 9, 2020, p. 9.

⁴³ We received 31 GBV-related awards from State and USAID. Of the 31 awards, 16 either ended on or before December 31, 2022, and had final progress reports, or had not ended at the time of our report but required implementing partners to report on quarterly, bi-annual, or annual targets during its period of performance. The other 15 awards were still active after December 31, 2022, but did not measure performance targets until the end of the award, or the award did not contain measurable GBV targets.

⁴⁴ GAO also used its “Standards for Internal Control in the Federal Government” (GAO-14-704G, September 2014) in the development of its 14 key practices.

⁴⁵ GAO, *Foreign Assistance: Federal Monitoring and Evaluation Guidelines Incorporate Most but Not all Leading Practices*, GAO-19-466, July 31, 2019; *Rule of Law Assistance*, GAO-21-14.

implementation,” as noted in Table 2 below, to determine the extent to which State and USAID monitored the implementation of their GBV projects in Afghanistan and tracked and measured progress toward their goals.⁴⁶

Table 2 - GAO Key Practices for Monitoring Project Implementation

- Periodically collect and review monitoring reports from implementing partners.
- Assess and approve implementing partners’ periodic performance reports.
- Validate implementing partners’ performance through site visits and other means of verification.

Source: GAO, *Rule of Law Assistance: State and USAID Could Improve Monitoring Efforts*, GAO-21-14, November 9, 2020, p. 9.

Implementation of GAO Key Practice 1: State and USAID Collected 91% of the Required Periodic Performance Progress Reports from Implementing Partners

To determine if State and USAID required implementing partners to submit periodic performance reports, we selected and reviewed 10 award agreements (6 from State and 4 from USAID) to determine (1) if the agreements required implementing partners to submit progress reports, and (2) if implementing partners submitted the reports as required.⁴⁷ We found that all 10 awards we reviewed required performance progress reports on monthly, quarterly, bi-annual, or annual basis, and for some, a final report. We determined that since October 1, 2020, the 10 awards required a total of 45 progress reports, of which State and USAID were able to provide us with 41. State provided 24 of 24 reports, and USAID provided 17 of 21 reports. According to BHA, it did not require the implementing partner to submit the four missing reports because of the “deteriorating security situation and non-permissive environment and pause on USAID activities following the collapse of the Afghan government.” Table 3 details the results of our analysis.

Table 3 - Progress Reports Required by State and USAID Awards and Reviewed by SIGAR

Agency	Number of Awards SIGAR Reviewed	Number of Implementing Partner Progress Reports Required by the awards	Number Progress Reports Provided to SIGAR by State and USAID
State	6	24	24
USAID	4	21	17
Totals	10	45	41

Source: SIGAR analysis of State’s and USAID’s 10 awards corresponding implementing partners progress reports.

⁴⁶ In 2019, GAO identified 14 leading practices for monitoring foreign assistance in its report, *Foreign Assistance: Federal Monitoring and Evaluation Guidelines Incorporate...* (GAO-19-466). From these, GAO derived eight key practices that can help agencies monitor the implementation and performance at a project level and grouped them into three areas: (1) assigning monitoring duties, (2) planning a monitoring approach, and (3) monitoring project implementation, as stated in its report, *Rule of Law Assistance* (GAO-21-14, p. 6). We applied the three key practices identified under monitoring project implementation.

⁴⁷ We reviewed 10 GBV-related awards from State and USAID offices and bureaus that funded GBV mitigation efforts. These awards included contracts, grants, and project contributions; the awards were made to international NGOs and public international organizations.

Implementation of GAO Key Practice 2: State and USAID Did Not Consistently Assess and Approve Implementing Partner Progress Reports

Assessing and approving implementing partners' periodic performance reports is another key monitoring practice included in GAO's guidance. To determine the extent to which the agencies assessed and approved these reports we (1) looked at evidence of agency approval or review of the required report, and (2) reviewed performance reports to determine if they met award requirements.⁴⁸ Among other information, progress report requirements included data on meeting objectives, success stories, and implementation challenges. Specifically, of the 45 progress required reports, we reviewed 24 State and 17 USAID progress reports. State provided evidence that it approved 19 of 24 reports, and USAID provided evidence that it approved 13 of the 17 reports.

While INL did not provide documentation of its approval for 5 of its 24 progress reports, it provided the following reasons for not documenting its review:

- For two reports, INL officials told us that they discussed the progress reports in bi-weekly meetings with the implementing partner but did not provide meeting minutes to support these meetings.
- For the remaining three reports, INL said that a staffing reduction prevented documentation of its formal review for another implementing partner.

Similarly, USAID/BHA could not provide us with evidence of review for 4 of the 17 progress reports we reviewed. For those reports, BHA told us that its standard practice is to review progress reports, but only document the review if BHA had questions or requests of the implementing partner.

