

# SIGAR

**Special Inspector General for  
Afghanistan Reconstruction**

**SIGAR 22-12 Audit Report**

## DOD Efforts to Recruit, Retain, and Train Women in the Former Afghan National Defense Security Forces: DOD Could Not Show Why It Selected Specific Projects and Did Not Measure Their Effectiveness



**FEBRUARY  
2022**

# SIGAR

## Special Inspector General for Afghanistan Reconstruction

### WHAT SIGAR REVIEWED

In every annual National Defense Authorization Act (NDAA) between fiscal year (FY) 2014 and FY 2020, Congress required the U.S. Department of Defense (DOD) to support women in the Afghan National Defense and Security Forces (ANDSF) by placing conditions on DOD's use of the Afghanistan Security Forces Fund (ASFF). The NDAs required DOD to spend at least \$10 million annually to support women in the ANDSF. FY 2020's NDAA required DOD to spend between \$10 million and \$45.5 million in support of women in the ANDSF.

A significant portion of DOD support to women within the ANDSF was dedicated to recruiting, retaining, and training women in both the Afghan National Army (ANA) and Afghan National Police (ANP). Between FY 2014 and FY 2020, the ASFF Justification Books, an annual document outlining DOD's planned use of funds to develop the ANDSF, stated that DOD spent \$56.5 million in incentives and training courses towards this goal, allocating this money toward 18 incentives and 6 training courses. Specifically, DOD spent \$34.1 million on incentives and \$22.4 on training courses.

The objectives of this audit were to assess the extent to which DOD (1) adhered to requirements to document its processes, procedures, and justifications for selecting the incentives and training courses it funded to promote the recruitment and retention of women in the ANDSF, and (2) measured the results of its efforts and determined that these efforts met intended goals to promote the recruitment, training, and retention of women in the ANDSF.

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February 2022

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### SIGAR 22-12-AR AUDIT REPORT

#### WHAT SIGAR FOUND

The U.S. ceased providing support to the ANDSF following its collapse and the Taliban's takeover of the Afghan government in August 2021. However, our findings in this report show that DOD did not comply with federal requirements and departmental policies related to record retention and program oversight. These issues may permeate beyond DOD's support for women in the ANDSF because the department may implement similar programs and projects in other difficult environments. As such, our findings herein remain relevant since challenges presented by difficult environments do not absolve the department from meeting record retention and program oversight obligations.

SIGAR found that DOD did not retain required records about project selection and implementation pertaining to the incentives—such as financial incentives to join or remain in the force, or non-financial incentives such as on-base child care—and training courses it funded to support women in the ANDSF. SIGAR also found that DOD did not measure the effectiveness of its efforts to recruit, retain, and train women in the ANDSF.

Both U.S. law and DOD instructions require that DOD retain documents describing how and why decisions are made, such as project selection and funding levels. However, DOD did not provide SIGAR with any documentation showing the process it used or justifications for why it funded the incentives and training courses it selected to support women in the ANDSF. DOD stated that operating in a contingency environment like Afghanistan hindered its ability to retain records. DOD did not provide additional justification or explanation for why it could not maintain the necessary records in a contingency environment. U.S. law and DOD instructions mandating records retention do not provide an exception for contingency environments.

DOD did not create any measurable targets or goals for how many women in the ANDSF would receive gender-specific incentives, or the percent of women that would be recruited or retained through the provision of these incentives. DOD used the total number of women in the ANDSF as the sole performance indicator for its incentives and training courses. DOD did not measure the efficacy of any specific incentives or training courses, or how they contributed to the actual retention, recruitment, and training of women in the ANDSF. For example, while DOD offered various incentives to retain women in the ANDSF, it did not track whether the women who received those incentives actually stayed in the ANDSF or the extent to which the incentives factored into any decision to stay in the forces. In fact, DOD did not track the retention of women in the ANDSF, at all.

DOD fell well short of its goals for increasing the total number of women in the ANA and ANP. In 2014, CSTC-A began using annual commitment letters with the Afghan Ministries of Defense (MOD), Interior (MOI), and Finance, wherein the ministries had to meet prescribed conditions in order to receive certain ASFF funding. One of the goals established in the commitment letters included increasing the total number of women in the ANDSF. Specifically, in the commitment letters with MOD from 2014 to 2018, CSTC-A established a goal of increasing the number of women in the ANDSF to 10,000 by 2020. The 2018 commitment letters, also used through 2019, set a goal for the MOD to recruit 800 women annually and the MOI to recruit 1,000 women annually.

