GAO

AFGHANISTAN DEVELOPMENT

USAID Continues to Face Challenges in Managing and Overseeing U.S. Development Assistance Programs

Statement of Charles Michael Johnson Jr., Director
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Madam Chairwoman and Members of the Subcommittee:

I am pleased to be here to discuss oversight of U.S. assistance programs in Afghanistan.

Strengthening the Afghan economy through development assistance efforts is critical to the counterinsurgency strategy and a key part of the U.S Integrated Civilian-Military Campaign Plan for Afghanistan.[1] Since fiscal year 2002, the U.S. Agency for International Development (USAID) has awarded over $11.5 billion in support of development assistance programs in Afghanistan.

Since 2003, GAO has issued several reports and testimonies related to U.S. security, governance, and development efforts in Afghanistan. In addition to reviewing program planning and implementation, we have focused on efforts to ensure proper management and oversight of the U.S. investment, which are essential to reducing waste, fraud, and abuse. Over the course of this work, we have identified improvements that were needed, as well as many obstacles that have affected success and should be considered in program management and oversight. While drawing on past work relating to U.S. development efforts in Afghanistan, I will focus much of my testimony today on findings in our most recent report released yesterday on the USAID's management and oversight of its agricultural programs in Afghanistan.[2]

My statement today will address (1) the challenges the United States faces in managing and overseeing development programs in Afghanistan; and (2) the extent to which USAID has followed its established performance management and evaluation procedures.

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[1]GAO, *The Strategic Framework for U.S. Efforts in Afghanistan,* GAO-10-655R (Washington, D.C.: June 15, 2010).

[2]GAO, *Afghanistan Development: Enhancements to Performance Management and Evaluation Efforts Could Improve USAID's Agricultural Programs,* GAO-10-368 (Washington, D.C.: July 14, 2010). We focused our review on the eight USAID agricultural programs that were active between 2007 and 2009 and had total awards greater than $15 million. These programs represent about 75 percent of all USAID agricultural awards since 2002.

Summary

Various factors challenge U.S. efforts to ensure proper management and oversight of U.S. development efforts in Afghanistan. Among the most significant has been the "high-threat" working environment, the difficulties in preserving institutional knowledge due to the lack of a formal mechanism for retaining and sharing information during staff turnover, and the Afghan government ministries' lack of capacity and corruption challenges. USAID has taken some steps to assess and begin addressing the limited capacity and corruption challenges associated with Afghan ministries. In addition, USAID has established performance management and evaluation procedures for managing and overseeing its assistance programs. These procedures, among other things, require (1) the development of a Mission Performance Management Plan (PMP); (2) the establishment and approval of implementing partner performance indicators and targets; and (3) analyses and use of performance data. Although USAID disseminated alternative monitoring methods for projects in high-threat environments such as Afghanistan, USAID has generally required the same performance management and evaluation procedures in Afghanistan as it does in other countries in which it operates.

USAID has not consistently followed its established performance management and evaluation procedures. There were various areas in which the USAID Mission to Afghanistan (Mission) needed to improve upon. In particular, we found that the Mission had been operating without an approved PMP to guide its management and oversight efforts after 2008. In addition, while implementing partners have routinely reported on the progress of USAID's programs, we found that USAID did not always approve the performance indicators these partners were using, and that USAID did not ensure, as its procedures require, that its implementing partners establish targets for each performance indicator. For example, only 2 of 7 USAID-funded agricultural programs active during fiscal year 2009, included in our review, had targets for all of their indicators. We also found that USAID could improve its assessment and use of performance data submitted by implementing partners or program evaluations to, among other things, help identify strengths or weaknesses of ongoing or completed programs. Moreover, USAID needs to improve documentation of its programmatic decisions and put mechanisms in place for program managers to transfer knowledge to their successors.

In the absence of consistent application of its existing performance management and evaluation procedures, USAID programs are more vulnerable to corruption, waste, fraud, and abuse. We reported in 2009 that USAID's failure to adhere to its existing policies severely limited its ability to require expenditure documentation for Afghanistan-related grants that

were associated with findings of alleged criminal actions and mismanaged funds.[3] To enhance the performance management of USAID's development assistance programs in Afghanistan, we have recommended, among other things, that the Administrator of USAID take steps to: (1) ensure programs have performance indicators and targets; (2) fully assess and use program data and evaluations to shape current programs and inform future programs; (3) address preservation of institutional knowledge; and (4) improve guidance for the use and management of USAID contractors. USAID concurred with these recommendations, and identified steps the agency is taking to address them. We will continue to monitor and follow up on the implementation of our recommendations.