However, when we reviewed the progress reports to determine if they included all information required by the award, we found that not all progress reports submitted to State or USAID contained all elements required by the award. Specifically, when we reviewed the 24 reports provided by State, we found that only two had all required elements.⁴⁹ For the remaining 22 reports, we found that some reports were not signed or certified by an authorized representative or did not include the results of monitoring visits made by the implementing partner, as required. In contrast, 14 of the 17 reports provided by USAID contained all the required elements.⁵⁰ USAID had one implementing partner that did not include "good practices for programming in less permissive areas" in three of its reports.

Performance progress reports are one of the primary means by which State and USAID judge the progress of GBV intervention activities. Progress reports (and the agencies' review of these reports) help inform current and future State and USAID staff working on these GBV intervention activities, help in times of staff transition, and help staff determine if they should make any adjustments. Without complete information in the required reports, decision makers may not have all the necessary knowledge to make accurate determinations of project effectiveness. For example, in October 2024, we published an audit of United Nations Children's Fund's (UNICEF) implementation of a water, sanitation, and hygiene project in Afghanistan, that reported UNICEF did not include some deficiencies in the performance reports we reviewed. Had USAID conducted site visits, it could have identified these deficiencies and asked UNICEF to address them.⁵¹

⁴⁸ Examples of approval documentation include grant officer representative reports and evaluations, other documentation showing agency comments on implementing partner performance reports, and reviewer sign off documentation.

⁴⁹ We found there was a total of 133 required elements in the 24 progress reports we reviewed from State's implementing partners, and found that they met 103 of those requirements (77 percent).

⁵⁰ We found there was a total of 101 required elements in the 17 progress reports we reviewed from USAID's implementing partners, and found they met 96 of those requirements (95 percent).

⁵¹ SIGAR, *Rural Water Supply, Sanitation, and Hygiene in Afghanistan: USAID is Meeting Programming Goals but Could Be Providing Better Oversight*, SIGAR 25-10-AR, October 10, 2024.

Implementation of GAO Key Practice 3: State and USAID Conducted Site Visits for 60 Percent of Its Awards and Used Other Methods to Verify Implementing Partner Performance, But Did Not Provide All Site Visit Documentation

One of GAO's key monitoring principles requires that State and USAID verify the performance of their implementing partners through site visits or other means like reporting or check-ins. To determine the extent to which agencies validated their implementing partners' performance we examined (1) the use of site visits, and (2) other means of verification, such as regular meetings and calls between monitoring staff and implementing partners, implementing partner reporting, or other evidence from INL or USAID that showed agency oversight and award monitoring. For the 6 State and 4 USAID GBV-related awards we reviewed, we found that the agencies conducted site visits for 6 of their 10 awards, but only provided us with the site visit reports for 4 of those awards; however, both agencies used other means to verify and validate their implementing partners' performances, primarily relying upon communications from the partners.

Of the 10 award documents we reviewed, we found that 9 of the 10 awards permitted, but did not require, the agencies to conduct site visits of their awardees or allowed for site visits by third party monitors. With regard to the tenth award, INL's award with UN Women does not explicitly state INL can perform site visits but does not prohibit INL from having a third-party monitor conduct such visits either. In addition, in July 2023, INL told us it intended to conduct site visits through a third-party monitor on that award.

State officials said that State conducted site visits for 5 of its 6 awards that had GBV prevention and response activities since October 2020, but only provided us with reports for 3 of those 5 site visits. According to the bureaus and offices,

- DRL told us it conducted a site visit at one of its implementing partner's locations in 2022 but did not provide us a site visit report. DRL told us that this site visit was at a location outside of Afghanistan, but which serves Afghan beneficiaries.
- INL used a third-party monitor to perform site visits for 1 of its 2 awards and provided us with the site visit reports conducted in fiscal year 2021 by its third-party monitor for that award. For its other award, INL told us in July 2023, and again in April 2024, that because of project delays for its GBV intervention activities, INL had hired, but had yet to use, a third-party monitor for its UN Women award that commenced in June 2022.
- The Office of Global Women's Issues said it conducted one site visit for its award that ended in December 2020. According to the office, they conducted the site visit by phone instead of in person in 2017 because of security issues.⁵²
- PRM provided site visit reports from its third-party monitor for its two awards. PRM also provided its third-party monitor's tentative site visit schedule to document that the third-party monitor conducted one site visit per PRM award from September 2022 through July 2023.

USAID's Mission to Afghanistan conducted site visits for one of the two mission awards we reviewed, using third-party monitoring for an award active from 2015 to December 2021.⁵³ Regarding its July 2022, \$30 million award to UN Women, USAID's Mission to Afghanistan told us in June 2023 that it had not conducted "direct observation or third-party monitoring... on the award with UN Women due to the nature of the award," and that

⁵² The award was in place from September 2015 through December 2020. The Office of Global Women's Issues told us that it physically sent staff to Afghanistan but due to an emergent security threat, its staff could not meet with its implementing partner in person and instead conducted the site visit via phone.

⁵³ The program, Musharikat (which means "partnership" or "participation" in Dari and Pashto), aimed to strengthen the ability of women's rights-focused civil society organizations and activists to effectively advocate for women's rights and empowerment in Afghanistan. The contract ended in December 2021.