In 2018, Combined Security Transition Command–Afghanistan (CSTC-A) adopted its Gender Integration and Participation Plan of Action and set a new goal of increasing the number of women in the ANDSF to 5 percent of the total force, but did not state when this goal would be accomplished. From fiscal year 2018 through July 2021, the validated ANDSF force strength was 277,706 personnel, meaning 13,885 women would need to be in the ANDSF to meet the 5 percent goal. As of the most recently available data, there were 1,472 women within the MOD as of November 20, 2020, and 4,017 women within the MOI as of September 30, 2020. Taken together, the MOD and MOI had 5,489 women in their ranks, or just approximately 2.0 percent of the total number of ANDSF personnel. This figure is significantly below either the original goal of 10,000 women in the ANDSF, or the more recent goal of 5 percent women in the ANDSF.

The Directors of General Affairs at both the MOD and MOI stated that recruitment numbers remained low for women because of the systemic barriers, such as restrictions on engaging in the workforce, societal norms, lack of familial support, high illiteracy rates, and gender-based harassment and violence. While the barriers to women serving in the ANDSF were known prior to 2014, neither DOD nor CSTC-A provided any documentation showing how they considered these barriers when developing the incentives and training courses it funded, or when creating their goals for the total number of women in the ANDSF.

## WHAT SIGAR RECOMMENDS

SIGAR is not making any recommendations because the United States ceased support for the ANDSF following the collapse of the ANDSF and the Afghan government to the Taliban in August 2021.

SIGAR provided a draft of this report to DOD for review and comment. DOD did not provide comments. Should DOD provide comments at a later date, SIGAR will update the report and post it on its public website.



**SIGAR**

Office of the Special Inspector General  
for Afghanistan Reconstruction

February 4, 2022

The Honorable Lloyd J. Austin III  
Secretary of Defense

General Kenneth F. McKenzie Jr.  
Commander, U.S. Central Command

This report discusses the results of SIGAR's audit of the U.S. Department of Defense's (DOD) use of funds to recruit, retain, and train women in the Afghan National Defense Security Forces (ANDSF). We are not making any recommendations because the U.S. ceased providing support to the ANDSF following its collapse and the Taliban's takeover of the Afghan government in August 2021. However, our findings in this report show that DOD did not comply with federal requirements and departmental policies related to record retention and program oversight. These issues may permeate beyond DOD's support for women in the ANDSF because the department may implement similar programs and projects in other difficult environments. As such, our findings herein remain relevant since challenges presented by difficult environments do not absolve the department from meeting record retention and program oversight obligations.

We found that DOD did not retain the necessary records about project selection and implementation processes pertaining to incentives and training for women in the ANDSF. We also found that DOD did not set goals or track the efficacy of its efforts to recruit, retain, and train women in the ANDSF.

We provided a draft of this report to DOD for review and comment. DOD did not provide comments. Should DOD provide comments at a later date, we will update the report and post it on our public website.

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

John F. Sopko  
Special Inspector General  
for Afghanistan Reconstruction

# TABLE OF CONTENTS

Background .....	2
DOD Did Not Provide Documentation Identifying The Processes and Procedures Used When Selecting Incentives and Training Courses to Support Women in the ANDSF .....	5
DOD’s Only Measure of Progress Was the Total Number of Women in the ANDSF, And It Did Not Measure Whether Its Incentives and Training Courses Were Successful.....	6
Conclusion.....	7
Recommendations .....	8
Agency Comments .....	8
Appendix I - Scope and Methodology .....	9
Appendix II - Acknowledgments .....	10

## FIGURES

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Figure 1 - Number of Women in the ANDSF from FY 2014 through 2020 .....	1
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## ABBREVIATIONS