The United States Faces Challenges in Managing and Overseeing Programs in Afghanistan

Various factors challenge U.S. efforts to ensure proper management and oversight of U.S. development efforts in Afghanistan. Among the most noteworthy has been the "high-threat" working environment U.S. personnel and others face in Afghanistan, the difficulties in preserving institutional knowledge due in part to a high rate of staff turnover, and the Afghan government's lack of capacity and corruption challenges.

High-Threat Security Environment Impedes Monitoring and Oversight

As we have previously reported, Afghanistan has experienced annual increases in the level of enemy-initiated attacks.[4] Although the pattern of enemy-initiated attacks remains seasonal, generally peaking from June through September each year and then declining during the winter months, the annual "peak" (high point) and "trough" (low point) for each year have surpassed the peak and trough, respectively, for the preceding year since September 2005. This includes a rise in attacks against coalition forces and civilians, as well as Afghan National Security Forces. The high-threat security environment has challenged USAID's and others' ability to implement assistance programs in Afghanistan, increasing implementation times and costs for projects in nonsecure areas. For example, we found during our review of the U.S. road reconstruction efforts that a key road to the Kajaki dam was terminated after USAID had spent about $5 million

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[3]GAO, *UN Office for Project Services: Management Reforms Proceeding but Effectiveness Not Assessed, and USAID's Oversight of Grants Has Weaknesses*, GAO-10-168 (Washington, D.C.: Nov. 19, 2009).

[4]GAO, *Afghanistan's Security Environment*, GAO-10-613R (Washington, D.C.: May 5, 2010).

after attacks prevented contractors from working on the project.[5] In addition, U.S. officials cited poor security as having caused delays, disruptions, and even abandonment of certain reconstruction projects. For example, a project to provide Afghan women jobs in a tailoring business in southwest Afghanistan failed, in part, because of the threat against the female employees.

The high-threat security environment has also limited the movement and ability of U.S. personnel to directly monitor projects. USAID has specifically cited the security environment in Afghanistan as a severe impediment to its ability to directly monitor projects, noting that USAID officials are generally required to travel with armored vehicles and armed escorts to visit projects in much of the country. USAID officials stated that their ability to arrange project visits can become restricted if military forces cannot provide the necessary vehicles or escorts because of other priorities. In 2009, USAID documented site visits for two of the eight programs included in our review (see fig. 1). We have experienced similar restrictions to travel beyond the embassy compound during our visits to Afghanistan.

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[5]GAO, *Afghanistan Reconstruction: Progress Made in Constructing Roads, but Assessments for Determining Impact and a Sustainable Maintenance Program Are Needed*, GAO-08-689 (Washington, D.C.: July 8, 2008)

Figure 1: Agricultural Program Site Reports, Calendar Years 2005 to 2009

Program	2005	2006	2007	2008	2009
ADP-Northeast	✔	✔	✔	✔	—
ADP-South	—	✔	—	✔	✔
ADP-East	✔	✔	✔	—	—
Accelerating Sustainable Agriculture Program	*(not operational)*	—	✔	✔	—
ADP-Southwest	*(not operational)*	*(not operational)*	*(not operational)*	✔	—
Afghanistan Water, Agriculture, and Technology Transfer	*(not operational)*	*(not operational)*	*(not operational)*	—	—
Afghanistan Vouchers for Increased Production in Agriculture	*(not operational)*	*(not operational)*	*(not operational)*	—	—
Incentives Driving Economic Alternatives-North, East, and West	*(not operational)*	*(not operational)*	*(not operational)*	*(not operational)*	✔

— No USAID site reports

✔ USAID site reports

⬜ Program not operational

Source: GAO analysis of USAID documentation.