UN Women has its own third-party monitoring contracts.⁵⁴ However, in November 2023, USAID’s Mission to Afghanistan told us that, although it had expected monitoring reports from UN Women’s two third-party monitors, UN Women had not begun third-party monitoring visits of USAID-funded activities. At that time USAID also told us that it would consider using its third-party monitor depending on the results of UN Women’s third-party monitoring. In August 2024 the USAID’s Mission to Afghanistan told us that UN Women had not begun third-party site visits of USAID-funded activities and USAID had not directed its third-party monitor to undertake third party site visit.⁵⁵ In October 2024, USAID told us it chose to rely on the implementing partner’s evaluation policy and procedures and opted not to monitor its award through USAID’s third-party monitor.⁵⁶

Without site visit reports from its own third-party monitor, the USAID’s Mission to Afghanistan is missing an opportunity to gain additional information on UN Women’s implementation of its GBV prevention and response efforts, and loses the ability to confirm UN Women’s reporting through direct observation. Furthermore, site visits provide USAID’s Mission to Afghanistan the opportunity to gain information on activity implementation that UN Women may not provide in written reports that could inform program changes to improve outcomes, such as beneficiary satisfaction, availability of services, and the extent to which UN Women is meeting the terms of the award agreement.

USAID’s third-party monitors did not conduct site visits for the two BHA awards included in our review. According to BHA, while its third-party monitor does not observe and verify specific GBV activities because of the Taliban’s sensitivity toward GBV and concerns for staff and participant safety, the third-party monitor does monitor some activities taking place in family health houses and mobile health teams. For instance, from August 2023 through October 2023, the third-party monitor made at least 27 visits to locations where implementing partners provided GBV intervention services. In addition, BHA told us in November 2023, “When conditions allow, USAID/BHA also coordinates with partners to conduct virtual monitoring visits, during which a partner’s country-based staff member facilitates a video call to the location where assistance is being delivered.”

When we asked State and USAID what they used to verify partner performance aside from site visits, they told us they used a variety of methods including phone calls, emails, and regular meetings with partners. In addition to the information they obtained from their partners, agency officials also met with other organizations, including NGOs and public international organizations, to corroborate implementing partners’ performance and progress reports. For instance, one State bureau used meetings with other implementing partners to corroborate updates to GBV prevention and response activities. Similarly, USAID attended UN-led “cluster meetings,” which include UN organizations and NGOs focused on the protection of humanitarian rights—including GBV prevention and response activities—and used these meetings to validate their implementing partners’ reporting and to obtain information about the status of the GBV intervention response in Afghanistan.

State and USAID officials told us that monitoring remains challenging after the Taliban’s April 2023 ban on Afghan women working with the UN. The officials also said that the Taliban’s takeover and restrictions on women’s mobility within the country have made monitoring—including site visits—more difficult. They added that due to Taliban edicts and restrictions on women, the risks associated with engaging and monitoring GBV-

⁵⁴ According to USAID, as of October 2024, \$21 million of the \$30 million had been provided. USAID Mission to Afghanistan officials also told us that it oversees the implementation of its “project contribution agreement” with UN Women through regular calls, meetings, performance progress reports, and technical and financial updates.

⁵⁵ Both State and USAID have had third party monitoring contracts in place for several years. For example, the USAID Mission to Afghanistan has had a third-party monitoring contract since 2019. Valued at \$45 million, the monitoring services are available to both the Mission and BHA. According to USAID, the contractor completed over 2,300 site visits from March 13, 2023, to March 12, 2024, in 33 of 34 Afghan provinces. The agreement between USAID’s Mission to Afghanistan and UN Women allows the Mission to use third-party monitors to conduct site visits of UN Women’s USAID-funded activities if the Mission so chooses.

⁵⁶ In 2023, USAID assessed UN Women’s ability to safeguard USAID’s funding and resources globally. For example, USAID reported concerns about UN Women’s transparency when reporting progress, its ability to deliver results on its gender related projects, and the effectiveness of UN Women’s monitoring and evaluation processes.

related activities are significantly higher for implementing partner staff, and for vulnerable women and girls who are the program beneficiaries.

State and USAID GBV Prevention and Response Efforts Met 62 Percent of Their 207 Award Targets

We reviewed 16 of the 31 awards State and USAID provided to us to determine whether State and USAID's implementing partners met their GBV-related targets.⁵⁷ Specifically, we reviewed 13 State and 3 USAID award agreements to determine if the agreements had performance indicators and targets for measuring the results of GBV prevention and response efforts. GBV-related performance indicators generally tracked prevention and response activities, such as the number of women who received support to remain safe, or assistance to care for and support themselves and their families. We found that 12 of the 16 awards (9 State and 3 USAID awards) contained performance indicators with targets. We excluded four State awards from our review because three lacked performance indicators and targets pertaining to GBV and one was a contribution to the UN Population Fund, which did not require performance indicators.

