

Greater Coordination Needed in Meeting Congressional Directives to Address and Report on the Needs of Afghan Women and Girls



July 30, 2010



OFFICE OF THE SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

July 30, 2010

The Honorable Hillary R. Clinton
U.S. Secretary of State

The Honorable Robert Gates
U.S. Secretary of Defense

The Honorable Karl Eikenberry
U.S. Ambassador to Afghanistan

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

Mr. Earl Gast
Mission Director to Afghanistan
U.S. Agency for International Development

This report discusses the results of SIGAR's review of appropriated funds earmarked for Afghan women and girls' activities. This report includes recommendations to ensure the needs of Afghan women and girls are addressed as intended in the congressional directives.

A summary of this report is on page ii. This performance audit was conducted by the Office of the Special Inspector General for Afghanistan Reconstruction under the authority of Public Law No. 110-181 and the Inspector General Act of 1978, as amended. When preparing the final report, we considered comments from the U.S. Embassy Kabul, Department of State, and U.S. Agency for International Development. In their comments, State and USAID concurred with the four recommendations in this report. A copy of the comments is included in appendix VI.

A handwritten signature in black ink, appearing to read "John Brummet". The signature is written in a cursive, flowing style.

John Brummet
Assistant Inspector General for Audits
Office of the Special Inspector General
for Afghanistan Reconstruction



SIGAR

Special Inspector General for Afghanistan Reconstruction

SIGAR Audit-10-13

July 2010

Greater Coordination Needed in Meeting Congressional Directives to Address and Report on the Needs of Afghan Women and Girls

What SIGAR Reviewed

From 2003 to 2010, Congress earmarked \$627 million in appropriated funds to address the needs of Afghan women and girls. Congress also directed the Department of State to report on the use of these funds. This report assesses (1) the approach State and the U.S. Agency for International Development (USAID) used to attribute and report on the use of funds covering activities for Afghan women and girls during fiscal years 2008 and 2009, (2) the extent to which specific earmarks to certain organizations met congressional directives, and (3) whether reported activities were consistent with Afghan national strategies, including the National Action Plan for the Women of Afghanistan (NAPWA) which the U.S. supports. We analyzed legislation pertaining to Afghan women and girls and reviewed the 2008 and 2009 reports submitted to Congress describing U.S.-funded activities for women and girls in Afghanistan. We discussed the earmark attributions and reported activities with officials from USAID, State, and the government of the Islamic Republic of Afghanistan. We conducted our work in Kabul, Afghanistan, and Washington, D.C., from November 2009 to July 2010 in accordance with generally accepted government auditing standards.

What SIGAR Found

State and USAID did not coordinate their approach to reporting on the use of funds earmarked for Afghan women and girls. The reports submitted to Congress in 2008 and 2009 did not provide complete and consistent information about the reported activities in which women and girls were intended beneficiaries, such as relating the activities to numbers of female beneficiaries or services provided. Although State and USAID took action in the past year to coordinate gender-related issues in Kabul, State did not develop guidelines or a rationale for determining and reporting earmark attributions. As a result, the reports to Congress did not provide a clear picture of how the funds were used to address the needs of Afghan women and girls.

State and USAID partially met specific congressional directives, which directed support to organizations such as the Ministry of Women's Affairs (MoWA), the Afghanistan Independent Human Rights Commission, and Afghan women-led non-governmental organizations and civil society organizations. MoWA, for example, did not receive appropriated funds in each year in which it was mentioned in legislation.

Although U.S. policy is to support women's rights and Afghanistan national strategies, the 2009 report did not show linkages between U.S.-funded activities and Afghan goals and benchmarks detailed in the NAPWA—a key benchmark of the Afghan government through which the Afghanistan government seeks to realize its gender equity goals. Such linkage is important to ensure that the reported activities address the needs of Afghan women and girls.

What SIGAR Recommends

SIGAR recommends that the Secretary of State, in consultation with the USAID Administrator: (1) develop consistent reporting requirements for all USAID and State programs and activities to provide data on female beneficiaries and measurable impacts of activities intended to address the needs of Afghan women and girls; (2) develop a coordinated approach for determining the earmark attribution amounts and reporting on the use of earmarked funds that provides consistent information about each activity, identifies funding sources, and provides the rationale for reporting activities; (3) align activities to ensure consistency with the goals and benchmarks stated in the U.S.-supported Afghanistan's national strategies, particularly the NAPWA; and (4) target funds to address the organizations specified in the legislation, including MoWA, the Afghanistan Independent Human Rights Commission, and Afghan women-led non-governmental organizations and civil society organizations to ensure appropriated funds are used as directed by Congress and address the needs of Afghan women and girls.

In response to a draft of this report, State and USAID concurred with SIGAR's recommendations.

For more information contact: SIGAR Public Affairs at (703)602-8742 or PublicAffairs@sigar.mil

TABLE OF CONTENTS

Background	2
State Did Not Coordinate With USAID On An Approach to Report and Attribute Earmarks for Activities to Address the Needs of Afghan Women and Girls	5
Specific Earmarks to Designated Afghan Organizations Partially Met Congressional Directives.....	10
Reported Activities for Women and Girls Are Not Aligned With Afghanistan’s National Strategies	14
Conclusion.....	15
Recommendations	16
Comments.....	16
Appendix I: Scope and Methodology	17
Appendix II: Legislative References to Afghan Women and Girls and Earmark Amounts, 2001-2010	18
Appendix III: Afghanistan Independent Human Rights Commission Earmarks	31
Appendix IV: Ministry of Women's Affairs Earmarks.....	32
Appendix V: NGO and CSO Earmarks.....	33
Appendix VI: Comments from Department of State and U.S. Agency for International Development.....	34

TABLES

Table 1: Summary of Earmark Legislation Regarding Afghan Women and Girls, Fiscal Years 2003 to 2010.....	3
Table 2: Reporting Requirements to Describe Use of Funds for Afghan Women and Girls, Fiscal Years 2001 - 2010	6
Table 3: Earmark Attributions by Sector for USAID Activities for Afghan Women and Girls, Fiscal Years 2008 and 2009	7
Table 4: Programs Pending Approval or Not Started During Fiscal Years 2008 and 2009.....	8
Table 5: USAID Programs by Sector Showing Earmark Attributions as a Percentage of Total Programs, Fiscal Years 2008 and 2009.....	10
Table 6: ASGP Grants By Amount and Purpose as of March 2010	13

ACRONYMS

AIHRC	Afghanistan Independent Human Rights Commission
ANDS	Afghanistan National Development Strategy
ASGP	Ambassador's Small Grants Program
CSO	Civil society organization
ESF	Economic Support Fund
INCLE	International Narcotics Control and Law Enforcement
I-PACS	Initiative to Promote Afghan Civil Society
MoWA	Ministry of Women's Affairs
NAPWA	National Action Plan for the Women of Afghanistan
NGO	Non-governmental organization
SIGAR	Special Inspector General for Afghanistan Reconstruction
USAID	U. S. Agency for International Development



Greater Coordination Needed in Meeting Congressional Directives to Address and Report on the Needs of Afghan Women and Girls

From 2003 through 2010, Congress has earmarked \$627 million in appropriated funds to address the needs of Afghan women and girls and has periodically directed the Department of State to report on the use of these funds.¹ Congress has earmarked appropriated funds, in part, to express its concern that, without greater attention to the specific challenges facing women and girls in Afghanistan, the country's prospects for broad-based economic growth and democratic development would be sharply reduced, according to a 2004 conference report.² Although the United States and its allies cited the defense of women's rights as one of the primary reasons for the commitment to rehabilitate Afghanistan after the defeat of the Taliban, Afghan women continue to be among the worst off in the world, according to a December 2009 Human Rights Watch Report.³ This report describes the situation of Afghan women as "dismal" in health, education, employment, freedom from violence, equality before the law, and political participation.

This report assesses (1) the approach State and the U.S. Agency for International Development (USAID) used to attribute and report on the use of funds covering activities for Afghan women and girls during fiscal years 2008 and 2009, (2) the extent to which specific earmarks to certain organizations met congressional directives, and (3) whether reported activities were consistent with U.S. and Afghan national strategies, including the National Action Plan for the Women of Afghanistan (NAPWA).

We focused our analysis on legislation pertaining to Afghan women and girls from 2001 to 2010 and on the State Department's October 2009 report on U.S.-funded activities for women and girls in Afghanistan.⁴ We also reviewed a prior report submitted to Congress in October 2008.⁵ Our analysis of the prior years' earmarks and earmark attributions was limited due to a lack of information in the 2008 report. We discussed the earmark attributions and reported activities with officials from USAID and State; the government of the Islamic Republic of Afghanistan, including the Afghanistan Embassy,

¹ According to the *Glossary of Terms Used in the Federal Budget Process*, designating any portion of a lump-sum amount for particular purposes by means of legislative language is called "earmarking."

² *Making Emergency Supplemental Appropriations for Defense and for the Reconstruction of Iraq and Afghanistan for the Fiscal Year Ending September 30, 2004, and For Other Purposes*, Conference Report 108-337 to accompany H.R. 3289, October 30, 2004.

³ Human Rights Watch, "Afghanistan: We Have the Promises of the World": Women's Rights in Afghanistan, December 2009.

⁴ Department of State, *Report on U.S. Government Activities 2008-2009 for Women and Girls in Afghanistan*, October 20, 2009.

⁵ Department of State, *Report on U.S. Government Activities 2001-2008 for Women and Girls in Afghanistan*, October 2, 2008.

Washington, D.C., Ministry of Women’s Affairs (MoWA), and Afghanistan Independent Human Rights Commission (AIHRC); and with program managers of four implementing partners. We conducted our work in Kabul, Afghanistan, and Washington, D.C., from November 2009 to July 2010 in accordance with generally accepted government auditing standards. Appendix I provides a detailed scope and methodology.

BACKGROUND

In December 2001, Congress passed the Afghan Women and Children Relief Act,⁶ demonstrating the U.S. government’s concern for the welfare of Afghan women and children. The Act authorized the President “to provide educational and health care assistance to women and children in Afghanistan and neighboring countries . . . in a manner that protects and promotes the human rights of all people in Afghanistan, utilizing indigenous institutions and nongovernmental organizations, especially women’s organizations.” The Act stated that funds were to be made available from the September 2001 Emergency Supplemental Appropriations Act for Recovery from and Response to Terrorist Attacks on the United States,⁷ which appropriated \$40 billion for disaster recovery and national security.

In the December 2002 Afghanistan Freedom Support Act,⁸ Congress stated the U.S. objectives for assistance to Afghan women and girls, directing that political and human rights, health care, education, training, security, and shelter were areas in which the United States would provide support. The Act authorized \$20 million for each fiscal year from 2003 to 2006 for MoWA and the National Human Rights Commission of Afghanistan.⁹

In 2003, Congress began earmarking appropriations to address the needs of Afghan women and girls, generally, and specifically directed earmarks to certain Afghan organizations. MoWA was specifically designated as a recipient of assistance starting in 2003; AIHRC and Afghan women-led nongovernmental organizations (NGOs) and civil society organizations (CSOs) were designated beginning in 2004.

From fiscal years 2003 to 2010, Congress earmarked a total of \$627 million in appropriated funds to State and USAID to support activities specifically for Afghan women and girls. This report focuses on the reported activities for Afghan women and girls during fiscal years 2008 and 2009, which includes \$225 million in appropriated funds. Table 1 shows the specific legislation, earmark amounts, and intended purposes of the earmarked funds during that time frame. The table does not include any portion of the

⁶ Afghan Women and Children Relief Act of 2001, Public Law 107-81, December 12, 2001.

⁷ Emergency Supplemental Appropriations for Fiscal Year 2001, Public Law 107-38, September 18, 2001.

⁸ Afghanistan Freedom Support Act of 2002, Public Law 107-327, December 4, 2002.

⁹ The Act authorized \$5 million each year for the National Human Rights Commission of Afghanistan and \$15 million for the Ministry of Women’s Affairs from 2003 to 2006.

\$110 million¹⁰ in fiscal year 2003 funds earmarked for a variety of purposes, which included, but was not solely for, Afghan women and girls. The table also does not include all U.S. government-funded activities in Afghanistan for women and girls. For example, a total of \$34 million was made available to provide maternal health services to Afghan women through the Department of Health and Human Services from fiscal years 2004 to 2010.

Table 1: Summary of Earmark Legislation Regarding Afghan Women and Girls, Fiscal Years 2003 to 2010

Fiscal Year	Reference	Earmark (\$millions)	Purpose
2010	Consolidated Appropriations Act, 2010	\$175	Address the needs and protect the rights of Afghan women and directly improve the security, economic, and social well-being, and political status of Afghan women and girls; including for the AIHRC, MoWA and women-led NGOs. Of the \$175 million, not less than \$20 million for capacity building of Afghan women-led NGOs and \$25 million for programs and activities of such NGOs.
2009	Making Supplemental Appropriations for the Fiscal Year ending September 30, 2009 and for other Purposes	\$150	Address the needs of Afghan women and girls, including for the AIHRC, MoWA and women-led NGOs. Of the \$150 million, not less than \$5 million for capacity building of Afghan women-led NGOs and \$25 million for programs and activities of such NGOs.
2008	Consolidated Appropriations Act, 2008	\$75	Address the needs of Afghan women and girls, including for the AIHRC, MoWA, and women-led nonprofit organizations in Afghanistan; State Department to provide a report on how funds have been used since fiscal year 2002 for each sector, amounts provided, types of activities, best practices and measurable impacts on Afghan women and girls.
2007	Making further continuing appropriations for the fiscal year 2007, and for other purposes	\$50	Address the needs of Afghan women and girls and provide grants of not less than \$7.5 million to support training and equipment for to improve the capacity of women-led Afghan NGOs. \$2 million for AIHRC and other Afghan human rights organizations.
2006	Making Appropriations for Foreign Operations, Export Financing, and Related Programs for the Fiscal Year Ending September 30, 2006	\$50	Address the needs of Afghan women and girls and provide grants of not less than \$7.5 million to support training and equipment for to improve the capacity of women-led Afghan NGOs. \$2 million for AIHRC and other Afghan human rights organizations.

¹⁰ *Making Further Continuing Appropriations for the Fiscal Year 2003 and for Other Purposes* (Conference Report 108-110) includes \$60 million in International Disaster Funds for humanitarian and reconstruction assistance, including health and education programs . . . to improve the status of women . . . and for victims of war and displaced persons; and \$50 million in Economic Support Funds for rehabilitation of primary road . . . and women’s development.

Fiscal Year	Reference	Earmark (\$millions)	Purpose
2005	Making Appropriations for Foreign Operations, Export Financing, and Related Programs for the Fiscal Year Ending September 30, 2005	\$50	Address the needs of Afghan women and girls; make available \$2 million for the AIHRC and other human rights organizations; provide not less than \$7.5 million for small grants to improve the capacity of women-led Afghan NGOs and the activities of these NGOs.
2004	Making Emergency Supplemental Appropriations for Defense and for the Reconstruction of Iraq and Afghanistan for the Fiscal Year Ending September 30, 2004	\$65	\$60 million for Afghan women and girls and \$5 million for the AIHRC; include the participation of women and advance the social, economic and political rights and opportunities of women; when possible implement programs by local civil society groups. The conferees are concerned that without greater attention to the specific challenges facing women and girls in Afghanistan, the country's prospects for broad-based economic growth and democratic development will be sharply reduced.
2004	Making Appropriations for Agriculture, Rural Development, FDA, and Related Agencies for the Fiscal Year ending September 30, 2004	\$5	Address the needs of Afghan women through training and equipment to improve the capacity of women-led Afghan NGOs and to support the activities of such organizations.
2003	Making Further Continuing Appropriations for the Fiscal Year 2003	\$7	Not less than \$50 million from Economic Support Funds for rehabilitation of primary roads, implementation of the Bonn Agreement and women's development, of which not less than \$5 million is to support activities coordinated by MoWA, including the establishment of women's centers. For humanitarian and reconstruction assistance including health and education programs, housing, to improve the status of women, infrastructure and assistance for victims of war and displaced persons. Up to \$2 million for the National Endowment for Democracy to establish a program for women's rights in Afghanistan. \$60m in International Development Assistance funds for humanitarian and reconstruction assistance for the Afghan people to include improving the status of women.
Total		\$627	

Source: SIGAR analysis of legislation as noted.