In the Mission's 2008 and 2009 Federal Managers Financial Integrity Act of 1982 Annual Certifications, the Mission reported its efforts to monitor project implementation in Afghanistan as a significant deficiency. These reports raised concerns that designated USAID staff are "prevented from monitoring project implementation in an adequate manner with the frequency required" and noted that there is a high degree of potential for fraud, waste, and mismanagement of Mission resources. USAID further noted that the deficiency in USAID's efforts to monitor projects will remain unresolved until the security situation in Afghanistan improves and stabilizes. The reports identified several actions to address the limitations to monitor project implementation, including, among others: placement of more staff in the field; use of Afghan staff—who have greater mobility than expatriate staff—to monitor projects; hiring of a contractor to monitor the implementation of construction projects and conduct regular site visits; and collecting of implementing partner video or photographs—including aerial photographs.

USAID's Institutional Knowledge Challenged by High Staff Turnover

Preserving institutional knowledge is vital to ensuring that new Mission personnel are able to effectively manage and build on USAID assistance efforts. We found, however, during our review of USAID's road reconstruction efforts in 2008 and, most recently, our review of USAID's agricultural development program that USAID had not taken steps to mitigate challenges to maintaining institutional knowledge. USAID did not consistently document decisions made. For example, staff working in Afghanistan had no documented assessments for modifications to the largest USAID-funded United Nations Office for Project Services (UNOPS) project in Afghanistan—Rehabilitation of Secondary Roads—even though these modifications increased the scope and budget of the program by more than ten times its original amount.

Furthermore, USAID and other U.S. agencies in Afghanistan lack a sufficient number of acquisition and oversight personnel with experience working in contingency operations. This problem is exacerbated by the lack of mechanisms for retaining and sharing institutional knowledge during transitions of USAID personnel and the rate at which USAID staff turn over, which USAID acknowledged as hampering program design and implementation. In addition, the State Department Office of Inspector General noted in its February 2010 inspection of the U.S. Embassy to Afghanistan and its staff that 1-year assignments, coupled with multiple rest-and-recuperation breaks, limited the development of expertise, contributed to a lack of continuity, and required a higher number of personnel to achieve strategic goals.[6] The USAID monitoring officials for the eight agricultural programs we focused on during our review of USAID's agricultural development efforts in Afghanistan were in place, on average, 7.5 months (see table 1). Moreover, the length of time that a monitoring official was in place has declined. The two most recently initiated agricultural programs have had monitoring officials in place for an average of only 3 months each.

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[6]See United States Department of State and the Broadcasting Board of Governors' Office of Inspector General, *Report of Inspection: Embassy Kabul, Afghanistan*, Report Number ISP-I-10-32A (February 2010).

Table 1: USAID Monitoring Officials by Program, January 2005 to September 2009

Program	Months of monitoring official oversight	Number of monitoring officials	Average months per monitoring official
ADP-South	55	4	14
ADP-Northeast	55	6	9
ADP-East	55	6	9
Afghanistan Water, Agriculture, and Technology Transfer	19	2	9
Accelerating Sustainable Agriculture Program	34	6	6
ADP-Southwest	19	4	5
Afghanistan Vouchers for Increased Production in Agriculture	12	4	3
Incentives Driving Economic Alternatives—North, East, and West	7	2	3

Source: GAO analysis of USAID data.

Note: Numbers may not divide to averages because of rounding.

USAID officials noted that the effectiveness of passing information from one monitoring official to another is dependent on how well the current official has maintained his or her files and what guidance, if any, is left for their successor. USAID officials noted that a lack of documentation and knowledge transfer may have contributed to the loss of institutional knowledge.

We reported in April 2010 that USAID used contractors to help administer its contracts and grants in Afghanistan, in part to address frequent rotations of government personnel and security and logistical concerns.[7] Functions performed by these contractors included on-site monitoring of other contractors' activities and awarding and administering grants. While relying on contractors to perform such functions can provide benefits, we found that USAID did not always fully address related risks. For example, USAID did not always include a contract clause required by agency policy to address potential conflicts of interest, and USAID contracting officials generally did not ensure enhanced oversight in accordance with federal

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[7]GAO, *Contingency Contracting: Improvements Needed in Management of Contractors Supporting Contract and Grant Administration in Iraq and Afghanistan,* GAO-10-357 (Washington, D.C.: Apr. 12, 2010).

regulations for situations in which contractors provided services that closely supported inherently governmental functions.