While State and USAID requested that we not publicly disclose details of their ongoing GBV prevention and response efforts, we broadly describe some concluded efforts below. In Table 4 on the following page, we describe 5 of the 12 awards we reviewed whose period of performance cover the timeframe before and after the Taliban's takeover in August 2021.

⁵⁷ We received 31 GBV-related awards from State and USAID. Of the 31 awards, 16 either ended on or before December 31, 2022, and had final progress reports, or had not ended at the time of our report but required implementing partners to report on quarterly, bi-annual, or annual targets during their periods of performance. The other 15 awards were still active after December 31, 2022, but did not measure performance targets until the end of the award, or the award did not contain measurable GBV targets.

Table 4 - Sample of Awards with GBV Activities and Selected Targets

Award Purpose	Period of Performance	Example of Award Targets
<p>Improve the quality and reach of [GBV] services, enhance prevention and protection efforts, increase access to justice for all survivors, and improve the provision of urgent assistance including countries affected by instability, conflict, and terrorism.</p>	<p>2019 to 2024</p>	<p>Number of applicants receiving assistance (e.g., health, legal, and psycho-social counseling).</p> <p>Number of individuals from low income or marginalized communities, including women and girls.</p> <p>Number of direct beneficiaries of grant recipients receiving U.S. government assistance.</p>
<p>Support women and children who are survivors of GBV or trafficking in persons through the availability of essential shelter and/or services, inclusive of access to justice.</p>	<p>2020 to 2022</p>	<p>Percentage of beneficiaries satisfied with the basic services (accommodation, bedding, food, hygiene kits, clothes, etc.).</p> <p>Number of beneficiaries who were reintegrated into their families.</p> <p>Number of beneficiaries provided individual psychosocial counselling.</p>
<p>Integrated lifesaving services for the most at-risk men, women, boys, and girls in Afghanistan.</p>	<p>2021 to 2022</p>	<p>Number of dollars allocated for GBV programming.</p> <p>Number of individuals accessing GBV response services.</p> <p>Number of individuals participating in psychosocial support services.</p>
<p>Deepening resilience among disaster, drought, and conflict-affected communities through scaled-up integrated response in GBV, shelter, health, and other sectors across specific provinces of Afghanistan.</p>	<p>2021 to 2022</p>	<p>Number of individuals participating in child protection services.</p> <p>Percentage of children receiving specialized case management who report improvements in their feelings of well-being and ability to cope at the end of the program.</p> <p>Number of dollars allocated for GBV activities.</p>
<p>Protection livelihoods for women and youth in high refugee return in select provinces, and empower most vulnerable women, girls, boys, and men.</p>	<p>2021 to 2022</p>	<p>Percentage of primary beneficiaries who report an improved sense of safety and well-being at the end of the program.</p> <p>Percentage of children reporting increased sense of safety after 6 months of case management.</p> <p>Percentage of surveyed women or girls participating in psychosocial support activities reporting satisfaction with services.</p>

Source: GBV-related awards for five of the agreements State and USAID provided to SIGAR in September 2022 through January 2024 agency responses to our requests for information.

As shown in Table 4, the 12 awards included 207 targets for GBV prevention and response efforts and met 128 of these performance indicators (62 percent).

Table 5 - Performance Indicator Targets Met or Not Met

Agency	# of GBV-Related Awards	Number of GBV Targets in Awards	Number of GBV Targets Met	Number of GBV Targets Not Met	Percent Met	Percent Not Met
State	9	191	121	70	63%	37%
USAID	3	16	7	9	44%	56%
Total	12	207	128	79	62%	38%

Source: SIGAR analysis of State’s and USAID’s 12 awards and their corresponding progress reports.

State’s nine awards included 191 GBV performance indicator targets, of which 121 targets (63 percent) were achieved. Of the 70 award targets that State’s implementing partners did not meet (37 percent), 50 belonged to INL implementing partners, 12 belonged to PRM implementing partners, and the remaining 8 targets belonged to DRL and State’s Office of Global Women’s implementing partners.

Although we do not discuss the specifics of ongoing GBV prevention and response efforts at State’s and USAID’s request, examples of targets State implementing partners were able to meet for some concluded programs include providing target numbers of people with psychosocial services, providing services to people from low income and marginalized communities, and children reporting feeling safer after 6 months of support. Examples of targets State implementing partners were not able to meet include overall percentages of beneficiaries who reported an improved sense of safety and well-being at the end of a program, and reintegrating program participants into their families. INL said several factors impeded its implementing partners from achieving their performance indicator targets, including the COVID-19 pandemic and subsequent lockdowns and illnesses that affected implementing partner staff. INL also said that it temporarily stopped its public-facing GBV activities due to security issues and the Taliban takeover. One PRM implementing partner reported that its project implementation faced challenges due to interference and bureaucratic demands from the Taliban, including administrative burdens, and constraints on the mobility of women and female staff due to Taliban edicts. Lastly, several implementing partners reported that they paused or suspended activities after August 2021 due to security concerns or limitations placed on female employees or beneficiaries.

USAID’s three awards included 16 GBV performance indicators with targets. Of the 16 performance indicators, only 7 (44 percent) met the established targets, while the remaining 9 indicators (56 percent) failed to meet established targets.