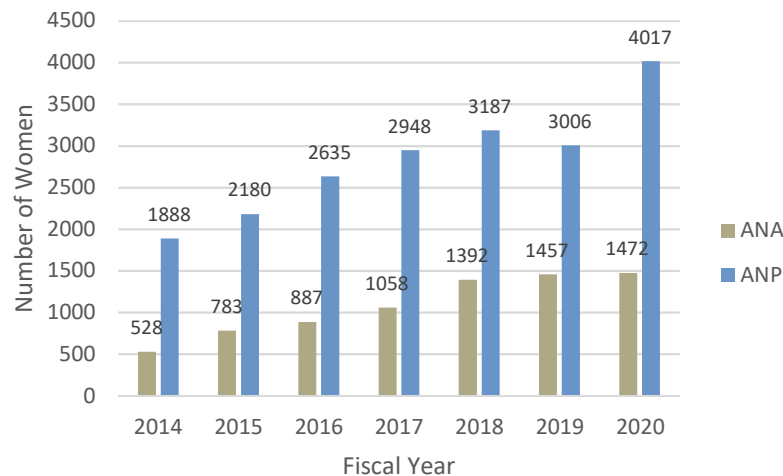
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ANA	Afghan National Army
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
ASFF	Afghanistan Security Forces Fund
CSTC-A	Combined Security Transition Command–Afghanistan
DOD	Department of Defense
FY	fiscal year
GAO	Government Accountability Office
GIPPA	Gender Integration and Participation Plan of Action
MOD	Ministry of Defense
MOI	Ministry of Interior
NDAA	National Defense Authorization Act
SOP	standard operating procedures

Women in Afghanistan have a history of being excluded from many workplaces, including public employment and the military. To drive social progress, build Afghan defense forces, and improve the lives of Afghan women, the United States government made the recruitment, training, and retention of women in the Afghan National Defense Security Forces (ANDSF) a priority.<sup>1</sup> According to the Department of Defense’s (DOD) Afghan Security Forces Fund (ASFF) Justification Books, DOD invested more than \$56.5 million to support women in the ANDSF from fiscal years (FY) 2014 through FY 2020.<sup>2</sup> Of these funds, \$34.1 million was spent on 18 incentive efforts, and \$22.4 million was spent on 6 training courses intended to better integrate and retain women in ANDSF. For the purposes of this report, “incentives” are defined as monetary benefits provided consistently to encourage recruitment and retention; and “training courses” are defined as authorized courses that DOD said provided women with the tools and skills necessary to improve performance in their respective roles.<sup>3</sup>

From FY 2014 through 2020, the number of women in the ANDSF more than doubled.<sup>4</sup> The number of women in the Afghan National Army (ANA) increased from 528 women in FY 2014, to 1,472 women in FY 2020. The Afghan National Police (ANP) increased its female force from 1,888 women in FY 2014, to 4,017 women in FY 2020. See figure 1 for a summary of the data.<sup>5</sup>

**Figure 1 - Number of Women in the ANDSF from FY 2014 through 2020**



Source: SIGAR analysis of DOD data as of December 9, 2020.

<sup>1</sup> Department of Defense, *Enhancing Security and Stability in Afghanistan*, Report to Congress in Accordance with Section 1225 of the National Defense Authorization Act for FY 2020, as amended, June 2020, p. 41. For the purposes of this report, the “ANDSF” refers only to the Afghan National Army and the Afghan National Police.

<sup>2</sup> Office of the Secretary of Defense, *Department of Defense Budget, Justification for FY2021 Overseas Contingency Operations (OCO) Afghanistan Security Forces Fund (ASFF)* from FY 2014 to 2020. The ASFF Justification Books for each year outlined the approved spending amount required to sustain the Afghan National Army and Afghan National Police according to the commitment made by the U.S. to the Afghan government. They provided the expended amounts from the two prior fiscal years verifying historical spending. Unless otherwise noted, all years listed in this report are U.S. government fiscal years, which begin October 1 and end September 30.

<sup>3</sup> In addition to incentives and training courses, U. S. taxpayer funds were spent on other initiatives and infrastructure for women in the ANDSF. DOD spent \$67 million on infrastructure, such as barracks or daycare and training facilities, supporting women in the ANDSF from FY 2014 through FY 2020. We are unable to calculate the total spent on other initiatives for women in the ANDSF because DOD was unable to provide documentation verifying its expenses.

<sup>4</sup> The ANDSF was comprised of the ANA, Afghan Air Force, ANP, and other Afghan security organizations. The Afghan Ministry of Defense oversaw the ANA and Afghan Air Force, and the Ministry of Interior oversaw the ANP. DOD, *Report on Progress Toward Security and Stability in Afghanistan*, November 2010, section 2.11.4, p. 40–41.

<sup>5</sup> Our review focused on DOD’s efforts to increase the recruitment, retention, and training of women within the ANA and the ANP. We did not review DOD efforts related to the recruitment, retention, and training of women in the Afghan Air Force.