Note: The complete citations for each earmark are provided in appendix II.

An October 1982 USAID policy paper on Women in Development stated that USAID should incorporate women into all USAID programs and projects. On March 16, 2008, USAID issued Mission Order 201.02 to establish implementation procedures for USAID/Afghanistan budgeting, programming, and reporting relative to gender, as well as women's earmarks as appropriate. Specifically, the order states that

USAID/Afghanistan will implement a budgeting process that allocates women's earmarks at the start of each fiscal year's budgeting cycle. The order also directed that gender, as a cross-cutting issue, shall be addressed in all USAID Afghanistan project designs. Furthermore, a gender team was to be established to provide guidance, coordination, and support on gender issues throughout programming. To assist monitoring, evaluation, and reporting, members of the gender team would, among other activities:

- advise on gender methodologies;
- review planning documents, annual operational plans, and scopes of work for assessments and evaluations;
- maintain a centralized list of activities, indicators, and information and data on women-focused and gender activities and results; and
- analyze gender indicator data.

This gender team, established in 2008 and led by a USAID advisor on cross-cutting issues (gender advisor) includes appointed staff members from each USAID technical office. Each technical office director has the responsibility for including women-focused and gender consideration in the Mission's existing and new activities, for budgeting adequately for women and gender, and for addressing women's needs in its programs, action plans, and operational plan. The 2009 conference report also directs USAID and the Special Envoy for Afghanistan and Pakistan to consult with the Department of State's Ambassador-at-Large for Global Women's Issues concerning the use of the \$150 million earmark.¹¹

STATE DID NOT COORDINATE WITH USAID ON AN APPROACH TO REPORT AND ATTRIBUTE EARMARKS FOR ACTIVITIES TO ADDRESS THE NEEDS OF AFGHAN WOMEN AND GIRLS

State did not coordinate with USAID on a standard approach to report on and attribute earmarks to address the needs of Afghan women and girls. The reports submitted to Congress in 2008 and 2009 did not provide consistent and complete information about the reported activities in which women and girls were intended beneficiaries, such as relating the activities to numbers of female beneficiaries or services provided. In addition, the reports used different timeframes for and approaches to the data presented. Further, although State and USAID took action in 2009 to coordinate gender-related issues in Kabul, State did not develop guidelines or a rationale for determining and reporting earmark attributions. As a result, the reports to Congress did not provide a clear picture of how the funds were used to address the needs of Afghan women and girls.

State Required to Report on Activities for Afghan Women and Girls Since 2001

From 2001 to 2010, Congress requested periodic reporting from State on the use of funds regarding Afghan women and girls (as shown in table 2). The first reporting requirement established in 2001 under the Afghan Women and Children Relief Act directed the Secretary of State to submit a minimum of three reports to Congress between 2002 and 2004. However, this reporting requirement was not fulfilled by State. State and USAID officials and congressional committee staff members were unable to identify any reports prepared and submitted in association with this requirement. In 2008, Congress established another reporting requirement for State on the use of funds for Afghan women and girls

¹¹ The 2009 conference report refers to the legislation titled *Making Supplemental Appropriations for the Fiscal Year Ending September 30, 2009 and for other purposes*, Report 111-151, June 12, 2009.

from 2002 through 2008, to include how funds have been used for each sector, amounts provided, types of activities, and best practices and measurable impacts on the livelihood and status of Afghan women and girls. A similar requirement was repeated in 2009, to describe the use of funds provided in fiscal years 2008 and 2009 to address the needs of Afghan women and girls. In 2010, the requirement was expanded to include in the reporting the results to date of efforts undertaken to prevent discrimination and violence against women and girls, provide economic and leadership opportunities, and improve security for women and girls. Congress also required that State prepare the report in consultation with USAID.

Table 2: Reporting Requirements to Describe Use of Funds for Afghan Women and Girls, Fiscal Years 2001 - 2010

Act	Reporting Requirement	Report Date
Afghan Women and Children Relief Act, 2001	Beginning 6 months after the date of enactment of this Act, and at least annually for the 2 years thereafter, the Secretary of State shall submit a report describing the activities carried out under this Act, including the condition and status of women and children in Afghanistan and persons in refugee camps while United States aid is given to displaced Afghans.	Reports were not prepared and/or not submitted to Congress
Consolidated Appropriations Act, 2008	The Department of State is directed to provide a report as recommended in Senate Report 110–128 under the “Development Assistance” heading. The report should describe how funds have been used since fiscal year 2002 by sector, the amounts provided, types of activities supported, best practices identified, and measurable impacts on the livelihood and status of women and girls.	Report dated October 2, 2008
Omnibus Appropriations Act, 2009	The Department of State shall submit a report to the Committees on Appropriations not later than September 30, 2009, describing the use of funds provided in fiscal years 2008 and 2009 to address the needs of Afghan women and girls.	Report dated October 20, 2009
Departments of Transportation and Housing and Urban Development, and Related Agencies Appropriations Act, 2010	Not later than September 30, 2010, the Secretary of State, in consultation with the USAID Administrator, shall submit a report to the Committees on Appropriations detailing the uses of funds provided in fiscal years 2009 and 2010 to address the needs and protect the rights of Afghan women and girls, including results to date.	Due September 30, 2010

Source: SIGAR analysis of legislation as noted.

Note: The complete citations for each earmark are provided in appendix II.

State submitted two reports to Congress, one dated October 2008 and another in October 2009. The 2008 report described activities for women and girls by development sector in a narrative format but did not provide a detailed list of activities, the earmarks and funds attributed to them, or funding amounts. The October 2009 *Report on U.S. Government Activities 2008-2009 for Women and Girls in Afghanistan, October 20, 2009*, used a narrative format but also included an appendix that listed the activities and the earmarks attributed to them. The next report is due September 30, 2010, and directs the Secretary of

State, in consultation with USAID Administrator, to detail the use of funds provided in fiscal years 2009 and 2010 to address the needs and protect the rights of Afghan women and girls.

Reports Submitted to Congress in 2008 and 2009 Did Not Provide Consistent and Complete Information about Activities that Benefitted Women and Girls

The reports submitted to Congress did not provide consistent and complete information about U.S.-funded activities that benefitted women and girls. State did not attribute any of the earmarked funds, whereas USAID attributed the full earmarks to its activities for Afghan women and girls for fiscal years 2008 and 2009. USAID reported that as of August 2009, it had spent \$78.3 million in fiscal year 2008, exceeding the earmark of \$75 million for that year. USAID reported that for fiscal year 2009 it spent \$60 million and anticipated spending \$93 million for a total of \$153 million, exceeding the earmark for that year. Table 3 shows the earmark attributions that USAID made by sector for fiscal years 2008 and 2009.

Table 3: Earmark Attributions by Sector for USAID Activities for Afghan Women and Girls, Fiscal Years 2008 and 2009

Sector	FY 2008		FY 2009	
	No. of Programs	Attribution	No. of Programs	Attribution
Agriculture and Alternative Development	9	\$5,260,314	10	\$33,088,431
Cross-cutting Programs	2	\$19,000,000	2	\$24,000,000
Democracy and Governance	8	\$12,008,317	12	\$18,714,053
Economic Growth	2	\$7,050,000	2	\$11,000,000
Education	4	\$7,076,806	2	\$10,375,000
Health	2	\$16,058,600	2	\$28,294,420
Infrastructure	3	\$7,075,930	3	\$9,858,898
Provincial Reconstruction Teams	1	\$4,800,000	5	\$17,700,000
Total	31	\$78,329,967	38	\$153,030,802

Source: SIGAR analysis and Report on U.S. Government Activities 2008-2009 for Women and Girls in Afghanistan, October 20, 2009, Department of State and USAID.

In the 2009 report submitted to Congress, State and USAID reported their activities and funds in separate sections that used different approaches and timeframes, which presented an incomplete picture of the use of funds for fiscal years 2008 and 2009. Although State was not reporting earmarks, it provided information by programs within department bureaus. USAID, on the other hand, reported its activities by sector, such as alternative development and agriculture, as shown in the table above.

Although USAID was to allocate women's earmarks at the start of each fiscal year's budgeting cycle, some of the reported activities included those funded in prior years (2006 and 2007). A USAID official

stated that fiscal year allocations are received at the end of the fiscal year; thus, reporting on fiscal years 2008 and 2009 spending could not technically take place until after fiscal year 2009. The 2009 report, therefore, covers many activities that were funded with prior years' appropriations and includes activities that were anticipated to begin in fiscal year 2010. In USAID's section of the 2009 report, we identified six programs that had received earmark attributions in fiscal years 2008 and 2009, but had not started by the time the 2009 report was issued. According to USAID officials and details in the 2009 report, the programs had not been approved, were pending approval, or had not started by the end of fiscal year 2009. The earmark attributions for these six programs may have overstated total attributions. The programs total \$42.3 million, or about 18.8 percent of attributions for fiscal years 2008 and 2009, as shown in table 4.

Table 4: Programs Pending Approval or Not Started During Fiscal Years 2008 and 2009

Program	Fiscal Year 2008 (\$millions)	Fiscal Year 2009 (\$millions)	Total (\$ millions)
Program/Total Earmark	\$75.0	\$150.0	\$225.0
Ambassador's Small Grant Program	\$8.3	\$10.0	\$18.3
Provincial Governors Incentive Fund		\$0.7	\$0.7
Municipal Governance Strengthening Fund		\$2.0	\$2.0
Youth Workforce Development Project		\$6.3	\$6.3
Sustainable Water and Sanitation Program	\$4.6	\$8.3	\$12.9
Community Based Stabilization Grants		\$2.2	\$2.2
Total	\$12.9	\$29.4	\$42.3
Percentage of Annual Earmark	17%	19.6%	18.8%

Source: SIGAR analysis and Report on U.S. Government Activities 2008-2009 for Women and Girls in Afghanistan, October 20, 200, Appendix One.

Note: Discrepancies in addition due to rounding.

Also, although many of the reported activities spanned several years (beyond the 2-year reporting window), the report did not include enough detail to identify which activities took place in a particular fiscal year or whether the funds were obligated or spent in that year.

The report did not clearly state whether the funds were Economic Support Fund (ESF) or International Narcotics Control and Law Enforcement (INCLE) funds and did not clearly state what amount of these funds were spent in which year. According to legislation, the 2009 report should have covered the use of (1) \$75 million in earmarked appropriated funds in fiscal year 2008, and (2) \$150 million in earmarked ESF and INCLE appropriated funds in fiscal year 2009.¹² In addition, the State Department section of the report included activities funded from sources other than INCLE and from fiscal years other than 2008 and 2009. Other funding sources included Migration and Refugee Assistance funds, funds raised through the private sector, and Afghanistan Security Forces Funds transferred from the Department of Defense.

¹² The Omnibus Appropriations Act, 2009 includes an earmark of \$100 million for Afghan women and girls, while the Supplemental Appropriations Act, 2009, states a \$150 million earmark. According to a congressional appropriations committee staff member, Congress intended the total earmark to be \$150 million, an increase of \$50 million from the Omnibus Appropriations Act earmark of \$100 million.

State Did Not Coordinate with USAID on an Approach to Develop Guidelines for Determining and Reporting Earmark Attributions

State did not have a process with USAID to develop guidelines or coordinate an approach to determining and reporting earmark amounts for fiscal years 2008 and 2009. Although State and USAID took action in the past year to coordinate gender-related issues in Kabul through the establishment of an interagency group, the group did not participate in determining earmark attributions. The U.S. Embassy, Kabul, established an Interagency Gender Policy Working Group around July 2009, chaired by the Coordinating Director for Development and Economic Affairs, to strengthen and coordinate gender-related efforts.

In commenting on a draft of this report, State and USAID proposed creating a Gender Task Force for Afghanistan—co-chaired by the Ambassador-at-Large for Women’s Issues and the Embassy’s Coordinating Director for Development and Economic Affairs—to improve coordination among agencies and offices providing foreign assistance to benefit Afghan women. According to State and USAID, the Gender Task Force will be responsible for ensuring coordination of programs and policies affecting Afghan women and girls, ensuring that indicators and performance outcomes are consistent with the NAPWA, and certifying the creation of a unified tracking mechanism for monitoring progress of programs and informing Congress about the use of resources.

Even though State officials said that not all State activities for Afghan women and girls were included in the 2009 report, no explanation was provided in the report as to why certain activities were included and others were not. The report included details about, but no earmark attributions for, activities in three State bureaus: (1) Bureau of Population, Refugees, and Migration; (2) Bureau for International Narcotics and Law Enforcement Affairs; and (3) Bureau of Democracy, Human Rights and Labor, and the Office to Monitor and Combat Trafficking in Persons. Total estimated amounts of \$10.3 million in fiscal year 2008 and \$17.4 million in fiscal year 2009 allocated through INCLE to support activities benefitting women and girls were listed in a chart, but these amounts were not included in the earmarks.¹³

According to USAID Mission officials, earmark attributions for USAID-funded activities were made based on discussions with gender team members, program and finance officials, gender specialists, and the gender advisor. USAID began tracking attributions in 2008 in an earmark “tracker” that was updated throughout the year. However, we were unable to correlate information in the tracker with information in the 2009 report.

USAID’s rationale for attributing earmarks to reported activities was unclear. Although USAID’s policy is to incorporate gender-related concerns into all its programs, we found that not all USAID programs with female beneficiaries received earmark attributions, as might be expected. As shown in table 5, 38 percent of USAID programs in Afghanistan in fiscal year 2008 and 44 percent in fiscal year 2009 had earmark attributions. In the health sector, for example, where it states in the 2009 report that women and girls account for 61 percent of outpatient visits and 56 percent of inpatient admissions, 2 of 16 programs in fiscal year 2008 and 2 of 19 in fiscal year 2009 received attributions. No explanation was provided in the report as to why programs with substantial numbers of female beneficiaries did not receive attributions.

¹³ INCLE includes \$4.2 million in fiscal year 2008 and \$2.5 million in fiscal year 2009 transferred from the Department of Defense.

Table 5: USAID Programs by Sector Showing Earmark Attributions as a Percentage of Total Programs, Fiscal Years 2008 and 2009

Sector	Fiscal Year 2008		Fiscal Year 2009	
	Total Programs	Programs With Attributions	Total Programs	Programs with Attributions
Agriculture and Alternative Development	20	9	19	10
Cross-cutting Programs	1	*2	2	2
Democracy and Governance	15	8	14	12
Economic Growth	8	2	7	2
Education	13	4	12	2
Health	16	2	19	2
Infrastructure	7	3	8	3
Provincial Reconstruction Teams	2	1	6	5
Total	82	31	87	38
Programs with Earmark Attributions (Percentage)		38%		44%

Sources: SIGAR analysis; *Report on U.S. Government Activities 2008-2009 for Women and Girls in Afghanistan, October 20, 2009*; and USAID website: <http://afghanistan.usaid.gov/en/Index.aspx>, as of March 5, 2010.

Note: Two cross-cutting programs are listed with fiscal year 2008 attributions in the 2009 Report; however, the USAID website shows only one cross-cutting program for 2008.

In contrast, one program that represented 20 percent of all fiscal year 2009 attributions did not mention women as beneficiaries in USAID documentation describing the program. The program, the Afghanistan Vouchers for Increased Productive Agriculture received a \$30 million attribution in 2009. The program, originally intended to respond to a food crisis in 2007-2008, was revised to undertake cash-for-work activities, a small grants program, and agricultural product distribution in two southern provinces in which the U.S. military planned a surge.¹⁴

SPECIFIC EARMARKS TO DESIGNATED AFGHAN ORGANIZATIONS PARTIALLY MET CONGRESSIONAL DIRECTIVES

The legislation specified that certain Afghan organizations receive earmarks of specific amounts. State and USAID partially met the 2001 to 2009 congressional directives in their support to activities for

¹⁴ USAID Office of the Inspector General, "Audit of USAID/Afghanistan's Afghanistan Vouchers for Increased Productive Agriculture (AVIPA) Program," Audit Report No. 5-306-10-008-P, April 20, 2010. USAID's Inspector General could not determine the precise number of farmers that had benefited from the activity and did not mention women as program beneficiaries.

Afghan women and girls. In 2003 and 2004, legislation began to direct support to two Afghan organizations, MoWA and AIHRC, and Afghan women-led non-governmental organizations (NGOs) and civil society organizations (CSOs). However, the funding amounts to support these organizations only partially met the congressional directives.