As with State, while we don’t discuss the specifics of ongoing GBV prevention and response efforts, an example of a target USAID’s implementing partner was able to meet for concluded programs include the percentage of children who received specialized case management reporting improvements in feelings of well-being and ability to cope. Examples of targets USAID’s implementing partners were not able to meet include meeting targets for the number of people using GBV response services and the number of people participating in psychosocial support. According to BHA, its implementing partners were unable to meet their targets because of the Taliban’s restriction of GBV activities. For instance, two of BHA’s implementing partner projects reported that the Taliban increased administrative burdens, such as delaying approvals of memoranda of understanding or asking for sensitive information like GBV beneficiary lists, project activities details, and project budgets.

We found that of the 207 award targets, 41 measured the same information like the number of individuals participating in psychosocial support services; this left 166 unique targets. When we asked State and USAID

how they measured the success of their GBV prevention and response efforts, they told us that they judged success by the extent to which their implementing partners achieve their award targets. However, State's ICS didn't have any GBV goals or anticipated outcomes, and USAID's Strategic Framework didn't detail how its award targets could be used to define success in Afghanistan. Without the connection between the individual award targets and broader strategic goals, State and USAID run the risk that even if a project achieves its targets, the project will not have a sustainable or lasting impact on combatting GBV in Afghanistan.

State and USAID Continue Efforts to Support Survivors of GBV, Despite Taliban Restrictions on the Rights of Women and Girls

Working with NGOs and public international organizations in Afghanistan, State and USAID have made efforts to improve the lives of those affected by GBV since October 1, 2020, and achieving some of their targets. For instance, the U.S. and other international donors funded GBV prevention and response efforts. According to the UN from December 16, 2023, through January 15, 2024, a State and USAID implementing partner reached 21,507 beneficiaries in Afghanistan with lifesaving psychosocial support services, including psychosocial first aid and counseling. Similarly, another implementing partner reported that from January 2023 through December 2023, its GBV prevention and risk prevention and response activities were delivered through health, education, and community-based outreach.

Despite these efforts, State and USAID officials reported that the Taliban's numerous edicts restricting women from working for NGOs or the UN have limited or delayed the impact of GBV prevention and response efforts, problems that continue today. According to a January 2024 written statement by the Special Envoy, the "human rights situation in Afghanistan has deteriorated severely" since January 2022, and "Restrictions against women and girls has been the most calamitous."⁵⁸

In February 2024, UN Women, with whom State and USAID have active awards, issued a report that surveyed "745 Afghan women across all of Afghanistan's 34 provinces... from October to December 2023," and found the following:

- 57 percent of respondents felt unsafe leaving their house without a mahram, a male relative chaperone.
- 1 percent of respondents indicated they had "good" or "full" influence on decision-making at the community level, a decrease from the 17 percent of respondents who noted the same in similar survey conducted in January 2023.
- 32 percent of respondents reported that they had "good" or "full" influence on household decision-making. This marks a significant decrease from the 90 percent of respondents who reported the same in the January 2023 survey.⁵⁹

An unknown number of the women surveyed also asked that the international community not recognize the Taliban unless they reverse the restrictions on women and girls. In addition, 52 percent of the respondents recommended that international aid should go toward better conditions for women, while 42 percent stated the aid should provide opportunities for women to speak directly to the Taliban.

According to the Special Envoy's January 2024 written statement to the House Foreign Affairs Committee,

Given the extreme ideology and power dynamics within the Taliban, the road ahead continues to look difficult. But even as we acknowledge these difficulties, we must remain resolute in our support for Afghan women and girls. Violent extremist groups around the world are closely watching the world's response to what the Taliban are doing. If we don't continue to stand up for the rights of women in Afghanistan, we put at peril women's rights everywhere.⁶⁰

⁵⁸ Amiri, Special Envoy, Written Statement before the House Foreign Affairs Committee.

⁵⁹ UN Women, International Organization for Migration, and UN Assistance Mission in Afghanistan, *Summary report of country-wide women's consultations*, February 2024.

⁶⁰ Amiri, Special Envoy, Written Statement before the House Foreign Affairs Committee.

STATE AND USAID COORDINATE THEIR GBV PREVENTION AND RESPONSE ACTIVITIES IN AFGHANISTAN WITH EACH OTHER AND WITH THEIR EXTERNAL PARTNERS

The U.S. Global GBV Strategies for 2016 and 2022 contain objectives that stress the importance of interagency coordination and collaboration, as well as collaboration with external partners for global GBV prevention and response efforts. For instance, one objective of the 2016 U.S. Global GBV Strategy is to strengthen and institutionalize inter- and intra-agency coordination, including country-level coordination, which is an essential component to the overall strategy. Further, the U.S. Global GBV Strategy states that agencies should use existing working groups and task forces to share information to avoid duplication of efforts and discuss improvements to address GBV globally. The 2022 U.S. Global GBV Strategy continues to emphasize the need for interagency engagement and coordination by leveraging existing multilateral platforms, investing in new partnerships, and holding State and USAID leadership accountable for the efforts to combat GBV.