Limited Ministerial Capacity and Corruption Challenge Development Efforts

USAID has increasingly included and emphasized capacity building among its programs to address the government of Afghanistan's lack of capacity to sustain and maintain many of the programs and projects put in place by donors. In 2009, USAID rated the capability of 14 of 19 Afghan ministries and institutions it works with as 1 or 2 on a scale of 5, with 1 representing the need for substantial assistance across all areas and 5 representing the ability to perform without assistance. The Ministry of Agriculture, Irrigation, and Livestock was given a rating of 2—needing technical assistance to perform all but routine functions—while the Ministry for Rural Rehabilitation and Development was given a rating of 4—needing little technical assistance. Although USAID has noted overall improvement among the ministries and institutions in recent years, none was given a rating of 5.

USAID has undertaken some steps to address the Afghan ministries' limited capacity and corruption in Afghanistan by including a capacity-building component in its more recent contracts. In 2009, the U.S. government further emphasized capacity building by pursuing a policy of Afghan-led development, or "Afghanization," to ensure that Afghans lead efforts to secure and develop their country. At the national level, the United States plans to channel more of its assistance through the Afghan government's core budget. At the field level, the United States plans to shift assistance to smaller, more flexible, and faster contract and grant mechanisms to increase decentralized decision making in the field. For example, the U.S. government agricultural strategy stresses the importance of increasing the Ministry of Agriculture, Irrigation, and Livestock's capacity to deliver services through direct budget and technical assistance.

USAID also recognized that, with a move toward direct budget assistance to government ministries, USAID's vulnerability to waste and corruption is anticipated to increase. According to USAID officials, direct budget assistance to the Ministry of Agriculture, Irrigation, and Livestock is dependent on the ability of the ministry to demonstrate the capacity to handle the assistance. These officials noted that an assessment of the Ministry's ability to manage direct budget assistance was being completed. The U.S. Embassy has plans under way to establish a unit at the embassy to receive and program funds on behalf of the Ministry while building the Ministry's capacity to manage the direct budget assistance on its own.

According to the Afghanistan's National Development Strategy, Afghanistan's capacity problems are exacerbated by government corruption, describing it as a significant and growing problem in the country. The causes of corruption in Afghan government ministries, according to the Afghanistan National Development Strategy, can be attributed to, among other things, a lack of institutional capacity in public administration, weak legislative and regulatory frameworks, limited enforcement of laws and regulations, poor and nonmerit-based qualifications of public officials, low salaries of public servants, and a dysfunctional justice sector. Furthermore, the sudden influx of donor money into a system already suffering from poorly regulated procurement practices increases the risk of corruption. In April 2009, USAID published an independent *Assessment of Corruption in Afghanistan* that found that corruption was a significant and growing problem across Afghanistan that undermined security, development, and democracy-building objectives. According to the assessment, pervasive, entrenched, and systemic corruption is at an unprecedented scope. The USAID-sponsored assessment added that Afghanistan has or is developing most of the institutions needed to combat corruption, but these institutions, like the rest of the government, are limited by a lack of capacity, rivalries, and poor integration. The assessment also noted that the Afghan government's apparent unwillingness to pursue and prosecute high-level corruption, an area of particular interest to this Subcommittee, was also reported as particularly problematic. The assessment noted that "substantial USAID assistance [was] already designed to strengthen transparency, accountability, and effectiveness—prime routes to combat corruption."

Additionally, we reported in 2009 that USAID's failure to adhere to its existing policies severely limited its ability to require expenditure documentation for Afghanistan-related grants that were associated with findings of alleged criminal actions and mismanaged funds. Specifically, in 2008, a United Nations procurement taskforce found instances of fraud, embezzlement, conversion of public funds, conflict of interest, and severe mismanagement of USAID-funded the UNOPS projects in Afghanistan, including the $365.8 million Rehabilitation of Secondary Roads project. The USAID Office of Inspector General also reported in 2008 that UNOPS did not complete projects as claimed and that projects had defects and warranty issues, as well as numerous design errors, neglected repairs, and uninstalled equipment and materials—all of which were billed as complete.