Ministry of Women’s Affairs

Since 2003, the Afghan Ministry of Women’s Affairs (MoWA), which has responsibility for implementing Afghan government policies to secure and expand the legal rights of women and implement government political and social policies, received about \$9 million in assistance through USAID. Legislation in 2003 directed that MoWA was to receive specific funding of \$5 million. From 2008 to 2009, Congress directed that MoWA was to be assisted with a portion of \$225 million earmarked “to support programs that directly address the needs of the rights of Afghan women and girls, including . . . the Ministry of Women’s Affairs.”¹⁵ Additionally, the Afghanistan Freedom Support Act of 2002¹⁶ authorized the President to appropriate up to \$60 million from 2003 to 2006 to support MoWA, though we did not include this amount in the table of earmarked appropriations.¹⁷ (Appendix III shows the legislation and funding amounts by fiscal year for the earmarks pertaining to the Ministry of Women’s Affairs.)

We identified only two programs totaling approximately \$9 million that addressed the directives to support MoWA. The first was initiated in January 2003, by USAID’s Office of Transition Initiatives and included \$2.5 million to construct provincial women’s centers. A second program of \$6.44 million was executed by USAID through a cooperative agreement with the Asia Foundation to implement the Ministry of Women’s Affairs Initiative to Strengthen Policy and Advocacy program.¹⁸ While the lowest threshold of specified funding, \$5 million, was surpassed, MoWA did not receive support in each year in which it was mentioned in legislation.

Afghanistan Independent Human Rights Commission

According to the AIHRC chairperson, AIHRC received \$5 million from USAID in 2004 for the 3-year period 2004 to 2007.¹⁹ However, AIHRC was to receive not less than a total of \$11 million from 2004 to 2007, according to the legislation. In addition, from 2008 to 2009, the legislation directed that AIHRC was to be assisted with a portion of \$225 million earmarked to “support programs that directly address the

¹⁵ The \$400 million in earmarked appropriated funds includes \$175 million in 2010, \$150 million in 2009, and \$75 million in 2008 (see Appendix III).

¹⁶ Afghanistan Freedom Support Act of 2002, Public Law 107-327.

¹⁷ The authorized funds are not included in the earmarked amounts since we could not identify any related appropriated funds.

¹⁸ The program began in January 2006 and was extended through January 2011, three years beyond its original end date.

¹⁹ AIHRC, also formed as a result of the December 2001 Bonn Agreement, is mandated to protect and promote rights and freedoms enshrined in Afghanistan’s Constitution, international declarations, international conventions on human rights, human rights protocols, and other international human rights instruments.

needs and protect the rights of Afghan women and girls, including for the Afghanistan Independent Human Rights Commission.”²⁰ Further, the 2002 Afghanistan Freedom Support Act authorized the President to appropriate up to \$20 million to support the AIHRC from 2003 to 2006.²¹ Appendix IV shows the legislation and funding amounts by fiscal year for the earmarks pertaining to AIHRC.

The 2009 report submitted to Congress does not report on any funds provided to AIHRC. The \$5 million was below the \$11 million minimum directed by Congress to support the AIHRC, and AIHRC did not receive support in each year in which it was mentioned in legislation.²² According to the AIHRC chairperson, an additional \$100,000 was received from the State Department’s Bureau of International Narcotics and Law Enforcement in 2008, but she stated that she had not had meetings or funding discussions with U.S. government representatives for several years. In commenting on a draft of this report, State and USAID stated that the U.S. government has been advised by the donor group not to provide any funds to the AIHRC until issues are resolved regarding the Afghan government’s contributions to AIHRC and guarantee of full independence.

Afghan Women-Led Nongovernmental Organizations and Civil Society Organizations

Legislation from 2004 to 2009 directed that a total of \$57.5 million be used to support Afghan women-led NGOs and CSOs. In addition, an unspecified amount of the \$75 million fiscal year 2008 earmark was also to be used to support Afghan women-led NGOs and CSOs. (Appendix V shows the legislation and funding amounts by fiscal year for the earmarks pertaining to NGOs and CSOs.) However, the 2009 report provided a summary of four programs with attributions totaling \$15 million. The four programs supporting the \$15 million earmark, according to the 2009 report, are (1) the Ambassador’s Small Grants Program (\$10 million); (2) Initiative to Promote Afghan Civil Society (\$3 million), (3) Afghanistan Small and Medium Enterprise Development Project (\$1 million), and (4) Local Governance and Community Development Project (\$1 million).²³

The Ambassador’s Small Grants Program (ASGP) was announced in June 2009 as a \$26.3 million program to award small grants totaling \$8.9 million. The program was re-launched in January 2010 and overall funds available were decreased to \$20.3 million, according to a State official. Under the ASGP program, the implementing partner is to identify women-led and gender-focused organizations lacking capacity and award grants, including quick-impact grants of \$4,000 to \$5,000, based on a 12-step approval

²⁰ The \$225 million in earmarked appropriated funds includes \$150 million in 2009 and \$75 million in 2008 (see Appendix IV).

²¹ As with MoWA, we did not include authorized funds in earmark totals.

²² In commenting on a draft of this report, State and USAID noted a \$2 million subcontract under USAID’s Afghanistan Rule of Law Project that provided salary support to AIHRC staff in fiscal year 2007. This amount was not reported in State’s 2009 report.

²³ The Omnibus Appropriations Act of 2009, included an earmark of \$100 million, of which \$15 million was to be provided for training and equipment to improve the capacity of women-led Afghan nongovernmental organizations, and to support the activities of such organizations. A similar earmark was included in the supplemental 2009 appropriations, *Making Supplemental Appropriations for the Fiscal Year Ending September 30, 2009, and for Other Purposes*, which directed not less than \$5 million for capacity building for Afghan women-led NGOs, and not less than \$25 million to support programs and activities of such organizations. While the earmarks were similar in directives, the amounts and language differed. USAID interpreted and the 2009 report identified attributions only for the \$15 million earmark.

process. Approvals are to be made by a five-person grant evaluation team at the U.S. Embassy Kabul; a seven-person selection committee comprised of USAID, U.S. Embassy Kabul, implementing partner staff, and the U.S. Ambassador to Afghanistan. The first five grants were made in January 2010, as shown in table 6.

Table 6: ASGP Grants By Amount and Purpose as of March 2010

Grant Amount	Grant Purpose
\$4,550	Purchase lace-making equipment for vocational training
\$6,400	Purchase 20 milking cows for 40 women
\$8,000	Purchase radio equipment to expand coverage for Morning Star Radio
\$7,850	Provide courses on computers and expanded English
\$3,140	Provide eye care education

Source: USAID

In commenting on a draft of this report, State and USAID also noted that, as of June 2010, the ceiling on ASGP's funding had been raised by more than \$18.6 (from about \$20.3 million to about \$38.9 million), which will allow the program to expand to all 34 provinces in Afghanistan. Direct grants to Afghan women-focused NGOs will increase from \$8.9 million to \$16.9 million.

USAID's Initiative to Promote Afghan Civil Society program (\$3 million) started in 2005 as a 3-year, \$15 million program.²⁴ The program surveyed 678 civil society organizations, including nongovernmental organizations and shuras, or traditional governing bodies, and based on this information, identified those that were women-led organizations and those with a gender focus. Key components of the I-PACS program were to select CSOs that had demonstrated potential for providing civil society leadership in Afghanistan and to devise effective ways to foster and build their capacity. Over time, the program produced a network of CSOs and NGOs. About 121 women-led organizations that have been vetted over time are now associated with I-PACS, as of February 2010.

For the Afghanistan Small and Medium Enterprise Development Project (\$1 million), a substantial portion of the funds (\$500,000 in fiscal years 2008 and 2009) were provided to support the daily operations of one NGO, the Afghan Women Business Federation. The project does not build the capacity of multiple NGOs.

Local Governance and Community Development Project (\$1 million) is a program managed through the Provincial Reconstruction Teams in partnership with local communities. Generally, the project is intended to strengthen local governments' capacity for development projects and promote the inclusion of women in Provincial Development Councils and government training programs. However, the project description did not include specific support to women-led NGOs or CSOs and did not specifically mention the extent to which there were female beneficiaries.

²⁴ I-PACS funding was increased to \$25.5 million as of January 2010 and the program was extended.

Of the programs listed in the report, the two intended to support capacity building of NGOs and CSOs were the (1) Initiative to Promote Afghan Civil Society (I-PACS) and the (2) Ambassador’s Small Grants Program. Both programs had similar objectives—to support Afghan women-led NGOs and CSOs and provide small grants. Despite having similar objectives, State and USAID officials were unaware of the similarity of the programs and did not consult with or use already existing data from the earlier I-PACS program to identify potential NGOs and CSOs suitable for participation in ASGP. In commenting on a draft of this report, State and USAID noted that the agencies are now engaged in sharing information and are collaborating on a regular basis.

REPORTED ACTIVITIES FOR WOMEN AND GIRLS ARE NOT ALIGNED WITH AFGHANISTAN’S NATIONAL STRATEGIES

While the United States has a stated policy to support women’s rights, gender integration, and Afghanistan national strategies, the 2009 report does not clarify how U.S.-funded activities supported these goals, nor does the report provide linkages between U.S.-funded activities and Afghan goals and benchmarks detailed in the NAPWA. In addition, the 2009 report reinforces the importance of the NAPWA by stating that the “NAPWA enables the United States to ensure that gender-related activities support the goals of the Afghan government.”

The reported activities in the 2009 report are not specifically linked to the overall U.S. strategy for Afghan women and girls or the Afghan national strategies. In January 2010, the Secretary of State outlined a plan to support women’s initiatives in the Women’s Action Plan for Afghanistan, which states that the promotion of women’s rights is integrated into the overall U.S. strategy and all key programs. The Secretary stated that, “women are key to every element of this agenda—from strengthening the economic sector, to promoting good governance, to energizing civil society, to sustaining peace and security. Progress is not possible if half a country’s population is left behind.” However, when the Secretary of State announced the Afghanistan and Pakistan Regional Stabilization Strategy²⁵ in January 2010, it contained few references to Afghan women and girls.

Following congressional criticism about the omission, the strategy was re-released in February 2010 with a new section, “Advancing the Rights of Afghan Women.” The strategy now states that support for these goals is to be integrated throughout all U.S. programs in Afghanistan detailed in the Stabilization Strategy. Moreover, the Women’s Action Plan for Afghanistan, announced by the Secretary of State, states that “the United States Government is committed to the Afghan leadership of programs that directly enhance development, particularly as it relates to women’s issues, and as laid out in both the Afghan National Development Policy (ANDS), and more specifically, the 10-year National Action Plan for Women of Afghanistan (NAPWA).” The 2009 report on U.S. government-funded activities, however, does not state how the goals are integrated into the Afghan national strategies, particularly the NAPWA.

The NAPWA, a key tool of the Ministry of Women’s Affairs and Afghan government’s primary vehicle for promoting women’s rights and participation in rebuilding Afghanistan, provides direction to Afghan government ministries on working toward gender equality and achieving specific targets from 2008 to 2018. The full implementation of the NAPWA is the primary measurable benchmark through which the

²⁵ The Secretary of State’s Afghanistan and Pakistan Regional Stabilization Strategy is intended to build long-lasting partnerships with Afghanistan and Pakistan, and according to Secretary Clinton, offers the best prospect for stabilizing Afghanistan and Pakistan.

Afghanistan government seeks to realize its goals on gender equity, according to the NAPWA. The NAPWA identifies goals and key indicators for all sectors. With education, for example, goals are to increase girls' enrollment by 50 percent in primary, secondary, and tertiary schools; achieve at least 70 percent net enrollment in primary schools; and increase the retention rate of females to 50 percent.

The NAPWA builds upon the Afghanistan National Development Strategy (ANDS), which establishes Afghanistan's priorities for security, governance, economic growth, and poverty reduction. The U.S. government, along with other donors, agreed to align aid commitments to Afghanistan with the ANDS in the June 12, 2008, Declaration of the Conference in Support of Afghanistan. In addition, Afghan women civil society leaders support the NAPWA and have recommended that international donors make aid contingent on implementing policies that support the advancement of women in Afghanistan.²⁶

CONCLUSION

Earmarks of appropriated funds for addressing the needs of Afghan women and girls have significantly increased over time, from \$5 million in 2003 to \$175 million for 2010. While Congress has directed State to report on the use of these funds for Afghan women and girls, the reporting has been incomplete and has not provided a clear picture of how the funds have been used to benefit Afghan women and girls. Additionally, organizations including MoWA, AIHRC, and Afghan women-led NGOs and CSOs received only partial amounts of the funds earmarked for them by Congress. The United States supports the Afghanistan government's National Action Plan for the Women of Afghanistan, which established goals, strategies, and benchmarks for gender equity for women of Afghanistan. However, the 2009 report to Congress does not show how U.S.-funded activities support these goals or demonstrate the linkages between the U.S.-funded activities to the goals and benchmarks in the plan. Such linkage is important to ensure that the reported activities are addressing the needs of Afghan women, consistent with congressional directives.

²⁶ In the lead-up to the January 28, 2010 London Conference on Afghanistan, Afghan women rights defenders released a statement with strong, specific recommendations on security, development, and governance priorities for Afghanistan on January 27, 2010.

RECOMMENDATIONS

Prior to developing the next report to Congress, which is due by September 30, 2010, SIGAR recommends that the Secretary of State, in consultation with the USAID Administrator:

- (1) develop consistent reporting requirements for all USAID and State programs and activities to provide data on female beneficiaries and measurable impacts of activities intended to address the needs of Afghan women and girls;
- (2) develop a coordinated approach to reporting on the use of earmarked funds that provides consistent information about each activity, identifies funding sources, allocates earmarks at the start of each fiscal year's budgeting cycle, and provides the rationale for reporting activities and for determining the earmark attribution amounts;
- (3) align activities to ensure consistency with the goals and benchmarks stated in the U.S.-supported Afghanistan's national strategies, particularly NAPWA; and
- (4) target funds to specifically address the organizations repeatedly specified in the legislation, including MoWA, AIHRC, and Afghan women-led NGOs and CSOs to ensure appropriated funds are used as directed by Congress and address the needs of Afghan women and girls.

COMMENTS

State, USAID, and the U.S. Embassy in Afghanistan provided joint comments on a draft of this report. The comments are included in appendix VI. The U.S. Ambassador to Afghanistan, the Ambassador-at-Large for Women's Issues, the Secretary's Special Representative for Afghanistan and Pakistan, and the USAID Administrator concurred with the report's recommendations and provided additional information. In their comments, they outlined actions they would take to address the report's recommendations, including:

- developing language to insert into each agreement that specifies reporting requirements, including outcomes and performance measures;
- proposing the creation of a Gender Task Force, co-chaired by the Ambassador-at-Large for Global Women's Issues and the Coordinating Director for Development and Economic Affairs, to ensure coordination among those providing assistance to Afghan women;
- working to develop an interagency strategy aligned with the NAPWA, incorporating NAPWA-related indicators in the Mission's performance management plan, and continuing to move toward Afghan-led development as a key component of all U.S. assistance in Afghanistan; and
- developing stronger earmark tracking within individual programs that focus on MOWA, AIHRC, and NGOs so that they can meet specific congressional directives.

In their comments, State and USAID noted that although our review focused on Congressional earmarks for over seven years, we only provided analysis of the 2009 fiscal year period. As stated in our scope and methodology, we analyzed legislation pertaining to Afghan women and girls from 2001 to 2010. We focused our analysis on the State Department's October 2009 report to Congress, which was intended to cover fiscal year 2008 and 2009 activities. Our analysis of the prior years' earmarks and earmark attributions was limited due to a lack of information in the 2008 report to Congress, which required reporting on activities from fiscal year 2001 through 2008.

APPENDIX I: SCOPE AND METHODOLOGY

We focused our review on the October 2009 report on U.S.-funded activities for Afghan women and girls titled *Report on U.S. Government Activities 2008-2009 for Women and Girls in Afghanistan*, October 20, 2009. We also reviewed the prior report submitted to Congress titled *Report on U.S. Government Activities 2001-2008 for Women and Girls in Afghanistan*, which described activities by sector in a narrative format but did not provide a detailed list of activities, the earmarks attributed to them, or funding amounts. Therefore, we could not rely on the 2008 report for detailed information about earmark attributions in prior years.