State and USAID coordinate their efforts to counter GBV through the Interagency Gender Working Group whose goal is to coordinate the U.S. government's gender response in Afghanistan, increase efficiency, and minimize duplication. Led by USAID, the working group provides high-level project updates and raises issues that require the support of the deputy chief of mission or ambassador. Additionally, meetings serve as opportunities to coordinate messaging and policy on gender matters, including GBV intervention.

Individual State and USAID offices and bureaus also coordinate their GBV efforts. For example, State PRM and BHA meet bi-weekly to help ensure that they concentrate their funding for GBV prevention and response efforts in Afghanistan in the highest priority areas. Additionally, according to DRL, it includes State and USAID in quarterly meetings and review panels on DRL's current GBV-related agreements, and USAID has opportunities to vote on cost amendments for that activity. USAID also coordinates with State's Afghan Affairs Unit, which advocates for the human rights of women and girls in Afghanistan by "directly informing the Taliban" of the obligation to protect human rights. According to USAID officials, they regularly update State's Afghan Affairs Unit regarding USAID's GBV activities, challenges, and key developments. The Afghan Affairs Unit also approves the annual Operational Plan, which determines how the overall USAID Mission to Afghanistan's budget for a given fiscal year will be allocated at the activity level, including for GBV programming.

State and USAID told us that they meet jointly with some implementing partners who work on GBV prevention and response in Afghanistan. For example, from August 2021 to November 2022, State and USAID met weekly with UN Women to receive updates on the current situation of Afghan women and girls, meetings that often include the status of GBV incidents and services.⁶¹ The agencies also attend roundtables with Afghan civil society organizations and beneficiaries for updates on Afghanistan, including GBV-related issues. Additionally, State and USAID participate in the Afghanistan Protection Cluster and UN-led GBV "subcluster" meetings, which include implementing partners, other NGOs that participate in GBV activities in Afghanistan, and other UN organizations, such as UN Population Fund. USAID also partially funds some of the GBV subcluster efforts, along with other GBV coordinating efforts in Afghanistan. According to USAID, the GBV subcluster coordinates all humanitarian GBV prevention and response activities in Afghanistan and provides information on the current state of GBV in Afghanistan. USAID also told us it consults with the primary organizations who participate in GBV activities in Afghanistan, including UN organizations and international NGOs, to further their understanding of the information the UN provided to USAID.

At a higher level, the Special Envoy serves as a coordinator for GBV issues. The Special Envoy focuses on Afghan women and girls, human rights, protection issues, and coordination between State and USAID and between Washington and State's Afghan Affairs Unit, located in Doha. For example, the Special Envoy attends a monthly meeting in Washington, led by USAID, that discusses gender-related issues. The Special Envoy also has weekly meetings with the Afghan Affairs Unit leadership to discuss gender-related issues in Afghanistan,

⁶¹ USAID told us that after November 2022, these meetings moved from weekly to bi-weekly, and then monthly as of October 2024.

including GBV. The Special Envoy told us that she regularly briefs congressional members and staff, the Secretary of State, and White House officials about Afghan women and girls, including issues related to GBV prevention and response efforts. Finally, the Special Envoy coordinates closely with the UN and the U.S. Mission to International Organizations in Geneva on addressing GBV in Afghanistan.

CONCLUSION

State and USAID funded 31 awards totaling \$237 million in U.S. taxpayer funding to the agencies' implementing partners for projects and activities intended to prevent and respond to GBV in Afghanistan, including \$122.5 million awarded from September 2021 to October 2022. Since the Taliban takeover of Afghanistan, Afghan women and girls have been at greater risk for GBV. Additionally, Taliban rule has led to increased restrictions on Afghan women and girls, the dismantling of legal protections and recourse for GBV survivors, and limited women's access to aid.

However, the U.S. operated for more than 2 years with outdated country strategies and State's ICS doesn't contain any GBV goals. Without current strategies and goals, it is impossible for State or USAID to determine if their GBV efforts align with broader U.S. objectives in Afghanistan. Similarly, while State and USAID achieved 62 percent of their GBV-related award targets, without a higher-level strategy guiding the efforts, it is difficult to determine the impact of the GBV prevention and response efforts. Overall, while U.S. efforts can make a positive difference in the individual lives of victims of gender-based violence, the oppressive nature of the Taliban's policies continue to erode the rights, freedom, and personhood of Afghan women and girls.

Furthermore, although State and USAID conducted site visits for more than half of their awards, USAID's Mission in Afghanistan did not take advantage of its ability to conduct site visits at UN Women program sites. Without site visits, State and USAID may not have all the information they need to fully and independently assess their implementing partners' operations. For example, site visits could provide vital additional information not included in progress reports, such as beneficiary satisfaction, availability of services, and the extent to which UN Women is meeting the terms of the award agreement. Similarly, the site visits would give USAID the ability to confirm UN Women's award reporting and identify potential issues that may not be included in the reports.