Despite the progress from FY 2014 through 2020, women still made up only a small percentage, approximately 2 percent, of ANDSF personnel.<sup>6</sup> Furthermore, according to DOD and Afghan ministry officials, women often entered the ANDSF without an education. According to the same officials, women also faced harassment, assault, and a lack of support from their families and male counterparts in the ANDSF.

The objectives of this audit were to assess the extent to which DOD (1) adhered to requirements to document its processes, procedures, and justifications for selecting the incentives and training courses it funded to promote the recruitment and retention of women in the ANDSF, and (2) measured the results of its efforts and determined that these efforts met intended goals to promote the recruitment, training, and retention of women in the ANDSF.

To accomplish our objectives, we reviewed documentation, such as laws, policies, and procedures governing the use and disbursement of Afghan Security Forces Funds; ASFF Justification Books; and relevant National Defense Authorization Acts (NDAAs) from FY 2014 to FY 2020. We examined DOD data regarding recruitment and retention numbers for women in the Ministries of Interior (MOI) and Defense (MOD), especially female enrollment rates within the ANP and ANA. We also reviewed the Combined Security Transition Command–Afghanistan’s (CSTC-A) Gender Integration and Participation Plan of Action (GIPPA) and the *Afghan National Action Plan on United National Security Council Resolution 1325* (“National Action Plan”) to determine requirements for women’s participation.<sup>7</sup> Further, we reviewed documentation regarding DOD’s ongoing efforts to support women in the ANDSF, such as training documents, course offerings, and attendance information. We also reviewed data from Afghan Personnel and Pay System to determine recruitment and retention numbers. We interviewed the Directors of Gender Affairs at the MOD and at the MOI, in addition to stakeholders from the DOD and CSTC-A stationed in Kabul, Afghanistan. We conducted our work in Washington, DC, and Arlington, Virginia, from November 2020 through January 2022, in accordance with generally accepted government auditing standards.

## BACKGROUND

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Each year from FY 2014 through 2020, the NDAAs required that DOD allocate a minimum of \$10 million of ASFF monies annually to support women in the ANDSF, totaling a minimum of \$70 million over that period. For example, in the FY 2020 NDAA, Congress required DOD to allocate at least \$10 million, and up to a maximum \$45.5 million, of ASFF for “the recruitment, integration, retention, training, and treatment of women in the Afghan National Defense and Security Forces.” Each NDAA specified that DOD could use the ASFF funds for a variety of activities to support women in the ANDSF, such as recruiting and retention incentives; support for gender programs at the MOD and MOI; the development and dissemination of gender and human rights training materials; addressing harassment and violence against women in the ANDSF; supporting Family Response Units that aid women; and perception campaigns.<sup>8</sup> In response to the NDAA requirements, DOD spent approximately \$127.4 million, including \$67 million to construct facilities that supported women in the ANDSF, \$34.1 million in incentives, and \$22.4 million in training for women in the ANDSF.<sup>9</sup>

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<sup>6</sup> As of June 2020, DOD reported that the ANDSF consisted of 277,706 soldiers and police, with 178,815 persons in the ANA, and 98,981 persons in the ANP. DOD, *Enhancing Security and Stability in Afghanistan*, June 2020, p. 34.

<sup>7</sup> The GIPPA detailed efforts to promote the recruitment and retention of women in the ANDSF. The National Action Plan was designed in response to UN Security Council Resolution 1325 by the Government of Afghanistan, in coordination with DOD, to increase female participation in the ANDSF.

<sup>8</sup> Perception campaigns are strategies designed to improve perceptions and behaviors toward women in the ANDSF in order to change community perceptions toward women in the security. These campaigns include rebranding and marketing campaigns to recruit women and promote a career in ANA or ANP.