To review the process for attributing and reporting on the use of funds, we interviewed USAID and State officials. State officials included representatives from the Office of Global Women's Issues Ambassador at Large; Population, Refugees and Migration/Education and Cultural Affairs; Democracy, Human Rights and Labor; South and Central Asian Affairs/Afghanistan Desk; and International Narcotics and Law Enforcement/Afghanistan. USAID officials interviewed included gender and legislative affairs advisors; sector program officers for agriculture, democracy and governance, economic growth, education, and health; and program and finance officers.

To determine the extent to which the reported activities met the congressional directives, we identified the congressional directives in legislation from 2001 to 2010 and identified the reported activities that addressed the directives. We also verified legislative directives for fiscal year 2009 with congressional officials. We met with State and USAID officials to discuss the reported activities and obtain additional documentation.

To determine whether the reported activities were consistent with U.S. and Afghan national strategies, we reviewed State Department strategy documents, including the recently announced Afghanistan-Pakistan Regional Stabilization Policy, USAID agency-wide gender policy, and USAID Mission policy on gender integration in Afghanistan and USAID's 5-year strategic plans for several years. We also reviewed the Afghanistan national strategies supported by the international community and those that addressed the needs of women, which included the 2008 National Action Plan for the Women of Afghanistan. We also met with four implementing partners and officials from the Government of the Islamic Republic of Afghanistan, including MoWA and AIHRC.

We conducted our work in Kabul, Afghanistan, and Washington, D.C., from November 2009 to July 2010 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**APPENDIX II: LEGISLATIVE REFERENCES TO AFGHAN WOMEN AND GIRLS AND
EARMARK AMOUNTS, 2001-2010**

Title	Document	Division and Section	Page	Earmark Amount	Language
Consolidated Appropriations Act, 2010	PL 111-117	Division D, Title II, Office of the Secretary	3253	\$5.8 million	\$5,789,000 shall be to assist Afghanistan in the development of maternal and child health clinics, consistent with section 103(a)(4)(H) of the Afghanistan Freedom Support Act of 2002
		Division F, Title VII, Sec. 7076	3393-3394	\$175 million	Sec. 7076 (a) In General.—Funds appropriated by this Act that are available for assistance for Afghanistan shall be made available, to the maximum extent practicable, in a manner that utilizes Afghan entities and emphasizes the participation and leadership of Afghan women and directly improves the security, economic and social well-being, and political status of Afghan women and girls. (b) Assistance for Women and Girls (1) The terms and conditions of section 1102(b)(1) of Public Law 11-32 shall apply to assistance for Afghanistan in fiscal year 2010. (2) Of the funds appropriated by this Act under the headings "Economic Support Fund" and "International Narcotics Control and Law Enforcement", not less than \$175 million shall be made available to support programs that directly address the needs and protect the rights of Afghan women and girls, including for the Afghan Independent Human Rights Commission, the Afghan Ministry of Women's Affairs, and for women-led nongovernmental organizations.
Departments of Transportation and Housing and Urban Development, and Related Agencies Appropriations Act, 2010	Conference Report 111-366 to accompany H.R. 3288	Division D, Title V, General Provisions	221	\$5.8 million	\$5,789,000 shall be to assist Afghanistan in the development of maternal and child health clinics, consistent with section 103(a)(4)(H) of the Afghanistan Freedom Support Act of 2002
		Division F, Title VII, General Provisions, Sec. 7076	363	\$175 million	AFGHANISTAN SEC. 7076. (a) IN GENERAL.—Funds appropriated by this Act that are available for assistance for Afghanistan shall be made available, to the maximum extent practicable, in a manner that utilizes Afghan entities and emphasizes the participation and leadership of Afghan women and directly improves the security, economic and social well-being, and political status of Afghan women and girls (b) ASSISTANCE FOR WOMEN AND GIRLS.— (1) The terms and conditions of section 1102(b)(1) of Public Law 111–32 shall apply to assistance for Afghanistan in fiscal year 2010. (2) Of the funds appropriated by this Act under the headings "Economic Support Fund" and "International Narcotics Control and Law Enforcement", not less than \$175,000,000 shall be made available to support programs that directly address the needs and protect the rights of Afghan women and girls, including for the Afghan Independent Human Rights Commission, the Afghan Ministry of Women's Affairs, and for women-led nongovernmental organizations.
		Division F, Title 1472 VII, General Provisions	1472	\$175 million \$20 million \$25 million	Women and Girls.—The conference agreement requires that assistance for Afghanistan be designed and implemented with the full participation and leadership of Afghan women, and made available in a manner that directly improves the security, economic and social well-being, and political status of Afghan women and girls. Of the funds made available in this Act for assistance for Afghanistan, not less than \$175,000,000 shall support programs that directly address the needs and protect the rights of Afghan women and girls, including the Afghan Independent Human Rights Commission, the Afghan Ministry of Women's Affairs, and women-led NGOs. Of the total, not less than \$20,000,000 shall be for capacity building for Afghan women-led NGOs, and not less than \$25,000,000 shall be for programs and activities of such NGOs, similar to that proposed by the Senate.
		Division F, Title 1472 VII, General Provisions	1472	\$15 million	USAID is directed to conduct more vigorous outreach to such NGOs, particularly in remote areas, to inform them of USAID programs and procedures. The conferees are concerned with the increase in violent attacks against women and girls, particularly at schools, and the lack of access to justice or safe houses for victims. Not less than \$15,000,000 shall be used to train and support Afghan women investigators, police officers, prosecutors, judges, and social workers to respond to crimes of violence against women and girls, and administration of justice programs should include a focus on the special needs of women and girls.

Title	Document	Division and Section	Page	Earmark Amount	Language
		Division F, Title VII, General Provisions	1472	Reporting Requirement	Not later than September 30, 2010, the Secretary of State, in consultation with the USAID Administrator, shall submit a report to the Committees on Appropriations detailing the uses of funds provided in fiscal years 2009 and 2010 to address the needs and protect the rights of Afghan women and girls, including efforts undertaken to prevent discrimination and violence against women and girls; provide economic and leadership opportunities; increase participation of women in the political process at the national, provincial and sub-provincial levels; improve security for women and girls; and any other programs designed to directly benefit women and girls. The report should also describe the results to date.
Making Supplemental Appropriations for the Fiscal Year Ending September 30, 2009, and for Other Purposes	PL 111-32	Title XI, Department of State, Sec. 1102	1896	\$150 million	Sec. 1102 (a) In General.--Funds appropriated in this title under the heading "Economic Support Fund" that are available for assistance for Afghanistan shall be made available, to the maximum extent practicable, in a manner that utilizes Afghan entities and emphasizes the participation and leadership of Afghan women and directly improves the security, economic and social well-being, and political status of Afghan women and girls. (b) Assistance for Women and Girls (1) Funds appropriated in this title for assistance for Afghanistan shall comply with sections 7062 and 7063 of Public Law 111-8, and shall be made available to support programs that increase participation by women in the political process, including at the national, provincial, and sub-provincial levels, and in efforts to improve security in Afghanistan. (2) Of the funds appropriated by this Act under the headings "Economic Support Fund" and "International Narcotics Control and Law Enforcement", not less than \$150,000,000 shall be made available to support programs that directly address the needs of Afghan women and girls, including for the Afghan Independent Human Rights Commission, the Afghan Ministry of Women's Affairs, and for women-led nongovernmental organizations.
Making Supplemental Appropriations for the Fiscal Year Ending September 30, 2009, and for Other Purposes	Conference Report 111-151 to accompany H.R. 2346	Title XI, Department of State, General Provisions, Sec. 1102	39	\$150 million	Afghanistan. Sec. 1102 (a) In General.--Funds appropriated in this title under the heading "Economic Support Fund" that are available for assistance for Afghanistan shall be made available, to the maximum extent practicable, in a manner that utilizes Afghan entities and emphasizes the participation of Afghan women and directly improves the security, economic and social well-being, and political status of Afghan women and girls. (b) Assistance for Women and Girls.-- (1) Funds appropriated in this title for assistance for Afghanistan shall comply with sections 7062 and 7063 of Public Law 111-8, and shall be made available to support programs that increase participation by women in the political process, including at the national, provincial, and sub-provincial levels, and in efforts to improve security in Afghanistan. (2) Of the funds appropriated by this Act under the headings "Economic Support Fund" and "International Narcotics Control and Law Enforcement", not less than \$150,000,000 shall be made available to support programs that directly address the needs of Afghan women and girls, including for the Afghan Independent Human Rights Commission, the Afghan Ministry of Women's Affairs, and for women-led nongovernmental organizations.
		Title XI	129	\$150 million \$5 million capacity building of Afghan women-led NGOs and \$25 million for NGO activities	Afghanistan.--The conference agreement includes \$861 million for Afghanistan, and provides that not less than \$150,000,000 appropriated in fiscal year 2009 for assistance for Afghanistan under the headings "Economic Support Fund" and "International Narcotics and Law Enforcement" shall be made available to support programs that directly address the needs of Afghan women and girls. The conferees direct USAID and the Special Envoy for Afghanistan and Pakistan to consult with the Department of State's Ambassador-at-Large for Global Women's Issues concerning the use of these funds. The conferees direct USAID to increase its support for Afghan women's organizations that address the needs and rights of Afghan women and girls. The conference agreement provides not less than \$5 million for capacity building for Afghan women-led nongovernmental organizations, and not less than \$25,000,000 million to support programs and activities of such organizations, including to provide legal assistance and training for Afghan women and girls about their rights, and to promote women's health (including mental health), education, and leadership.
		Title XI	131	\$10 million	Afghanistan.--The conferees remain concerned with continuing reports of violence against women and girls in Afghanistan, who lack adequate protection by the police or recourse from the Afghan judicial system. The conference agreement provides not less than \$10,000,000 to train and support Afghan women investigators, police officers, prosecutors and judges with specific responsibility for investigating, prosecuting, and punishing crimes of violence against women and girls.

Title	Document	Division and Section	Page	Earmark Amount	Language
Omnibus Appropriations Act, 2009	PL 111-8	Division H, Title VII, Sec. 7062	898-9		WOMEN IN DEVELOPMENT. SEC. 7062. (a) Programs funded under title III of this Act should include, where appropriate, gender considerations in the planning, assessment, implementation, monitoring and evaluation of such programs. (b) Funds made available under title III of this Act should be made available to support programs to enhance economic opportunities for poor women in developing countries, including increasing the number and capacity of women-owned enterprises, improving property rights for women, increasing access to financial services, and improving women's ability to participate in the global economy.
		Division H, Title VII, Sec. 7063	899		GENDER-BASED VIOLENCE. SEC. 7063. (a) Funds appropriated under the headings "Development Assistance" and "Economic Support Fund" in this Act shall be made available for programs to address sexual and gender-based violence. (b) Programs and activities funded under titles III and IV of this Act that provide training for foreign police, judicial, and military officials shall address, where appropriate, gender-based violence.
		Division H, Title VII, Sec. 7077	908	\$100 million	SEC. 7077. Of the funds appropriated under titles III and IV of this Act, not less than \$1,041,950,000 should be made available for assistance for Afghanistan, of which not less than \$100,000,000 shall be made available to support programs that directly address the needs of Afghan women and girls, including for the Afghan Independent Human Rights Commission, the Afghan Ministry of Women's Affairs, and for women-led nonprofit organizations in Afghanistan.
Omnibus Appropriations Act, 2009	Committee Print, Legislative Text and Explanatory Statement/ H.R. 1105 / PL 111-8	Division F, Title II Dept. of Health and Human Services	1299	\$5.8 million	\$5,789,000 shall be to assist Afghanistan in the development of maternal and child health clinics, consistent with section 103(a)(4)(H) of the Afghanistan Freedom Support Act of 2002;
		Division H, Title VII, Sec. 7077	1865	\$100 million	SEC. 7077. Of the funds appropriated under titles III and IV of this Act, not less than \$1,041,950,000 should be made available for assistance for Afghanistan, of which not less than \$100,000,000 shall be made available to support programs that directly address the needs of Afghan women and girls, including for the Afghan Independent Human Rights Commission, the Afghan Ministry of Women's Affairs, and for women-led nonprofit organizations in Afghanistan.
		Division H, Title III	1908	\$100 million \$15 million	Afghan women and girls.--The bill provides \$100 million for programs for women and girls, of which \$15 m is provided for training and equipment to improve the capacity of women-led Afghan nongovernmental organizations, and to support the activities of such organizations. USAID is directed to more aggressively conduct outreach to such organizations, particularly those in remote areas, to inform them of USAID programs and procedures. USAID should make building the capacity of women's organizations a priority.
		Division H, Title III	1908	Reporting Requirement	The Department of State shall submit a report to the Committees on Appropriations not later than September 30, 2009, describing the use of funds provided in fiscal years 2008 and 2009 to address the needs of Afghan women and girls.
		Division H, Title III	1909		Independent Human Rights Commission.--USAID should continue support for the Afghan Independent Human Rights Commission and other Afghan human rights organizations.
		Division H, Title III	1932		Sec. 7077. The provision is modified to include an overall funding level and provides a minimum of funding requirement for programs that address the needs of women and girls.
Consolidated Appropriations Act, 2008	PL 110-161	Division G, Title II	2182	\$5.9 million	\$5,892,000 shall be to assist Afghanistan in the development of maternal and child health clinics, consistent with section 103(a)(4)(H) of the Afghanistan Freedom Support Act of 2002

Title	Document	Division and Section	Page	Earmark Amount	Language
		Division J, Title VII, Sec. 623	2323	\$75 million	SEC. 623. Of the funds appropriated under titles III and IV of this Act, not less than \$1,057,050,000 should be made available for assistance for Afghanistan: Provided, That of the funds made available pursuant to this section, \$3,000,000 should be made available for reforestation activities: Provided further, That funds made available pursuant to the previous proviso should be matched, to the maximum extent possible, with contributions from American and Afghan businesses: Provided further, That of the funds allocated for assistance for Afghanistan from this Act not less than \$75,000,000 shall be made available to support programs that directly address the needs of Afghan women and girls, including for the Afghan Independent Human Rights Commission, the Afghan Ministry of Women's Affairs, and for women-led nonprofit organizations in Afghanistan: Provided further, That of the funds appropriated by this Act that are available for Afghanistan, \$20,000,000 should be made available through United States universities to develop agriculture extension services for Afghan farmers, \$2,000,000 should be made available for a United States contribution to the North Atlantic Treaty Organization/International Security Assistance Force Post-Operations Humanitarian Relief Fund, and not less than \$10,000,000 should be made available for continued support of the United States Agency for International Development's Afghan Civilian Assistance Program.
Consolidated Appropriations Act, 2008	Committee Print on H.R. 2764/ PL 110-161	Division J, Sec. 623	2091	\$75 million	SEC. 623. Of the funds appropriated under titles III and IV of this Act, not less than \$1,057,050,000 should be made available for assistance for Afghanistan: Provided, That of the funds made available pursuant to this section, \$3,000,000 should be made available for reforestation activities: Provided further, That funds made available pursuant to the previous proviso should be matched, to the maximum extent possible, with contributions from American and Afghan businesses: Provided further, That of the funds allocated for assistance for Afghanistan from this Act not less than \$75,000,000 shall be made available to support programs that directly address the needs of Afghan women and girls, including for the Afghan Independent Human Rights Commission, the Afghan Ministry of Women's Affairs, and for women-led nonprofit organizations in Afghanistan: Provided further, That of the funds appropriated by this Act that are available for Afghanistan, \$20,000,000 should be made available through United States universities to develop agriculture extension services for Afghan farmers, \$2,000,000 should be made available for a United States contribution to the North Atlantic Treaty Organization/International Security Assistance Force Post-Operations Humanitarian Relief Fund, and not less than \$10,000,000 should be made available for continued support of the United States Agency for International Development's Afghan Civilian Assistance Program.
		Division J, Title III	2167	\$75 million	The amended bill provides \$75,000,000 for programs that directly address the needs of Afghan women and girls. The Department of State and USAID are directed to give preferential attention to improving the livelihood and status of Afghan women, including women who have overcome discrimination and other cultural disadvantages to achieve positions of leadership, such as teachers, lawyers, health workers, judges, and members of Parliament. The Department of State and USAID are directed to ensure that eligible women receive the opportunity to participate in all training programs, and to target the use of reconstruction funds to improving facilities where women work, such as courtrooms.
		Division J, Title VI	2194	\$75 million	Sec. 623. Afghanistan. The amended bill includes a provision similar to that proposed by the House (sec. 623) and Senate (sec. 623), which provides not less than \$1,057,050,000 should be available for assistance for Afghanistan. The amended bill provides that not less than \$3,000,000 should be for reforestation activities, as proposed by the House and Senate. The amended bill provides \$75,000,000 for programs that directly address the needs of Afghan women and girls, including for the Afghan Independent Human Rights Commission, the Afghan Ministry of Women's Affairs and for women-led civil society organizations.
		Division J, Title VI	2194-5	Reporting Requirement	The Department of State is directed to provide a report as recommended in Senate Report 110-128 under the "Development Assistance" heading. The report should describe how funds have been used since fiscal year 2002 for each sector, the amounts provided, the types of activities supported, best practices identified, and the measurable impacts on the livelihood and status of women and girls. In addition to the sectors listed in the Senate report, the following should be included: agriculture, alternative development, democracy and governance (including judicial reform), and grants or programs implemented by Provincial Reconstruction Teams.