USAID Did Not Consistently Follow Established Performance Management and Evaluation Procedures

USAID's Mission to Afghanistan manages and oversees most U.S. development assistance programs in Afghanistan and relies on implementing partners to carry out its programs. USAID's Automated Directives System (ADS) establishes performance management and evaluation procedures for managing and overseeing its assistance programs. These procedures, among other things, require (1) the development of a Mission Performance Management Plan (PMP); (2) the establishment of performance indicators and targets; and (3) analyses and use of program performance data.

USAID had generally required the same performance management and evaluation procedures in Afghanistan as it does in other countries in which it operates. However, in October 2008, USAID approved new guidance that proposed several alternative monitoring methods for USAID projects in high-threat environments. This guidance was disseminated in December 2009, but the Afghanistan Mission agricultural office staff did not become aware of the guidance until June 2010.

USAID Needs an Approved PMP to Guide Management and Oversight Efforts

The ADS requires USAID officials to complete a Mission PMP for each of its high-level objectives as a tool to manage its performance management and evaluation procedures. While the Afghanistan Mission had developed a PMP in 2006, covering the years 2006, 2007, and 2008, the Afghanistan Mission has operated without a PMP to guide development assistance efforts after 2008. According to USAID, the Mission is in the process of developing a new Mission PMP that will reflect the current Administration's priorities and strategic shift to counterinsurgency. USAID expects the new PMP to be completed by the end of fiscal year 2010. The Mission attributed the delay in creating the new PMP to the process of developing new strategies in different sectors and gaining approval from the Embassy in Afghanistan and from agency headquarters in Washington.

Overall, we found that the 2006-2008 Mission PMP incorporated key planning activities. For example, the PMP identified indicators and established baselines and targets for the high-level objectives for all USAID programs in Afghanistan, including its agricultural programs, which are needed to assess program performance. In addition, the PMP described regular site visits, random data checks, and data quality assessments as the means to be used to verify and validate information collected. The Mission PMP noted that it should enable staff to systematically assess contributions to the Mission's program results and take corrective action when necessary. Further, it noted that indicators, when analyzed in combination with other information, provide data for

program decision making. The 2006-2008 Mission PMP, however, did not include plans for evaluations of the high-level objective that the agricultural programs in our review supported.[8]

USAID Needs to Consistently Approve and Establish Indicators and Targets

Under USAID's current policies, implementing partners working on USAID development assistance projects in Afghanistan are required to develop and submit monitoring and evaluation plans that include performance indicators and targets to USAID for approval. However, during our most recent review of USAID's agricultural development programs, we found that USAID did not always approve implementing partner performance indicators and targets. While the implementing partners for the eight agricultural programs we reviewed did submit monitoring and evaluation plans, which generally contained performance indicators and targets, we found that USAID had not always approved these plans and did not consistently require targets to be set for all of indicators as required.[9] For example, only 2 of 7 active agricultural programs included in our review had set targets for all of their indicators for fiscal year 2009. Figure 2 shows the number of performance indicators with targets by fiscal year for the eight agricultural programs we reviewed that the implementing partner developed and submitted to USAID for approval.

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[8]The agricultural programs we reviewed all fell under the objective of supporting a thriving licit economy led by the private sector.

[9]A 2008 USAID Regional Inspector General report found that USAID delayed its approval of ADP-South's 2006 work plan by 9 months, and the delay became a contributing factor to the program not achieving its planned activities for the first year of operation. See USAID Office of Inspector General, *Audit of USAID/Afghanistan's Alternative Development Programs—Southern Region*, Audit Report No. 5-306-08-003-P (Manila, Philippines, Mar. 17, 2008).

Figure 2: Agricultural Programs in Afghanistan, Implementing Partner Indicators with Targets, Fiscal Years 2005 to 2009

Program	Number of indicators with targets (by fiscal year)				
	2005	2006	2007	2008	2009
ADP-Northeast	—	15/15	15/15	14/14	NA
ADP-South	0/37	14/14	14/14	14/25[a]	5/25
ADP-East	15/18	14/14	13/13	13/14	0/14
Accelerating Sustainable Agriculture Program			2/13	8/13	6/6
ADP-Southwest				21/21	21/21
Afghanistan Water, Agriculture, and Technology Transfer				—	3/5
Aghanistan Vouchers for Increased Production in Agriculture					2/10
Incentives Driving Economic Alternatives-North, East, and West					16/17

—   Program operating with no established indicators

☐   Program not operational

N/T   Number of indicators with annual target / Total number of indicators

Source: GAO analysis of USAID documentation.