<sup>9</sup> In October 2020, we issued a report examining DOD’s construction of facilities to support women in the ANDSF and found that better planning and program oversight could have helped DOD ensure funds contributed to the recruitment, retention, and integration of women into the ANDSF. (See, SIGAR, *Facilities to Support Women in the Afghan Security Forces: Better*



CSTC-A assigned a Resolute Support Gender Advisor Group to oversee each of DOD's efforts supporting women in the ANDSF and to coordinate with the Afghan MOD and MOI. The goal of DOD's efforts was to assist the Afghan government implement its National Action Plan to increase female participation in the ANDSF.<sup>10</sup> As a part of this effort, the Resolute Support Gender Advisor Group sought to address the root causes of low female participation in the ANDSF, such as cultural and societal norms, illiteracy, availability of resources for women, career progression issues, and gender-based violence. To address these issues and promote the role of women in the ANDSF, the Resolute Support Gender Advisor Group implemented the GIPPA, an action plan CSTC-A developed for integrating women in to the ANDSF, which consisted of four main lines of effort to support women in the ANDSF: promoting, recruiting, retaining, and training.<sup>11</sup>

Women in the ANA were eligible for eight gender-specific incentives, while women in the ANP were eligible for ten gender-specific incentives. Of the \$34.1 million DOD spent on incentives for women in the ANDSF, DOD spent \$15.7 million to support women in the ANA, and \$18.4 million to support women in the ANP. In response to our request for information, DOD said that it spent "\$18.4 million" on incentives between 2016 and 2020 for the ANP, and "\$154.3 million" on incentives for the ANA between 2019 and 2020. The expenditures DOD reported to us differed from those presented in the ASFF Justification Book for the department.

From FY 2014 through FY 2020, women in the ANA and ANP were eligible for six training courses. In 2021, DOD only supported three training courses for women in the ANA and ANP—English language, literacy, and computer skills—which were all part of the Gender Occupational Opportunities Development program. In the past, DOD funded additional training courses to support women, including trainings for: technical skills, reporting and responding to sexual or gender-based violence, gender policy development and execution, policing, leadership development, and international opportunities. In addition, women in the ANA and ANP also attended a separate gender-neutral basic training course, which included weapons and operational training that are not considered in this audit.<sup>12</sup> While the ANA reserved a total of 400 slots for women in its gender-neutral basic training course, it is unclear if the ANP also reserved slots for women in this course.

Of the \$22.4 million DOD spent on training courses for women in the ANDSF, DOD spent \$14.4 million for women in the ANA, and spent \$8.0 million for women in the ANP. In response to our request for information, DOD could only provide the spending amounts for its Specialized Gender Training as \$1.3 million spent from FY 2016 through FY 2020 for the MOI, and \$730,875 spent for the MOD from FY 2019 through FY 2020.<sup>13</sup> DOD did not respond to our requests to clarify spending amounts for all years within our scope.

In addition to incentives and training courses, DOD also funded numerous initiatives to assist women in the ANDSF, but DOD was unable to provide us the cost of these initiatives. For the purposes of this report, we defined "initiatives" as specific activities or programs that support the retention and quality of work for women in both the ANA and ANP. All 13 initiatives for women in the ANDSF were active as of May 2021, and included programs to provide women with outlets to report sexual crimes and domestic issues through the Family

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*Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration*, SIGAR-21-04-AR, October 15, 2020.)

<sup>10</sup> Ministry of Foreign Affairs, Directorate of Human Rights and Women's International Affairs, *Afghanistan's National Action Plan on UNSCR 1325 Women, Peace and Security 2015–2022*, June 2015.

<sup>11</sup> From late 2020 through August 2021, DOD withdrew its forces from Afghanistan. During the drawdown, CSTC-A transitioned into the Defense Security Cooperation Management Office–Afghanistan. This new office maintained responsibility for the oversight of ASFF-funded activities.

<sup>12</sup> We did not include DOD-funded training courses that were not reported as specifically intended to enhance recruitment, retention, or training of women, as opposed to training courses available for everyone in the ANDSF that were intended to bolster the overall force.

<sup>13</sup> Specialized Gender Training includes training courses and efforts targeted to help women in the ANDSF to develop skills such as, but not limited to, literacy, computer, and office skills. (See, Office of the Secretary of Defense, *Department of Defense Budget, Justification for FY2021 Overseas Contingency Operations (OCO) Afghanistan Security Forces Fund (ASFF)*, FY 2021, p. 41.

Response Units. This report does not examine the “initiatives” funded by DOD to support women in the ANDSF because DOD did not provide us with substantive financial or programmatic information.