Title	Document	Division and Section	Page	Earmark Amount	Language
Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2008	Senate Report 110-128		43	Reporting Requirement	Afghanistan.--As in past years, the Committee has provided funding to address the critical needs of Afghan women and girls, including support for women-led NGOs. The Committee directs the DFA to submit a report by May 1, 2008, detailing the uses of funds appropriated for these purposes for each year since fiscal year 2002. The Committee directs that the report assess the impacts of this assistance on healthcare, education and training, protection, and women led organizations; and to recommend new approaches that could better address the growing and unique needs, vulnerabilities, and potential of girls in Afghanistan. Additionally, the Committee directs the DFA to report on best practices or programs currently being implemented in Afghanistan for women and girls which could be replicated in other countries in the region.
Making further continuing appropriations for the fiscal year 2007, and for other purposes	PL 110-5	Division B, Title I, Sec. 104	2		SEC. 104. Except as otherwise expressly provided in this division, the requirements, authorities, conditions, limitations, and other provisions of the appropriations Acts referred to in section 101(a) shall continue in effect through the date specified in section 106.
				\$50 million \$7.5million \$2 million	LANGUAGE FROM PL 109-102, 2006 APPLICABLE IN 2007 FOR AFGHAN WOMEN AND GIRLS: Provided further, That of the funds allocated for assistance for Afghanistan from this Act and other Acts making appropriations for foreign operations, export financing, and related programs for fiscal year 2006, not less than \$50,000,000 should be made available to support programs that directly address the needs of Afghan women and girls, of which not less than \$7,500,000 shall be made available for grants to support training and equipment to improve the capacity of women-led Afghan nongovernmental organizations and to support the activities of such organizations: Provided further, That of the funds made available pursuant to this section, not less than \$2,000,000 should be made available for the Afghan Independent Human Rights Commission and for other Afghan human rights organizations.
Making Appropriations for Foreign Operations, Export Financing, and Related Programs for the Fiscal Year Ending September 30, 2006	PL 109-102 H.R. 3057	Title V, Sec. 523	2204	\$50 million \$7.5million \$2 million	SEC. 523. Of the funds appropriated by titles II and III of this Act, not less than \$931,400,000 should be made available for humanitarian, reconstruction, and related assistance for Afghanistan: Provided, That of the funds made available pursuant to this section, not less than \$3,000,000 should be made available for reforestation activities: Provided further, That funds made available pursuant to the previous proviso should be matched, to the maximum extent possible, with contributions from American and Afghan businesses: Provided further, That of the funds allocated for assistance for Afghanistan from this Act and other Acts making appropriations for foreign operations, export financing, and related programs for fiscal year 2006, not less than \$50,000,000 should be made available to support programs that directly address the needs of Afghan women and girls, of which not less than \$7,500,000 shall be made available for grants to support training and equipment to improve the capacity of women-led Afghan nongovernmental organizations and to support the activities of such organizations: Provided further, That of the funds made available pursuant to this section, not less than \$2,000,000 should be made available for the Afghan Independent Human Rights Commission and for other Afghan human rights organizations.
Making Appropriations for Foreign Operations, Export Financing and Related Programs for the fiscal year ending September 30, 2006 and for other purposes	Conference Report 109-265 to accompany H.R. 3057	Title V, Sec. 523	33	\$50 million \$7.5million \$2 million	Afghanistan. SEC. 523. Of the funds appropriated by titles II and III of this Act, not less than \$931,400,000 should be made available for humanitarian, reconstruction, and related assistance for Afghanistan Provided, That of the funds made available pursuant to this section not less than \$3,000,000 should be made available for reforestation activities: Provided further, That funds made available pursuant to the previous proviso should be matched, to the maximum extent possible, with contributions from American and Afghan businesses: Provided further, That of the funds allocated for assistance for Afghanistan from this Act and other Acts making appropriations for foreign operations, export financing, and related programs for fiscal year 2006, not less than \$50,000,000 should be made available to support programs that directly address the needs of Afghan women and girls, of which not less than \$7,500,000 shall be made available for grants to support training and equipment to improve the capacity of women-led Afghan nongovernmental organizations and to support the activities of such organizations: Provided further, That of the funds made available pursuant to this section, not less than \$2,000,000 should be made available for the Afghan Independent Human Rights Commission and for other Afghan human rights organizations.
		Title V, Sec. 523	108	\$2 million	The conference agreement provides that not less than \$2,000,000 should be for Afghan human rights groups, as proposed by the Senate.

Title	Document	Division and Section	Page	Earmark Amount	Language
		Title V, Sec. 523	108-109	\$50 million \$7.5million	The conference agreement contains language, similar to that proposed by the House and Senate, that provides that \$50,000,000 should be made available to support programs that directly address the needs of Afghan women and girls, of which not less than \$7,500,000 shall be made available for small grants to improve the capacity of women-led Afghan nongovernmental organizations.
Making Appropriations for the Departments of Labor, Health and Human Services, and Education, and Related Agencies for the fiscal year ending September 30, 2006, and for other purposes	PL 109-149	Title II,	24	\$6 million	\$5,952,000 shall be to assist Afghanistan in the development of maternal and child health clinics, consistent with section 103(a)(4)(H) of the Afghanistan Freedom Support Act of 2002.
Making Appropriations for Foreign Operations, Export Financing and Related Programs for the fiscal year ending September 30, 2005	PL 108-447	Division D, Title V, Sec. 523	2998-2999	\$2 million \$50 million \$7.5 million	SEC. 523. Of the funds appropriated by titles II and III of this Act, not less than \$980,000,000 should be made available for humanitarian, reconstruction, and related assistance for Afghanistan: Provided, That of the funds made available pursuant to this section, not less than \$2,000,000 should be made available for reforestation activities: Provided further, That funds made available pursuant to the previous proviso should be matched, to the maximum extent possible, with contributions from American and Afghan businesses: Provided further, That of the funds made available pursuant to this section, not less than \$2,000,000 should be made available for the Afghan Independent Human Rights Commission and for other Afghan human rights organizations: Provided further, That to the maximum extent practicable members of the Afghan National Army should be vetted for involvement in terrorism, human rights violations, and drug trafficking: Provided further, That of the funds allocated for assistance for Afghanistan from this Act and other Acts making appropriations for foreign operations, export financing, and related programs for fiscal year 2005, not less than \$50,000,000 should be made available to support programs that directly address the needs of Afghan women and girls, of which not less than \$7,500,000 shall be made available for small grants to support training and equipment to improve the capacity of women-led Afghan nongovernmental organizations and to support the activities of such organizations.
		Division F, Title II	3136	\$6 million	\$6,000,000 shall be to assist Afghanistan in the development of maternal and child health clinics, consistent with section 103(a)(4)(H) of the Afghanistan Freedom Support Act of 2002.
Making appropriations for foreign operations, export financing, and related programs for the fiscal year ending September 30, 2005, and for other purposes (Consolidated Appropriations Act, 2005)	Conference Report 108-792 to accompany H.R. 4818	Division D, Title V Sec 623	192-193	\$2 million \$50 million \$7.5 million	AFGHANISTAN SEC. 523. Of the funds appropriated by titles II and III of this Act, not less than \$980,000,000 should be made available for humanitarian, reconstruction, and related assistance for Afghanistan: Provided, That of the funds made available pursuant to this section, not less than \$2,000,000 should be made available for reforestation activities: Provided further, That funds made available pursuant to the previous proviso should be matched, to the maximum extent possible, with contributions from American and Afghan businesses: Provided further, That of the funds made available pursuant to this section, not less than \$2,000,000 should be made available for the Afghan Independent Human Rights Commission and for other Afghan human rights organizations: Provided further, That to the maximum extent practicable members of the Afghan National Army should be vetted for involvement in terrorism, human rights violations, and drug trafficking: Provided further, That of the funds allocated for assistance for Afghanistan from this Act and other Acts making appropriations for foreign operations, export financing, and related programs for fiscal year 2005, not less than \$50,000,000 should be made available to support programs that directly address the needs of Afghan women and girls, of which not less than \$7,500,000 shall be made available for small grants to support training and equipment to improve the capacity of women-led Afghan nongovernmental organizations and to support the activities of such organizations.

Title	Document	Division and Section	Page	Earmark Amount	Language
		Sec. 2217	25-26		SEC. 2217. PARTICIPATION OF WOMEN IN AFGHANISTAN AND IRAQ RECONSTRUCTION. (a) GOVERNANCE.—Activities carried out by the United States with respect to the civilian governance of Afghanistan and Iraq shall, to the maximum extent practicable—(1) include the perspectives and advice of women’s organizations in Afghanistan and Iraq, respectively; and (2) promote the high level participation of women in future legislative bodies and ministries and ensure that human rights for women are upheld in any constitution or legal institution of Afghanistan and Iraq, respectively. (b) POST-CONFLICT RECONSTRUCTION AND DEVELOPMENT.—Activities carried out by the United States with respect to postconflict stability in Afghanistan and Iraq shall, to the maximum extent practicable—(1) encourage the United States organizations that receive funds made available by this Act to provide significant financial resources, technical assistance and capacity building to counterpart organizations led by Afghans and Iraqis, respectively; (2) increase the access of women to, or ownership by women of, productive assets such as land, water, agricultural inputs, credit, and property in Afghanistan and Iraq, respectively; (3) provide long-term financial assistance for education for girls and women in Afghanistan and Iraq, respectively; and (4) integrate education and training programs for former combatants in Afghanistan and Iraq, respectively, with economic development programs to—(A) encourage the reintegration of such former combatants into society; and (B) promote post-conflict stability in Afghanistan and Iraq, respectively. (c) MILITARY AND POLICE.—Activities carried out by the United States with respect to training for military and police forces in Afghanistan and Iraq shall include training, designed in consultation with women’s organizations in Afghanistan and Iraq, respectively, on the protection, rights, and particular needs of women.
Making Emergency Supplemental Appropriations for Agriculture, Rural Development, FDA, and Related Agencies for the fiscal year ending September 30, 2004	Conference Report 108-337 to accompany H.R. 3289	Title II Chapter 2 Other Bilateral Economic Assistance	19	\$60 million \$5 million	Economic Support Fund Committees on Appropriations and section 634A of the Foreign Assistance Act of 1961: Provided further, That \$60,000,000 should be made available for assistance for Afghan women and girls and \$5,000,000 shall be made available for the Afghan Independent Human Rights Commission
		Sec. 2217	25-26		SEC. 2217. PARTICIPATION OF WOMEN IN AFGHANISTAN AND IRAQ RECONSTRUCTION. (a) GOVERNANCE.—Activities carried out by the United States with respect to the civilian governance of Afghanistan and Iraq shall, to the maximum extent practicable—(1) include the perspectives and advice of women’s organizations in Afghanistan and Iraq, respectively; (2) promote the high level participation of women in future legislative bodies and ministries and ensure that human rights for women are upheld in any constitution or legal institution of Afghanistan and Iraq, respectively. (b) POST-CONFLICT RECONSTRUCTION AND DEVELOPMENT.—Activities carried out by the United States with respect to postconflict stability in Afghanistan and Iraq shall, to the maximum extent practicable—(1) encourage the United States organizations that receive funds made available by this Act to provide significant financial resources, technical assistance and capacity building to counterpart organizations led by Afghans and Iraqis, respectively; (2) increase the access of women to, or ownership by women of, productive assets such as land, water, agricultural inputs, credit, and property in Afghanistan and Iraq, respectively; (3) provide long-term financial assistance for education for girls and women in Afghanistan and Iraq, respectively; and (4) integrate education and training programs for former combatants in Afghanistan and Iraq, respectively, with economic development programs to — (A) encourage the reintegration of such former combatants into society; and (B) promote post-conflict stability in Afghanistan and Iraq, respectively. (c) MILITARY AND POLICE.—Activities carried out by the United States with respect to training for military and police forces in Afghanistan and Iraq shall include training, designed in consultation with women’s organizations in Afghanistan and Iraq, respectively, on the protection, rights, and particular needs of women.

Title	Document	Division and Section	Page	Earmark Amount	Language
		Division D, Title V Sec 623	1013		Sec 523. Afghanistan. The conference agreement provides that not less than \$980,000,000 of the funds appropriated by titles II and III should be made available for humanitarian, reconstruction, and related assistance for Afghanistan. The House bill included \$977,000,000 for such activities. The Senate amendment provided not less than \$504,450,000 for humanitarian and reconstruction assistance from this Act.
		Division D, Title V	1013	\$2 million	The conference agreement does not include Senate language that would have directed that not less than \$225,000,000 be made available for Afghanistan from the Economic Support Fund. The House bill did not address this matter. The conference agreement contains language, similar to a Senate provision, providing that not less than \$2,000,000 should be made available for the Independent Human Rights Commission and other human rights groups. The House bill did not address this matter.
		Division D, Title V	1013		The conference agreement contains language, similar to that contained in the Senate amendment, which provides that funds for the Afghan National Army should be provided dependent on the vetting of members for involvement in a variety of illicit activities. The House bill did not address this matter. The conference agreement includes Senate language that provides that not less than \$2,000,000 should be provided for reforestation activities in Afghanistan, and these funds would be matched, to the maximum extent possible. The House bill did not address this matter.
		Division D, Title V	1013-1014	\$50 million \$7.5 million	The conference agreement contains language, similar to that in both the House bill and the Senate amendment, that provides that \$50,000,000 should be made available to support programs that directly address the needs of Afghan women and girls, of which not less than \$7,500,000 shall be made available for small grants to improve the capacity of women-led Afghan nongovernmental organizations. The conference agreement does not include a Senate provision that not less than \$2,000,000 should be made available for assistance for Afghan communities and families that have suffered losses as a result of the military operations. However, the managers support this program and expect not less than \$2,000,000 to be made available for medical, rehabilitation, reconstruction, and other appropriate assistance to Afghan communities and families to mitigate such losses. The House bill did not address this matter.
			1202	\$6 million	The conference agreement includes bill language providing \$6,000,000 for assistance to maternal and child health clinics in Afghanistan as proposed by the Senate instead of \$5,000,000 as proposed by the House.
Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004	PL 108-106	Title II Chapter 2 Other Bilateral Economic Assistance	18-19	\$60 million \$5 million	ECONOMIC SUPPORT FUND: For an additional amount for "Economic Support Fund", \$872,000,000, to remain available until December 31, 2004: Provided, That not less than \$672,000,000 is available only for accelerated assistance for Afghanistan: Provided further, That these funds are available notwithstanding section 660 of the Foreign Assistance Act of 1961, and section 620(q) of that Act or any comparable provision of law: Provided further, That these funds may be used for activities related to disarmament, demobilization, and reintegration of militia combatants, including registration of such combatants, notwithstanding section 531(e) of the Foreign Assistance Act of 1961: Provided further, That the obligation of funds made available by this Act or any prior appropriations Act for the purpose of deploying and supporting senior advisors to the United States Chief of Mission in Kabul, Afghanistan, is subject to the regular reprogramming and notification procedures of the Committees on Appropriations and section 634A of the Foreign Assistance Act of 1961: Provided further, That \$60,000,000 should be made available for assistance for Afghan women and girls and \$5,000,000 shall be made available for the Afghan Independent Human Rights Commission:
		Sec. 2217	25		SEC. 2217. PARTICIPATION OF WOMEN IN AFGHANISTAN AND IRAQ RECONSTRUCTION. (a) GOVERNANCE.—Activities carried out by the United States with respect to the civilian governance of Afghanistan and Iraq shall, to the maximum extent practicable—(1) include the perspectives and advice of women's organizations in Afghanistan and Iraq, respectively; and (2) promote the high level participation of women in future legislative bodies and ministries and ensure that human rights for women are upheld in any constitution or legal institution of Afghanistan and Iraq, respectively.