RECOMMENDATIONS

To improve alignment with federal goals and continued oversight of GBV-related prevention and response efforts in Afghanistan, we recommend that the Secretary of State:

- 1. Direct State's Mission Afghanistan to update State's 2023 ICS for Afghanistan to include specific objectives or goals for preventing and responding to GBV in Afghanistan, as recommended by the U.S. Global GBV Strategy.**

Additionally, we recommend that USAID's Mission Director for the Mission to Afghanistan:

- 2. Direct the responsible agreements officer for the UN Women award to conduct site visits using the Mission's third-party monitor, as permitted by the award.**

AGENCY COMMENTS

We received written comments on a draft of this report from State's Bureau of South and Central Asian Affairs–Afghanistan, and USAID's Mission to Afghanistan, which are reproduced in appendix II and III, respectively. In its comments, State concurred with our recommendation and asked us to direct the recommendation from the Bureau of Budget and Planning to State's Mission Afghanistan. SIGAR made this change as requested. In its written comments USAID concurred with our recommendation and stated that it would start third party monitoring in November 2024. The recommendation will remain open until USAID provides us with evidence that third party monitoring has begun. We also received technical comments from State and USAID, which we incorporated into the report as appropriate.

APPENDIX I - SCOPE AND METHODOLOGY

This report provides an assessment of efforts by the Department of State (State) and the U.S. Agency for International Development (USAID) to combat gender-based violence (GBV) in Afghanistan. To capture the operating environment for GBV efforts before and after the collapse of the former Afghan government in August 2021, our scope covered efforts since October 1, 2020, which included the start of the first fiscal year after the government of Afghanistan collapsed. State and USAID provided all of their active GBV-related award data in September 2022 and January 2024 responses to our requests for information. Based on this data, we identified a total of 31 awards (18 State and 13 USAID) to implementing partners for combatting GBV in Afghanistan, with an estimated \$237 million provided in support of these awards. The objectives of this audit were to assess the extent to which State and USAID (1) implemented projects and activities to combat GBV that aligned with U.S. government strategic goals to combat GBV in Afghanistan; (2) conducted required monitoring and oversight for those projects and activities, and tracked and measured progress towards achieving their goals; and (3) coordinated those projects and activities with their partners.⁶²

For all these objectives, we reviewed federal laws, policies, procedures, and other documentation that govern GBV prevention and response efforts in Afghanistan. Specifically, we reviewed federal GBV strategies, State and USAID's agency-specific strategies and regulations, as well as the agencies' active award agreements that intend to prevent and respond to GBV in Afghanistan. For example, we reviewed the current U.S. Strategy to Prevent and Respond to Gender-Based Violence Globally (U.S. Global GBV Strategy), State's Foreign Assistance Manual, USAID's Automated Directives System (ADS), and other relevant strategy and policy documents. We also conducted live and written interviews with officials from State and USAID, their GBV intervention implementing partners, and members of other organizations involved in GBV intervention in Afghanistan.

To assess the extent to which State and USAID implemented programming that aligns with U.S. strategic goals for combatting GBV, we reviewed the goals and objectives of State's Integrated Country Strategy (ICS) for Afghanistan and USAID's Country Development Cooperation Strategy for Afghanistan. These strategies lay out State and USAID's goals and objectives for programming across Afghanistan. We then compared each of those strategies to recommendations defined in the U.S. Global GBV Strategy, which discusses U.S. government's strategic goals for combatting GBV.

To assess the extent to which State and USAID conducted monitoring and oversight for its GBV programming activities and tracked and measured progress towards achieving their goals, we selected and applied 3 of the 14 key practices the U.S. Government Accountability Office (GAO) developed for monitoring foreign assistance oversight key practices. Given the different oversight guidance and requirements established by State and USAID bureaus and offices responsible for GBV-related activities in Afghanistan, we selected and applied GAO's key practices as a set of best practices for oversight to test State and USAID procedures.⁶³ Specifically, we used GAO's three key practices that GAO categorized as best for "monitoring project implementation," and developed procedures to evaluate whether State and USAID adhered to those practices.

We could not confirm whether the 31 awards for which we received information was a complete inventory of active awards during the scope of our audit because State and USAID embed GBV intervention activities throughout their different programs and awards in Afghanistan, and they do not have a centralized or consolidated list of awards that contained GBV intervention activities. We requested that State and USAID provide their implementing partners' corresponding performance progress reports through December 31, 2022,

⁶² We extended fieldwork for Objective 1 through January 2024 to accommodate the late receipt of information from State's Bureau of Population, Refugees, and Migration (PRM), and to include significant subsequent events like the release of State's Integrated Country Strategy (ICS) for Afghanistan in October 2023, which affected our report.