[a]In 2008, ADP-South identified 11 additional indicators.

USAID Could Improve Its Assessment and Use of Performance Data

In addition to collecting performance data and assessing the data's quality, ADS also includes the monitoring activities of analyzing and interpreting performance data in order to make program adjustments, inform higher-level decision making, and resource allocation. We found that while USAID collects implementing partner performance data, or information on targets and results, the agency did not fully analyze and interpret this performance data for the eight agricultural programs we reviewed. Some USAID officials in Afghanistan told us that they reviewed the information reported in implementing partners' quarterly reports in efforts to analyze and interpret a program's performance for the eight programs, although they could not provide any documentation of their efforts to analyze and interpret program performance. Some USAID officials also said that they did not have time to fully review the reports. In addition, in our 2008 report on road reconstruction in Afghanistan, we reported that USAID officials did not collect data for two completed road projects or for any

active road reconstruction projects in a manner to allow them to accurately measure impact. As a result, it is unclear the extent to which USAID uses performance data.

USAID is also required to report results to advance organizational learning and demonstrate USAID's contribution to overall U.S. government foreign assistance goals. While USAID did not fully analyze and interpret program data, the Mission did meet semiannually to examine and document strategic issues and determine whether the results of USAID-supported agricultural activities are contributing to progress toward high-level objectives. The Mission also reported aggregate results in the Foreign Assistance Coordination and Tracking System.[10]

ADS also requires USAID to undertake at least one evaluation for each of its high-level objectives, to disseminate the findings of evaluations, and to use evaluation findings to further institutional learning, inform current programs, and shape future planning. In May 2007, USAID initiated an evaluation covering three of the eight agricultural programs in our review—ADP-Northeast, ADP-East, and ADP-South. This evaluation intended to assess the progress toward achieving program objectives and offer recommendations for the coming years. The evaluators found insufficient data to evaluate whether the programs were meeting objectives and targets, and, thus, shifted their methodology to a qualitative review based on interviews and discussions with key individuals. As required, USAID posted the evaluation to its Internet site for dissemination. However, we are uncertain of the extent to which USAID used the 2007 evaluation to adapt current programs and plan future programs. Few staff were able to discuss the evaluation's findings and recommendations and most noted that they were not present when the evaluation of the three programs was completed and, therefore, were not aware of the extent to which changes were made to the programs. With regards to using lessons learned to plan future programs, USAID officials could not provide examples of how programs were modified as a result of the discussion. USAID has planned evaluations for seven of the eight agricultural programs included in our review during fiscal year 2010.

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[10]The Foreign Assistance Coordination and Tracking System is used to collect foreign assistance planning and reporting data, including plans for implementing current-year appropriated budgets and performance planning and reporting data from the Department of State and USAID.

Madam Chairwoman and members of the subcommittee, this concludes my prepared statement. I will be happy to answer any questions you may have.

Scope and Methodology

To address our objectives, we reviewed past GAO reports and testimonies, examining U.S. efforts in Afghanistan, including reviews of USAID's agricultural and road reconstruction projects. We reviewed U.S. government performance management and evaluation, funding; and reporting documents related to USAID programs in Afghanistan. Our reports and testimonies include analysis of documents and other information from USAID and other U.S. agencies, as well as private contractors and other implementing partners working on U.S.-funded programs in Washington, D.C., and Afghanistan. In Afghanistan, we also met with officials from the United Nations and the governments of Afghanistan and the United Kingdom. We traveled to Afghanistan to meet with U.S. and Afghan officials, implementing partners, and aid recipients to discuss several U.S.-funded projects. We analyzed program budget data provided by USAID to report on program funding, as well as changes in USAID's program monitoring officials over time. We analyzed program data provided by USAID and its implementing partners to track performance against targets over time. We took steps to assess the reliability of the budget and performance and determined they were sufficiently reliable for the purposes of this report. Our work was conducted in accordance with 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. A more detailed description of our scope and methodologies can be found in the reports cited throughout this statement.

GAO Contact and Staff Acknowledgments

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