Title	Document	Division and Section	Page	Earmark Amount	Language
		Sec. 2217	53	\$60 million	Economic Support Fund: The conferees fully support most of the urgent programs included in the budget justification for Afghanistan civil reconstruction, including roads, education, health, power generation/private sector development, and provincial reconstruction teams. The conference agreement provides \$60,000,000 for Afghan women and girls to ensure that programs, projects and activities funded in this Act include the participation of women and advance the social, economic, and political rights and opportunities of women in Afghanistan. The State Department Coordinator of Assistance to Afghanistan and the Administrator of USAID are requested to provide the Committees not later than December 15, 2003, a fiscal year 2004 strategic and financial plan, including projected quarterly obligations by sector and major project (in excess of \$250,000), for all reconstruction and related activities in Afghanistan undertaken with funds provided by prior Acts, this Act and the Foreign Operations, Export Financing and Related Programs Appropriations Act, 2004.
		Sec. 2217	54	\$60 million	The conferees note that women in Afghanistan continue to struggle to achieve basic rights, which they were denied under the Taliban. Women were severely affected by their inability during those times to participate in local and national governance. The conferees have agreed to provide \$60,000,000 for technical and vocational education, programs for women and girls against sexual abuse and trafficking, shelters for women and girls, humanitarian assistance for widows, support of women-led NGOs, programs to disseminate information about the rights of women, and to provide women's rights training to military, police and legal personnel. Significant funding above the Administration's request has been added for Afghanistan to accelerate reconstruction efforts. Funds have been made available for these specific purposes to ensure that programs that address these critical needs are adequately funded.
		Sec. 2217	54		Where possible, such programs should be implemented by local civil society groups, and especially local women's groups. The managers expect USAID to provide technical and other assistance to strengthen the capacity of these groups and to support their activities. The conferees are concerned that without greater attention to the specific challenges facing women and girls in Afghanistan, the country's prospects for broad-based economic growth and democratic development will be sharply reduced.
		Sec. 2217	61		Section 2217 is a new general provision that relates to women's participation in reconstruction in Afghanistan and Iraq.
Making Appropriations for Agriculture, Rural Development, FDA and Related Agencies for the fiscal year ending September 30, 2004 (Consolidated Appropriations Act, 2004)	PL 108-199	Division D, Title V, Sec. 523	173-174	\$5 million	SEC. 523. Of the funds appropriated by this Act, \$405,000,000 shall be made available for humanitarian and reconstruction assistance for Afghanistan: Provided, That of the funds made available pursuant to this section, not less than \$75,000,000 should be from funds appropriated under the heading "Economic Support Fund": Provided further, That of the funds made available pursuant to this section, not less than \$2,000,000 should be made available for reforestation activities: Provided further, That funds made available pursuant to the previous proviso should be matched, to the maximum extent possible, with contributions from American and Afghan businesses: Provided further, That of the funds made available pursuant to this section, not less than \$2,000,000 should be made available for the Afghan Judicial Reform Commission: Provided further, That of the funds made available pursuant to this section, not less than \$5,000,000 should be made available to support programs to address the needs of Afghan women through training and equipment to improve the capacity of women-led Afghan nongovernmental organizations and to support the activities of such organizations: Provided further, That not less than \$2,000,000 should be made available for assistance for Afghan communities and families that suffer losses as a result of the military operations.
		Division E, Title II, General Provisions	248	\$5 million	\$5,000,000 is to assist Afghanistan in the development of maternal and child health clinics, consistent with section 103 (a) 4(H) of the Afghanistan Freedom Support Act 2002

Title	Document	Division and Section	Page	Earmark Amount	Language
Making Appropriations for Agriculture, Rural Development, Food and Drug Administration, and Related Agencies for the fiscal year ending September 30, 2004, and for other purposes	Conference Report 108-401 to accompany H.R. 2673	Division E, Title II	249	\$5 million	\$5,000,000 is to assist Afghanistan in the development of maternal and child health clinics, consistent with section 103 (a) 4(H) of the Afghanistan Freedom Support Act 2002
		Division D Title V Sec. 523	705	\$5 million	The managers note that women in Afghanistan continue to struggle to achieve the most basic rights despite the efforts of the new government. The managers urge that women be carefully integrated into activities related to development and reconstruction, and also believe that there should be a specific focus on strengthening women-led institutions and organizations. Therefore the managers provide \$5,000,000 for programs aimed at addressing the needs of Afghan women through training and equipment to improve the capacity of women-led Afghan nongovernmental organizations, and to support the activities of such organizations. The managers urge USAID to establish a contracting mechanism for the disbursement and monitoring of small grants to women-led nongovernmental organizations to accomplish this goal.
Making Further Continuing Appropriations for the fiscal year 2003, and for other purposes	Conference Report 108-10	Division E, Title II	155	\$60 million	INTERNATIONAL DISASTER ASSISTANCE In addition, for assistance for Afghanistan, \$60,000,000 to remain available until expended: Provided, That these funds shall be used for humanitarian and reconstruction assistance for the Afghan people including health and education programs, housing, to improve the status of women, infrastructure, and assistance for victims of war and displaced persons.
		Division E, Title V	179	\$50 million	SEC. 523. Of the funds appropriated by title II of this Act, not less than \$295,500,000 shall be made available for humanitarian, reconstruction, and related assistance for Afghanistan: Provided, That of the funds made available pursuant to this section, not less than \$50,000,000 should be from funds appropriated under the heading "Economic Support Fund" for rehabilitation of primary roads, implementation of the Bonn Agreement and women's development, of which not less than \$5,000,000 is to support activities coordinated by the Afghan Ministry of Women's Affairs, including the establishment and support of multiservice women's centers in Afghanistan: Provided further, That of the funds made available pursuant to this section from "Development Assistance", "International Disaster Assistance" and "Transition Initiatives", high priority should be placed on girls' and women's education, health, legal and social rights, economic opportunities, and political participation by women:
			765		The conference agreement includes \$10,444,000 for payment to the Asia Foundation for fiscal year 2003. The conference agreement includes funding for enhanced Foundation programs on human rights, higher education, democratic governance, ethnic harmony, religious tolerance and legal/judicial reform in Nepal, Indonesia, Afghanistan, and Pakistan. The Committee expects the Foundation to provide a program and spending plan for these special initiatives to the Committee by June 30, 2003. The conferees support the Foundation's efforts to reestablish its program and presence in Afghanistan. The conferees encourage the Foundation to use its expertise in developing programs to encourage women's political participation in Central Asia, and specifically Afghanistan.
			767		The conference agreement also includes up to \$2,000,000 above current funding levels for NED to establish a program for women's rights in Afghanistan.
			960	\$5 million	Sec. 523. Afghanistan The conference agreement provides that not less than \$295,500,000 of the funds appropriated by title II shall be made available for humanitarian and reconstruction assistance for Afghanistan, as proposed by the House. The Senate amendment proposed not less than \$213,000,000 for Afghanistan from titles II and III. Of this amount, not less than \$5,000,000 is for activities supported by the Afghan Ministry of Women's Affairs including multiservice women's resource centers in Afghanistan.

Title	Document	Division and Section	Page	Earmark Amount	Language
			960	\$1.5 million	The conference agreement does not include a Senate provision that not less than \$1,500,000 should be made available for the National Human Rights Commission of Afghanistan. However, the managers recognize the critical need for timely and credible investigations of the full range of human rights violations in Afghanistan and expect USAID to continue to support the Commission. The conference agreement does not include Senate language requiring a report by the Secretary of State that details women's development programs in Afghanistan supported by the United States Government, and barriers that impede women's development in Afghanistan. However, the managers request the Secretary to submit such a report, not later than 90 days after enactment of this Act, including proposed United States assistance programs and activities to overcome such barriers.
Afghanistan Freedom Support Act of 2002	PL 107-327	Sec. 102	2799		SEC. 102. PURPOSES OF ASSISTANCE.
		Sec. 102	2799		(4) to help achieve a broad-based, multi-ethnic, gender sensitive, and fully representative government in Afghanistan that is freely chosen by the people of Afghanistan and that respects the human rights of all Afghans, particularly women, including authorizing assistance for the rehabilitation and reconstruction of Afghanistan with a particular emphasis on meeting the educational, health, and sustenance needs of women and children to better enable their full participation in Afghan society;
		Sec. 102	2799		(5) to support the Government of Afghanistan in its development of the capacity to facilitate, organize, develop, and implement projects and activities that meet the needs of the Afghan people;
		Sec. 102	2799		(6) to foster the participation of civil society in the establishment of the new Afghan government in order to achieve a broad-based, multi-ethnic, gender-sensitive, fully representative government freely chosen by the Afghan people, without prejudice to any decisions which may be freely taken by the Afghan people about the precise form in which their government is to be organized in the future;
		Sec. 102	2799		(7) to support the reconstruction of Afghanistan through, among other things, programs that create jobs, facilitate clearance of landmines, and rebuild the agriculture sector, the health care system, and the educational system of Afghanistan;
		Sec. 102	2799		(8) to provide resources to the Ministry for Women's Affairs of Afghanistan to carry out its responsibilities for legal advocacy, education, vocational training, and women's health programs; and
		Sec. 102	2799		(9) to foster the growth of a pluralistic society that promotes and respects religious freedom.
		Sec. 102	2801		(5) REESTABLISHMENT OF AFGHANISTAN AS A VIABLE NATIONSTATE
		Sec. 102	2802		(viii) programs that support the expanded participation of women and members of all ethnic groups in government at national, regional, and local levels;
		Sec. 102	2802		(ix) programs to strengthen civil society organizations that promote human rights, including religious freedom, freedom of expression, and freedom of association, and support human rights monitoring;
		Sec. 102	2803		(B) establish financial institutions, including credit unions, cooperatives, and other entities providing microenterprise credits and other income-generation programs for the poor, with particular emphasis on women;
		Sec. 102	2803		(7) ASSISTANCE TO WOMEN AND GIRLS.—
		Sec. 102	2803		(A) ASSISTANCE OBJECTIVES.—To assist women and girls in Afghanistan in the areas of political and human rights, health care, education, training, security, and shelter, with particular emphasis on assistance—
		Sec. 102	2803		(i) to support construction of, provide equipment and medical supplies to, and otherwise facilitate the establishment and rehabilitation of, health care facilities in order to improve the health care of women, children, and infants;
		Sec. 102	2803		(ii) to expand immunization programs for women and children;
		Sec. 102	2803		(iii) to establish, maintain, and expand primary and secondary schools for girls that include mathematics, science, and languages in their primary curriculum; (iv) to develop and expand technical and vocational training programs and income-generation projects for women;
		Sec. 102	2803		(v) to provide special educational opportunities for girls whose schooling was ended by the Taliban, and to support the ability of women to have access to higher education;

Title	Document	Division and Section	Page	Earmark Amount	Language
		Sec. 102	2803		(vi) to develop and implement programs to protect women and girls against sexual and physical abuse, abduction, trafficking, exploitation, and sex discrimination in the delivery of humanitarian supplies and services;
		Sec. 102	2803		(vii) to provide emergency shelters for women and girls who face danger from violence;
		Sec. 102	2803		(viii) to direct humanitarian assistance to widows, who make up a very large and needy population in war-torn Afghanistan;
		Sec. 102	2803		(ix) to support the work of women-led and local nongovernmental organizations with demonstrated experience in delivering services to Afghan women and children;
		Sec. 102	2803		(x) to disseminate information throughout Afghanistan on the rights of women and on international standards of human rights, including the rights of religious freedom, freedom of expression, and freedom of association;
		Sec. 102	2804		(xi) to provide women's rights and human rights training for military, police, and legal personnel; and
		Sec. 102	2804		(xii) to support the National Human Rights Commission in programs to promote women's rights
		Sec. 102	2804		and human rights, including the rights of religious freedom, freedom of expression, and freedom of association, and in the investigation and monitoring of women's rights and human rights abuses.
		Sec. 102	2804		(B) AVAILABILITY OF FUNDS.—For each of the fiscal years 2003 through 2006—
		Sec. 102	2804	\$60 million	(i) \$15,000,000 is authorized to be appropriated to the President to be made available to the Afghan Ministry of Women's Affairs; and
		Sec. 102	2804	\$20 million	(ii) \$5,000,000 is authorized to be appropriated to the President to be made available to the National Human Rights Commission of Afghanistan.
		Sec. 102	2808		SEC. 206. PROMOTING SECURE DELIVERY OF HUMANITARIAN AND OTHER ASSISTANCE IN AFGHANISTAN AND EXPANSION OF THE INTERNATIONAL SECURITY ASSISTANCE FORCE.
		Sec. 102	2808-2809		(3) Enhanced stability in Afghanistan through an improved security environment is critical to the functioning of the Government of Afghanistan and the traditional Afghan assembly or "Loya Jirga" process, which is intended to lead to a permanent national government in Afghanistan, and also is essential for the participation of women in Afghan society.
Afghan Women and Children Relief Act of 2001	PL 107-81	Sec. 3	812	n/a	SEC. 3. AUTHORIZATION OF ASSISTANCE.
		Sec. 3	812		(a) IN GENERAL.—Subject to subsection (b), the President is authorized, on such terms and conditions as the President may determine, to provide educational and health care assistance for the women and children living in Afghanistan and as refugees in neighboring countries.
		Sec.3	812		(b) IMPLEMENTATION.—(1) In providing assistance under subsection (a), the President shall ensure that such assistance is provided in a manner that protects and promotes the human rights of all people in Afghanistan, utilizing indigenous institutions and nongovernmental organizations, especially women's organizations, to the extent possible.
		Sec. 3	812	Reporting Requirement	(2) Beginning 6 months after the date of enactment of this Act, and at least annually for the 2 years thereafter, the Secretary of State shall submit a report to the Committee on Appropriations and the Committee on Foreign Relations of the Senate and the Committee on Appropriations and the Committee on International Relations of the House of Representatives describing the activities carried out under this Act and otherwise describing the condition and status of women and children in Afghanistan and the persons in refugee camps while United States aid is given to displaced Afghans.
		Sec. 3	813		(c) AVAILABILITY OF FUNDS.—Funds made available under the 2001 Emergency Supplemental Appropriations Act for Recovery from and Response to Terrorist Attacks on the United States (Public Law 107–38), shall be available to carry out this Act.