⁶³ GAO, *Foreign Assistance*, GAO-19-466; *Rule of Law Assistance*, GAO-21-14.

and evidence that the agencies reviewed those reports. We reviewed different subsets of State and USAID's 29 awards, as described in detail in the relevant sections of the report above, for each of the three objectives.⁶⁴

To assess the extent to which State and USAID coordinated programs and activities intended to address GBV in Afghanistan with each other and with their partners to avoid duplication and program overlap, we conducted live and written interviews with State and USAID officials including State's Afghan Affairs Unit and State's Special Envoy for Afghan Women, Girls, and Human Rights. We also requested documentation supporting any coordination meetings and working groups between State and USAID for their GBV intervention efforts in Afghanistan.

For purposes of our audit objectives, we did not rely on computer-processed data, nor did we assess internal controls.

We conducted our audit work in Arlington, Virginia, from September 2022 through November 2024, in accordance with U.S. Government Accountability Office Generally Accepted Government Auditing Standards. Those 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 performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, 5 U.S.C. Chapter 4.

⁶⁴ State and USAID delays in providing information forced us to extend the end of our field work and reduce the scope of the audit in order to focus on select award information that was available to us to complete our work in a timely manner.

APPENDIX II - COMMENTS FROM THE DEPARTMENT OF STATE



United States Department of State

Washington, DC 20520

UNCLASSIFIED

October 16, 2024

MEMORANDUM

TO: Special Inspector General – John F. Sopko

FROM: SCA Afghanistan – Sherry Keneson-Hall

A handwritten signature in black ink, appearing to read 'SKH', with a long horizontal line extending to the right.

SUBJECT: Response to SIGAR Draft Audit Report: “Violence Against Women in Afghanistan: State Department Should Update Its Afghan Country Strategy with Current Program Goals and USAID Should Increase Site Visits”

Thank you for the opportunity to comment on the Special Inspector General for Afghanistan Reconstruction’s draft audit report on Department of State (State) and U.S. Agency for International Development (USAID) strategies, projects, and activities for combatting gender-based violence (GBV) in Afghanistan from October 1, 2020, through August 31, 2024.

After thoughtful consideration of the SIGAR’s recommendations, the Department has the following response:

Recommendation 1: “Direct the Bureau of Budget and Planning to update State’s 2023 Integrated Country Strategy for Afghanistan to include specific objectives or goals for preventing and responding to GBV in Afghanistan, as recommended by the U.S. Strategy to Prevent and Respond to GBV Globally.”

Management Response (10/16/2024): The Department concurs with the intent of SIGAR’s recommendation.

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The Department respectfully requests that SIGAR revise the recommendation to: “Direct Mission Afghanistan to update State’s 2023 Integrated Country Strategy for Afghanistan to include specific objectives or goals for preventing and responding to GBV in Afghanistan, as recommended by the U.S. Strategy to Prevent and Respond to GBV Globally.”

Attachment:

State Department Technical Comments for Draft Report 156A

UNCLASSIFIED

APPENDIX III - COMMENTS FROM THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



MEMORANDUM

TO: The Honorable John F. Sopko, The Special Inspector General for Afghanistan Reconstruction (SIGAR)

FROM: Joel Sandefur, Mission Director, USAID/Afghanistan Joel Sandefur

DATE: November 01, 2024

SUBJECT: **Management Comments in Response to the Draft Performance Audit Report Provided by the SIGAR titled, "Violence Against Women in Afghanistan: State Department Should Update Its Afghan Country Strategy with Current Program Goals and USAID Should Increase Site Visits." (SIGAR 24-XX /SIGAR 156A)**

Digitally signed by Joel Sandefur
Date: 2024.11.01 21:34:08 +05'00'

The U.S. Agency for International Development (USAID) would like to thank SIGAR for the opportunity to provide comments on the subject draft report which has only one recommendation for the Agency. In addition to the management comments below, USAID also submitted technical comments which SIGAR has agreed to incorporate in the final version.

Recommendation 1: SIGAR recommends that USAID's Mission Director for the Mission to Afghanistan direct the responsible agreements officer for the UN Women award to conduct site visits using the Mission's third-party monitor as permitted by the award.

Management Comments: USAID/Afghanistan concurs with the intent of the recommendation. UN Women has established evaluation policies and procedures for their operations worldwide. The terms of USAID's grant to UN Women establishes our mutual agreement to use the established policy and procedures to ensure program evaluation takes place. The agreement includes the option for USAID to monitor the program with advance notice.

At the beginning of Fiscal Year 2024, USAID noted that UN Women had not effectively implemented their stated monitoring and evaluation policies and procedures as relates to the USAID/Afghanistan project contribution; therefore, in February 2024 USAID began the process to initiate third-party monitoring through USAID/Afghanistan's third-party monitoring contractor. In response, UN Women indicated that they were taking action to implement a third-party monitor. As a result, USAID paused activating its contractor. As of August 2024, UN Women had taken action to engage third-party monitors. Implementation of their third-party monitoring contracts continues to experience delays. Through SIGAR's diligent review, USAID has initiated steps to commence third-party monitoring through USAID/Afghanistan's contractor and expects site visits to take place in November 2024.

APPENDIX IV - ACKNOWLEDGMENTS

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This performance audit was conducted
under project code SIGAR-156A.

SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

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SIGAR's Mission

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