Title	Document	Division and Section	Page	Earmark Amount	Language
Emergency Supplemental Appropriations for Fiscal Year 2001 (aka: 2001 Emergency Supplemental Appropriations Act for Recovery from and Response to Terrorist Attacks on the United States)	PL 107-38		220-221		For emergency expenses to respond to the terrorist attacks on the United States that occurred on September 11, 2001, to provide assistance to the victims of the attacks, and to deal with other consequences of the attacks, \$40,000,000,000, to remain available until expended, including for the costs of: (1) providing Federal, State, and local preparedness for mitigating and responding to the attacks; (2) providing support to counter, investigate, or prosecute domestic or international terrorism; (3) providing increased transportation security; (4) repairing public facilities and transportation systems damaged by the attacks; and (5) supporting national security; Provided, That these funds may be transferred to any authorized Federal Government activity to meet the purposes of this Act: \$20,000,000,000 may be obligated only when enacted in a subsequent emergency appropriations bill, in response to the terrorist acts on September 11, 2001
				\$627 million	Total Earmarked Economic Support Fund and International Narcotics and Law Enforcement Funds (amount for Afghan women and girls specified)
				\$110 million	Total Earmarked Economic Support Fund and International Disaster Assistance Funds (amount for Afghan women and girls unspecified)
				\$80 million	Total Funds Authorized to the U.S. President
				\$34.4 million	Total Maternal and Child Health Clinic Funds

ALLOCATION OF FUNDS

- Earmarked funds (amount for Afghan women and girls specified)
- Earmarked funds (amount for Afghan women and girls unspecified)
- Authorized Funds
- Reporting Requirement
- Health and Human Services

APPENDIX III: MINISTRY OF WOMEN'S AFFAIRS EARMARKS

Legislation and Funding Amounts Ministry of Women's Affairs, 2002 – 2010, in millions of dollars

Fiscal Year	Total Earmark	Amount for MoWA	Legislative Language
Consolidated Appropriations Act, 2010	\$175	amount unspecified	Not less than \$175 million shall be made available to support programs that directly address the needs and protect the rights of Afghan women and girls, including.... the Ministry of Women's Affairs
Making Supplemental Appropriations for the Fiscal Year Ending September 30, 2009, and for Other Purposes	\$150	amount unspecified	Not less than \$150 million shall be made available to support programs that directly address the needs of Afghan women and girls, including.... the Ministry of Women's Affairs
Consolidated Appropriations Act, 2008	\$75	amount unspecified	Not less than \$75 million shall be made available to support programs that directly address the needs of Afghan women and girls, including.... the Ministry of Women's Affairs
Making further continuing appropriations for the fiscal year 2007, and for other purposes	\$50	amount unspecified	Sec. 104. Except as otherwise expressly provided I this division, the requirements, authorities, conditions, limitations, and other provisions of the appropriation Acts referred to in section 101(a) shall continue in effect through the date specified in section 106. (See 2006 legislation for Afghan women and girls (below) for details)
Making Appropriations for Foreign Operations, Export Financing, and Related Programs for the Fiscal Year Ending September 30, 2006	\$50	amount unspecified	Not less than \$50 million should be made available to support programs that directly address the needs of Afghan women and girls
Making Appropriations for Foreign Operations, Export Financing and Related Programs for Fiscal Year Ending September 30, 2005	\$50	amount unspecified	Not less than \$50 million should be made available to support programs that directly address the needs of Afghan women and girls
Making Emergency Supplemental Appropriations for Agriculture, Rural Development, Food and Drug Administration, and Related Agencies for the Fiscal Year Ending September 30, 2004	\$60	amount unspecified	\$60 million should be made available for assistance for Afghan women and girls
Making Further Continuing Appropriations for the Fiscal Year 2003, and for Other Purposes	\$60	not less than \$5	Not less than \$5 million to support activities coordinated by the Ministry of Women's Affairs , including establishment and support of multi-service women's centers in Afghanistan
Afghanistan Freedom Support Act of 2002	up to \$80	up to \$60	For each of the fiscal years 2003-2006 \$15 million is authorized to be appropriated to the President to be made available to Ministry of Women's Affairs
Funds Earmarked for MoWA, amount specified		Not less than \$5	
MoWA Mentioned, earmark amount unspecified		Portion of \$225	(Excluding \$175 for fiscal year 2010)
Funds Authorized to be Appropriated to MoWA		\$60	

APPENDIX IV: AFGHANISTAN INDEPENDENT HUMAN RIGHTS COMMISSION EARMARKS

Legislation and Funding Amounts Afghanistan Independent Human Rights Commission, 2002 – 2010, in millions of dollars

Fiscal Year	Total Earmark for AIHRC	Amount unspecified	Legislative Language
Consolidated Appropriations Act, 2010	\$175	amount unspecified	Not less than \$175 million shall be made available to support programs that directly address the needs and protect the rights of Afghan women and girls, including for the Afghanistan Independent Human Rights Commission....
Making Supplemental Appropriations for the Fiscal Year Ending September 30, 2009, and for Other Purposes	\$150	amount unspecified	Not less than \$150 million shall be made available to support programs that directly address the needs of Afghan women and girls, including for the Afghanistan Independent Human Rights Commission....
Consolidated Appropriations Act, 2008	\$75	amount unspecified	Not less than \$75 million shall be made available to support programs that directly address the needs of Afghan women and girls, including for the Afghanistan Independent Human Rights Commission....
Making Further Continuing Appropriations for the Fiscal Year 2007, and For Other Purposes	\$50	Not less than \$2	Sec. 104. Except as otherwise expressly provided in this division, the requirements, authorities, conditions, limitations, and other provisions of the appropriation Acts referred to in section 101(a) shall continue in effect through the date specified in section 106. (See 2006 legislation for Afghan women and girls (below) for details)
Making 2006 Making Appropriations for Foreign Operations, Export Financing, and Related Programs for the Fiscal Year Ending September 30, 2006	\$50	not less than \$2	Not less than \$2 million should be made available for the Afghanistan Independent Human Rights Commission and for other Afghan human rights organizations
2005 Making Appropriations for Foreign Operations, Export Financing and Related Programs for Fiscal Year Ending September 30, 2005	\$50	not less than \$2	Not less than \$2 million should be made available for the Afghanistan Independent Human Rights Commission and for other Afghan human rights organizations
Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004	\$60	\$5	\$5 million shall be made available to the Afghanistan Independent Human Rights Commission
Making Further Continuing Appropriations for the Fiscal Year 2003, and for other Purposes (Conference Report)	\$5	amount unspecified	Afghanistan Independent Human Rights Commission not explicitly mentioned, however the National Endowment for Democracy was to get up to \$2 million to establish a program for women's rights in Afghanistan....The conference agreement does not include a Senate provision that not less than \$1,500,000 should be made available for the National Human Rights Commission of Afghanistan. However, the managers recognize the critical need for timely and credible investigations of the full range of human rights violations in Afghanistan and expect USAID to continue to support the Commission
Afghanistan Freedom Support Act of 2002	Up to \$80	up to \$20	For each of the fiscal years 2003-2006 \$5 million is authorized to be appropriated to the President to be made available to the National Human Rights Commission of Afghanistan
Funds Earmarked for AIHRC, amount specified		Not less than \$11	
AIHRC Mentioned, earmark amount unspecified		Portion of \$225	(Excluding \$175 for fiscal year 2010)
Funds Authorized to be Appropriated to AIHRC		\$20	

APPENDIX V: NGO AND CSO EARMARKS

Legislation and Funding Amounts Afghan Women-led NGOs and CSOs, 2004 – 2010, in millions of dollars

Legislation	Total Earmark	Amount for NGOs and CSOs	Legislative Language
Departments of Transportation and Housing and Urban Development, and Related Agencies Appropriations, 2010 (Conference Report)	\$175	not less than \$45	Not less than \$175 million should be made available to support programs that directly address the needs and protect the rights of Afghan women and girls, including.... women-led nongovernmental organizations ; \$20 million shall be for capacity building for Afghan women-led NGOs, and not less than \$25 million shall be for activities of such NGOs
Making Supplemental Appropriations for the Fiscal Year Ending September 30, 2009, and for other purposes (Conference Report)	\$150	not less than \$30	Not less than \$150 million should be made available to support programs that directly address the needs and protect the rights of Afghan women and girls, including.... women-led nongovernmental organizations ; \$5 million shall be for capacity building for Afghan women-led NGOs, and not less than \$25 million shall be for activities of such organizations
Consolidated Appropriations Act, 2008	\$75	amount unspecified	Not less than \$75 million should be made available to support programs that directly address the needs and protect the rights of Afghan women and girls, including.... women-led nongovernmental organizations
Making further continuing appropriations for the fiscal year 2007, and for other purposes	\$50	\$7.5	Sec. 104. Except as otherwise expressly provided in this division, the requirements, authorities, conditions, limitations, and other provisions of the appropriation Acts referred to in section 101(a) shall continue in effect through the date specified in section 106. (See 2006 legislation for Afghan women and girls (below) for details)
Making Appropriations for Foreign Operations, Export Financing, and Related Programs for the Fiscal Year Ending September 30, 2006	\$50	\$7.5	Not less than \$50 million should be made available to support programs that directly address the needs and protect the rights of Afghan women and girls, including.... women-led nongovernmental organizations ; \$7.5 million shall be made available for grants to support training and equipment to improve the capacity of women-led Afghan NGOs and to support the activities of such NGOs
Consolidated Appropriations Act, 2005	\$50 m	\$7.5	Not less than \$50 m should be made available to support programs that directly address the needs of Afghan women and girls, of which not less than \$7.5 m shall be made available for small grants to support training and equipment to improve the capacity of women-led Afghan NGOs and to support the activities of such organizations
Making Appropriations for Agriculture, Rural Development, Food and Drug Administration, and Related Agencies for the Fiscal Year Ending September 30, 2004, and for other purposes	\$5 m	\$5 m	Not less than \$5 m should be made available to support programs to address the needs of Afghan women through training and equipment to improve the capacity of women-led Afghan NGOs and to support the activities of such organizations; the managers urge USAID to establish a contracting mechanism for the disbursement and monitoring of small grants to women-led NGOs to accomplish this goal
Funds Earmarked for NGOs and CSOs, amount specified		Not less than \$57.5	(Excluding \$45 for fiscal year 2010)
NGOs and CSOs Mentioned, earmark amount unspecified		\$75	

APPENDIX VI: COMMENTS FROM DEPARTMENT OF STATE AND U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

INFORMATION MEMORANDUM

TO: John Brummet, Assistant Inspector General for Audits, Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR)

FROM: Ambassador Karl Eikenberry, U.S. Ambassador to Afghanistan
Ambassador Melanne Verwee, S/GWI
Ambassador Richard Holbrooke, S/SRAP
Dr. Rajiv Shah, Administrator, USAID

SUBJECT: Comments in Response to SIGAR Audit Report Greater Coordination Needed in Meeting Congressional Directives to Address and Report on the Needs of Afghan Women and Girls

I. Introduction

We appreciate SIGAR's interest in the United States government's programs targeted to Afghan women and girls since 2003. Promoting and advancing the social, political and economic empowerment of Afghan women are critical elements to achieving lasting progress in Afghanistan. The State Department and USAID are committed to helping Afghan women reach their full potential through programs which focus on health, political participation, capacity building, agriculture, education, economic development, rule of law, protection from violence among others, with the ultimate goal of integrating women's issues into every aspect of programming and policymaking. We welcome the opportunity to respond to SIGAR's recent report, which is based on an analysis of the October 2009 report to Congress on U.S.-funded activities for women and girls in Afghanistan. We are also providing confirmation of the actions that have been taken or are planned to be taken to address the recommendations in the audit report.

Congressional Earmarks Directive

In 2009, using the Congressional report language and the 2008 Afghan Women and Girls Report as a starting point, the Secretary's Office of Global Women's Issues (S/GWI), in consultation with the Secretary's Special Representative for Afghanistan and Pakistan (S/SRAP), the Bureau of South and Central Asia, the U.S. Agency for International Development (USAID), Bureau for International Narcotics and Law Enforcement Affairs (INL), Bureau of Population, Refugees, and Migration (PRM), Office to Monitor and Combat Trafficking in Persons (G/TIP) and the Bureau of Democracy, Human Rights, and Labor (DRL),

concentrated on improving the report over previous years by putting greater emphasis on outcomes, impact, and – at the urging of Congressional staff – information on the sustainability of the programs.

See SIGAR
Comment 1.

Although SIGAR’s review focused on \$627 million in Congressional earmarks for Afghan women over seven years, it is unfortunate that the report provides only an analysis of the FY09 period and does not address the entire seven years, losing a unique opportunity to address the impact of earmarked funds (and tax-payer dollars) in affecting the lives of Afghan women. For the purposes of the one-year snapshot, the Department of State and USAID followed the intent of FY09 report language from the Congress on Afghan women and girls, which cover only FY08 and FY09 activities. The exact language asks for a report “describing the use of funds provided in FY08 and FY09 to address the needs of Afghan women and girls.” The Department’s interpretation of this language was to go beyond the earmarked funds to include all FY08/09 funding by USAID and State to address Afghan women’s issues. Otherwise, the report would solely cover USAID and the Bureau for International Narcotics and Law Enforcement Affairs (INL) programming and would leave out programs from other bureaus, including the Bureau of Democracy, Human Rights, and Labor (DRL); the Bureau of Population, Refugees, and Migration (PRM); and the Office to Monitor and Combat Trafficking in Persons (G/TIP).

Thus for purposes of this report, we assumed that all State and USAID funds focused exclusively on women should be included in the report. As a result, we reported on all programs specifically targeted toward Afghan women and girls. We did not include other programs that may have benefitted women but could not be tracked according to gender.

However, going forward, we will work to effectively track the projects and their funding, including outcomes and sustainability of projects by working to build in indicators and impact assessments at the outset.

Comprehensive Strategy for Afghan Women and Girls Programming

We agree that previous reports to Congress did not clearly articulate an overall strategy for Afghan women and girls programming. The State Department and USAID fully endorse the National Action Plan for the Women of Afghanistan (NAPWA) and are undertaking efforts to create a comprehensive strategy based on the NAPWA that not only aligns with its goals and benchmarks, but also ensures a mechanism for regular consultation with Afghan women.

Coordination Among State Department/USAID

We acknowledge SIGAR's concerns on coordination and agree to create a mechanism to address this issue. This is in line with language from the FY09 Supplemental Appropriations bill directing USAID and the Special Representative for Afghanistan and Pakistan (S/SRAP) to consult with the Ambassador-at-Large for Global Women's Issues (S/GWI) concerning the use of funds for Afghan women and girls. In order to do this, we propose creating a Gender Task Force for Afghanistan, co-chaired by Ambassador Verveer and our Coordinating Director for Development and Economic Affairs, Ambassador William Todd, to improve coordination among the relevant agencies and offices providing foreign assistance to benefit Afghan women. Further, we will design a process to track resources and ensure programs are both aligned with the NAPWA and meet Congressional directives.

This process will begin in FY11. The Gender Task Force will not be empowered to make decisions on specific funding; its fundamental goal is to improve transparency and coordination, and assess policy and program outcomes based on the overall USG strategy.

The process will work as follows: The Ambassador-at-Large for Women's Issues, Melanne Verveer and Ambassador William Todd, will convene and co-chair regular meetings of a Gender Task Force for Afghanistan. The Gender Task Force will consist of USAID in Washington, S/SRAP, Embassy Kabul, and other relevant offices or agencies, as appropriate.

The Task Force's responsibilities will include:

- Ensuring all existing programs and policies affecting women and girls are coordinated;
- Ensuring indicators and performance outcomes are consistent with the NAPWA; and
- Certifying the creation of a unified tracking mechanism for reporting on programs, outcomes, and impact that will help monitor progress of the programs and ultimately inform Congress on how the resources are being spent.

II. SIGAR Report Recommendations and Response

We support each recommendation of the draft report and are pleased to provide detailed responses to each.

Recommendation 1: Develop consistent reporting requirements for all USAID and State programs and activities to provide data on female beneficiaries and measureable impacts of activities intended to address the needs of Afghan women and girls.

Response: We concur with this recommendation.

Actions Taken to Date: USAID and State are working to develop appropriate language for insertion into each grant or cooperative agreement specifying specific reporting requirements on how programs are impacting women and girls, which will include concrete outcomes and performance measures in line with the specific objectives and goals of the program related to women and girls.

Recommendation 2: Develop coordinated approach to reporting on the use of earmarked funds that provides consistent information about each activity, identifies funding sources, allocates earmarks at the start of each fiscal year's budgeting cycle, and provides the rationale for reporting activities and for determining the earmark attribution amounts.

Response: We concur with this recommendation.

Actions Taken to Date: The Gender Task Force will ensure coordination among the players providing foreign assistance to Afghan women and are designing a process to show where the resources are going, how decisions are made, and what the impacts are.

Recommendation 3: Align activities to ensure consistency with the goals and benchmarks stated in the U.S. supported Afghanistan's national strategies, particularly NAPWA.

See SIGAR
Comment 2.

Response: We concur with this recommendation; however, we note that all activities are aligned with the goals and strategies outlined in the Afghanistan National Development Strategy (ANDS) and NAPWA.

Actions Taken to Date: We recognize that the congressional reports were not as clear as they could be in this regard and are working to rectify that through the following:

- Development of an inter-agency strategy on assistance to women in Afghanistan that is aligned with the NAPWA and related documents.

- Incorporating NAPWA related indicators into the Mission's PMP.
- Consistent with ANDS and NAPWA, our activities are also moving towards "Afghanization" (i.e., Afghan-led development) as a key component of all USG assistance in Afghanistan. Through Afghanization, we ensure preference for Afghan organizations who can properly manage USG funds while we build their capacity at the same time.

Recommendation 4: Target funds to specifically address the organizations repeatedly specified in the legislation, including Ministry of Women's Affairs (MoWA), the Afghan Independent Human Rights Commission (AIHRC), and Afghan women-led NGOs and Civil Society Organizations to ensure appropriated funds are used as directed by Congress and address the needs of Afghan women and girls.

Response: We concur with this recommendation.

Actions Taken to Date: Developed stronger earmark tracking within individual programs that focus on MoWA, AIHRC and NGOs in order to ensure more consistency in meeting and reporting on specific congressional directives.

III. Comments:

Following are detailed comments on the text of the report:

1. At the bottom of page 2, the report states:

"From fiscal years 2003 to 2010, Congress earmarked a total of \$627 million in appropriated funds to State and USAID to support activities specifically for Afghan women and girls. This report focuses on the reported activities for Afghan women and girls during fiscal years 2008 and 2009, which includes \$225 million in appropriated funds. Table 1 shows the specific legislation, earmark amounts, and intended purposes of the earmarked funds during that time frame. The table does not include any portion of the \$110 million in fiscal year 2003 funds earmarked for a variety of purposes, which included, but was not solely for, Afghan women and girls. The table also does not include all U.S. government-funded activities in Afghanistan for women and girls. For example, a total of \$34 million was made

available to provide maternal health services to Afghan women through the Department of Health and Human Services from fiscal years 2004 to 2010."

RESPONSE:

HHS has used the funds to support and sustain Maternal Child Health Activities in the Rabia Balkhi Maternity Hospital in Kabul, Afghanistan.

The support has two major foci:

a. Public Health

b. Clinical Care

Since 2003, clinical and public health teams have provided training to female physicians, improved the quality of surgical outcomes, and provided mentoring to hospital leadership.

In addition, using standard quality improvement processes, the work that HHS has done has resulted in a decline in maternal mortality and the development of a mini system of care involving community health centers, a district hospital with Rabia Balkhi Hospital as referral point for the female patients of these facilities.

2. On page 12, the report states:

"According to the AIHRC chairperson, AIHRC received \$5 million from USAID in 2004 from 2004 to 2007,"

RESPONSE:

AIHRC received the following two grants for \$7,000,000 from USAID:

- \$5,000,000.00 to AIHRC through the United Nations Development Programme (UNDP). The USAID grant covered the period May 5, 2004 and was extended to December 18, 2007. It included construction of AIHRC's permanent offices (6 AIHRC regional offices - Kabul, Gardez, Herat, Kunduz, Kandahar and Bamyan), development of communication and security systems, development and support to civil society in the form of grants to human rights NGOs. There were a number of performance issues with this grant, in particular regarding office construction.
- \$2,000,000.00 to AIHRC through a subcontract with Checchi and Company under the USAID Afghanistan Rule of Law Project (AROLP). This support was

See SIGAR
Comment 3.

awarded in October 2006 and provided support for salaries of the staff of the AIHRC in FY 2007 and a contribution to the overall portfolio of human rights activities. The Afghanistan Rule of Law Project (AROLP) ended in July 2009.

The AIHRC was a UNDP-administered project from its creation until April 1, 2006, when it transitioned to direct bilateral relations with donors, with the approval of its donors and the United Nations. The Steering Committee gave way to a Project Committee including the United Nations, as well as donor and government representatives. The Project Committee oversees the implementation of the project in support of the Commission's three-year action plan (2006 -2008) and makes recommendations on the progress met by the AIHRC. The AIHRC was fully funded for its roughly \$8-9 million annual budget by a group of international donors in 2007 and 2008.

Pursuant to Article 58 of the Constitution of Afghanistan and Resolution 134 of December 20, 1993 of the United Nations General Assembly, in order to monitor, promote and protect human rights, the AIHRC has been established, as an independent body within the framework of the State of the Islamic Republic of Afghanistan. It is correct that the 2009 report submitted to Congress does not report on any funds provided to AIHRC. Based on being fully funded previously, and the recommendations of the international donor group, it was recommended not to provide support to AIHRC until the government contributes funding to its work. The 2009 AIHRC budget request for \$13 million was not fully covered by the international donor group in the interest of encouraging this. The Swiss Federal Department of Foreign Affairs has been the lead donor coordinator since 2009. The current recommendation from the Project Committee to the government is that the AIHRC should be a specific budgetary unit within the Afghan State's operational budget and it should be provided with funds to cover parts of its operational costs while guaranteeing its full independence. The USG has been advised by the donor group not to provide any funds to the AIHRC until this issue is resolved, in order to present a unified position of the international community to the Afghan Government.

3. On page 13, the report states:

“The Ambassador’s Small Grants Program (ASGP) was announced in June 2009 as a \$26.3 million program to award small grants totaling \$8.9 million. The program was re-launched in January 2010 and overall funds available were decreased to \$20.3 million, according to a State official.”

RESPONSE:

In July 2009, the United States Ambassador to Afghanistan, Karl W. Eikenberry, and Melanne Vermeer, Ambassador-at-Large for Global Women's Issues, announced a program to support Afghan organizations that help women secure opportunities and advocate for themselves. The original USAID ASGP award to Creative Associates International was modified on December 30, 2009 to reflect a total award ceiling of \$20,300,000 of the life of the project. The balance of \$6,000,000 was re-allocated to the Department of State to manage directly to support women's political empowerment, and the Afghan Women's Empowerment (AWE) Grants Program managed by the Embassy political section was launched in April 2010.

See SIGAR
Comment 4.

It should be noted that in June 2010, USAID/Afghanistan: 1) expanded the program to the Northeastern, Eastern, Southeastern and Southern provinces; and, 2) increased the ceiling amount by \$18,612,455 (from \$20,300,000 to \$38,912,455). In addition to significant capacity-building efforts, \$16,910,165 will be awarded in direct grants to Afghan women-focused NGOs. The expansion of this program in the above-mentioned regions will ensure that all 34 provinces within Afghanistan will have access to and benefit from the goals and objectives of ASGP.

The goal of the ASGP program is to strengthen civil society organizations (CSOs) that address women's issues to enable CSOs to:

- improve and expand delivery capacity of essential services to at-risk and disadvantaged women and girls;
- strengthen the capacity of CSOs to advocate effectively, reliably, and consistently on behalf of women constituents to influence policy and decision-making before donors and the Government of the Islamic Republic of Afghanistan (GIROA); and
- create a mechanism to support the women focused CSO sector in the long term by providing technical assistance to one CSO that will carry on programmatic activities upon the completion of the program's mandate.

While some of their programming methodologies are the same, such as the use of organizational and technical capacity assessment and the award of sub-grants for technical and organizational capacity building of eligible organizations, the goals of the two programs are not the same. In addition, during the implementation

Creative Associates has chosen to target nascent women's groups in rural areas using a referral network of US and Afghan partners. Many of the projects supported under the quick impact grants focus on income generation activities and are the first time the women have left their homes to participate in such an activity. Since the beginning of the program, 157 grants have been obligated by USAID with a total value of \$1,428,950.

See SIGAR
Comment 5.

USAID is engaged with regular information sharing with the Department of State and other technical offices and stakeholders. The implementers of ASGP and I-PACS, Creative Associates and Counterpart International, are very well aware of their respective programs and are collaborating on a regular basis. This includes in many cases, working with some of the same Afghan NGO partners.

4. In the middle of page 14 , in connection with the Afghan Business Women's federation (AWBF) the report states:

"For Afghanistan Small and Medium Enterprise Development Project (\$1 million), a substantial portion of the funds (\$500,000 in fiscal years 2008 and 2009) were provided to support the daily operations of one NGO, the Afghan Women Business Federation, and does not build the capacity of multiple NGOs."

RESPONSE:

ASMED supports business associations run by women. Financial and technical support was provided to the AWBF to become a sustainable provider of technical assistance and advocacy support to women owned and operated businesses.

The AWBF was created by a core group of 18 women's business associations in 2005, with support from USAID and the Ministry of Commerce of the Islamic Republic of Afghanistan. The associations founded AWBF to create an umbrella organization supporting women's entrepreneurship, as well as to serve as a capacity building network for women's business organizations. This network of associations, which includes national, provincial, and local organizations, provides Afghanistan's women entrepreneurs with the support needed to achieve success in the private sector. AWBF conducts economic development initiatives, mentors young entrepreneurs, and provides membership services in order to address the changing needs of women in business.

AWBF is currently comprised of 122 members: 97 women's business associations, 17 individual women artisans, and eight women-owned and operated companies. AWBF activities include:

- Training member associations and women entrepreneurs in business management, marketing, finance, and technical skills (such as food processing or handicraft design);
- Providing business counseling and mentoring services;
- Promoting trade through sponsored member attendance at local and international exhibitions;
- Developing market linkages by connecting members with national and international buyers and investors;
- Providing showroom and exhibition space for the merchandise of women-owned companies;
- Facilitating access to finance through loans and/or grants for companies of member associations;
- Advocating for economic reforms that improve the business environment for women enterprises;
- Providing access to legal consultation for member associations; and
- Providing the opportunity to women producers to showcase their products in their summer and winter exhibitions and also liaise with other organization for holding exhibition.

Some noteworthy results include:

- Opened the Entrepreneurship Training Center in Kabul;

- Provided more than 1,300 training opportunities in basic and advanced entrepreneurship skills;
- Conducted 192 capacity-building workshops on entrepreneurship, leadership, and women's business association development, benefiting 3,580 members;
- Published a value-added study of women's enterprises in the furniture, jewelry, and textile sectors;
- Held its inaugural conference in February 2009 and second in January 2010 to communicate past achievements, current activities and future objectives and strategy to members, supporting organizations, and the public in order to promote the economic empowerment of Afghan women. They also signed memoranda of understanding with Afghan Ministries of Commerce and Women's Affairs, the Export Promotion Agency of Afghanistan, the Afghanistan Investment Support Agency, the Afghan Chamber of Commerce and Industry, and the Foundation for Culture and Civil Society in order to promote the economic empowerment of Afghan women. Alkozai Tea, Afghan United, and Aria Banks pledged similar cooperation in achieving AWBF's goal of supporting women entrepreneurs; and
- Opened a showroom for members' products in Kabul in May 2009; and
- Opened a design center in Kabul in September 2009 to train expert designers in jewelry, clothing and handicrafts. 22 expert designers have been trained to date.

5. On the bottom of page 14, the report states:

"Of the programs listed in the report, the two intended to support capacity building of NGOs and CSOs were the (1) Initiative to Promote Afghan Civil Society (I-PACS) and the (2) Ambassador's Small Grants Program (ASGP). Both programs had similar objectives—to support Afghan women-led NGOs and CSOs and provide small grants. Despite having similar objectives, State and USAID officials were unaware of the similarity of the programs and did not consult with or use already existing data from the earlier I-PACS program to identify potential NGOs and CSOs suitable for participation in ASGP."

RESPONSE:

The overall goal of the Initiative to Promote Afghan Civil Society (I-PACS) program is to increase the role and viability of civil society in Afghanistan by providing capacity building, training and small grants to civil society organizations showing potential to be sustainable, effective organizations. Specific program objectives were to:

- Ensure informed policy and equitable resource allocation decisions concerning civil society and CSOs development in Afghanistan through assessing the status of civil society in Afghanistan;
- Assist in the development and enforcement of a comprehensive legal framework and its enforcement that would strengthen the CSO sector through ensuring effective implementation of the NGO Law;
- Build the capacity of CSOs to design, implement, manage, monitor and evaluate their activities effectively through training and technical assistance to build the capacity of Afghan civil society organizations;
- Provide funding to CSOs to implement developmental and advocacy projects through providing grants to civil society organizations – especially women-focused organizations – for institutional support, community development, advocacy, and special solicitations.

While the I-PACS program has had a cross-cutting focus on gender equality and support to women-led civil society organizations, its primary purpose is support to the development of the Afghan civil society sector as a whole. The implementation has focused on building a national network of provincially based civil society support centers able to provide services and grants to smaller NGOs around the country.

6. On page 14, the report references the lack of information on specific benefits to women in the Local Governance and Community Development (LGCD) Project:

RESPONSE:

LGCD understands that women's empowerment plays a crucial role in stabilizing Afghanistan. To ensure that more sustainable solutions to women's issues remain

See SIGAR
Comment 6.

after the program finishes, LGCD works with a number of women's civil society organizations on a variety of activities through grants and subcontracts.

Current examples include: The *Helmand Widows Association* (HWA) recently received a grant from LGCD to establish Open Public Bakeries in Lashkargah for widows, women-headed families and other vulnerable women as a means of sustainable income generation (LGCDHL104). The HWA is training 50 such women to operate the bakeries, provide a valuable service to the community and support their families. LGCD has also involved the Department of Women's Affairs (DoWA) in order to encourage greater dialogue between the two groups, which will hopefully continue after the grant activities are completed.

The *Afghan Women Services and Education* (AWSE) organization has worked with LGCD on numerous occasions to provide basic health and hygiene training (LGCDLO106), English and computer training (LGCDLO117), and tailoring and literacy training (LGCDLO033) to the women of Logar Province and staff at DoWA. AWSE has also worked with LGCD to breakdown traditional gender roles and provide training for services usually reserved for men – bicycle and small engine repair, plumbing, carpentry, financial management, and electrical repair – to the citizens of Khost Province (LGCDKH149 and LGCDKH165-7). Established in 2003, AWSE operates in nine of Afghanistan's most dangerous provinces and works to empower women and girls of the community by providing capacity building training.

The *Rehabilitation Organization for Women* (ROW) has also worked with LGCD to provide women's health, baking, gardening and food processing trainings to women in Paktia (LGCDPY251), Ghazni (LGCDGH130) and Khost (LGCDKH065 and 91). One ROW/LGCD partnership in Khost, for example, is currently training 160 Khost women to address their lack of basic health care services, limited formal education, and scarce opportunities for viable livelihoods. Founded in 2007, ROW is the first Khost-based, female-led NGO to register with the Ministry of Economy in Kabul.

Founded in 2002, the *Women Activities and Social Services Association* (WASSA) is the first non-profit women organization in Herat Province, and envisions "equal participation of women & men in all sectors of the country." LGCD is currently contracting WASSA (LGCDHR037) to provide vocational training and apprenticeships in the Guzara district for 160 workers (30 women). Apprenticeships are conducted in cooperation with local businesses based in the

Herat Industrial Park, and WASSA anticipates that many graduates will find long-term employment as a result of the training.

The following are SIGAR’s comments on State and USAID’s joint response to a draft of this report:

1. State and USAID noted that our report did not address the entire 7 years. We focused our analysis on legislation pertaining to Afghan women and girls from 2001 to 2010, as stated in our scope and methodology. We focused on the State Department’s October 2009 report, which was intended to cover activities from 2008 to 2009. Our analysis of the prior years’ earmarks and earmark attributions was limited due to a lack of information in the 2008 report, which covered 2001 to 2008.
2. State and USAID commented that all activities are aligned with the goals stated in the NAPWA. However, the 2009 report to Congress did not demonstrate the alignment of activities with the goals. Further, State and USAID noted in its comments the actions they are undertaking to create a comprehensive strategy based on the NAPWA that will align with its goals and benchmarks.
3. We have noted the additional AIHRC funding in this report.
4. We have updated our information on the ASGP in this report.
5. We have updated our report to reflect this new information.
6. The 2009 report did not include this information but we agree that this type of information would be useful in identifying efforts that support the congressional directive.

(This report was conducted under the audit project code SIGAR-010A).

SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction 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.

Obtaining Copies of SIGAR Reports and Testimonies

To obtain copies of SIGAR documents at no cost, go to SIGAR's Web site (www.sigar.mil). SIGAR posts all released reports, testimonies, and correspondence on its Web site.

To Report Fraud, Waste, and Abuse in Afghanistan Reconstruction Programs

To help prevent fraud, waste, and abuse by reporting allegations of fraud, waste, abuse, mismanagement, and reprisal contact SIGAR's hotline:

- Web: www.sigar.mil/fraud
- Email: hotline@sigar.mil
- Phone Afghanistan: +93 (0) 700-10-7300
- Phone DSN Afghanistan 318-237-2575
- Phone International: +1-866-329-8893
- Phone DSN International: 312-664-0378
- U.S. fax: +1-703-604-0983

Public Affairs

Public Affairs Officer

- Phone: 703-602-8742
 - Email: PublicAffairs@sigar.mil
 - Mail: SIGAR Public Affairs
400 Army Navy Drive
Arlington, VA 22202
-