## Requirements to Promote Women’s Participation in the ANDSF and Retain Records

Dating back to FY 2014, each annual NDAA required DOD to allocate some ASFF funds toward recruitment, retention, and training efforts that increase women’s participation in the ANDSF, and remove barriers to entry or progression for female employees.<sup>14</sup> In addition to the NDAA requirements, the National Action Plan, GIPPA, and CSTC-A’s commitment letters with the MOD and MOI, all called for increased female participation in the ANDSF.<sup>15</sup> These included the following:

- The National Action Plan, a plan to implement UN Security Council Resolution 1325, discussed the steps needed to address challenges faced by Afghan women, such as discrimination, harassment, economic participation, and their involvement with the ANDSF.
- Building on the National Action Plan, GIPPA stated the goals of NATO Resolute Support mission’s efforts to increase female participation in the ANA and ANP. Of the four lines of effort in the GIPPA, three related to supporting women in the ANDSF: respect and security of women in ANDSF, capacity building of the ANDSF, and force structure and planning. GIPPA also established a goal of increasing the proportion of women in the ANDSF to 5 percent of the total force.
- Between 2014 and 2018, CSTC-A established commitment letters with the MOD and MOI on an annual basis. The final commitment letters for 2018, which were also used in 2019, required the MOD to recruit 800 women annually and required the MOI to recruit 1,000 women annually. These commitment letters also contained requirements for training and promotion opportunities, known as Tashkil availability, for women in the MOD and MOI.

Separately, U.S. laws, DOD instructions, and federal best practices established requirements for records maintenance, program planning and management, and the financial approval of ASFF projects. These included the following:

- U.S. Code Section 3101 of Title 44 requires that U.S. federal agencies make and preserve records containing adequate and proper documentation of policies, decisions, procedures, and essential transactions.
- DOD Instruction 5015.02 outlines the records management requirements for all DOD entities, such as the maintenance of accurate records to provide the information foundation for decision making at all levels, including mission planning and operations. The instruction states that records are evidence of DOD organization, functions, policies, procedures, decisions, and activities.
- *Government Accountability Office Standards for Internal Control in the Federal Government* states that a project managers must define “objectives in specific terms,” such as “what is to be achieved, who is to achieve it, how it will be achieved, and the time frames for achievement.”<sup>16</sup> The Government Accountability Office (GAO) guidance also states that project managers must define these objectives in “measurable terms so that performance toward achieving those objectives can be assessed.”<sup>17</sup>

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<sup>14</sup> Barriers to entry included cultural issues such as discouragement from joining the workforce, and familial and childcare responsibilities.

<sup>15</sup> CSTC-A first established the commitment letters in 2014 to encourage necessary reforms and build capacity in Afghanistan’s security ministries and the ANDSF. In the annual commitment letters, CSTC-A required the MOD, MOI, and Afghan Ministry of Finance to meet prescribed conditions in order to receive certain funding.

<sup>16</sup> Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government*, updated September 2014, p. 42.

<sup>17</sup> GAO, *Standards for Internal Control in the Federal Government*, updated September 2014, p. 42.

- *Standard Operating Procedure for the Combined Security Transition Command–Afghanistan Planning, Programming, Budgeting, and Execution for the Afghanistan Security Forces Fund* (hereafter “SOP”) outlines the budget approval process for ASFF activities. The SOP required that CSTC-A “exercise a resource strategy with systems and processes that allow auditability, allocate resources transparently, and maintain flexibility to meet operational requirements.”<sup>18</sup> It further states, “CSTC-A personnel have a fiduciary responsibility to be good stewards of taxpayer dollars, which includes ASFF, the CSTC-A DOD appropriation. All personnel will deliberately execute the appropriation through planning, programming (requirements development), budgeting, execution (procurement), and sustainment.”<sup>19</sup>

## DOD DID NOT PROVIDE DOCUMENTATION IDENTIFYING THE PROCESSES AND PROCEDURES USED WHEN SELECTING INCENTIVES AND TRAINING COURSES TO SUPPORT WOMEN IN THE ANDSF

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Between 2014 and 2020, DOD funded 37 efforts to promote the recruitment and retention of women in the ANDSF, including 18 incentives, 13 initiatives, and 6 training programs. Of these, all incentives remained active through September 2021, but only one training program, the Gender Occupational Opportunities Development program, which trained women in computer skills, English language, and literacy, remained active through September 2021. Although DOD provided us with information listing all 37 efforts, it did not have information supporting the expenses and details of the 13 initiatives authorized to support women in the ANDSF. Additionally, DOD did not provide us with documentation showing either its process or reasoning for selecting which incentives and training courses it undertook in order to comply with the NDAA provisions intended to support women in the ANDSF. DOD officials told us that it selected incentives and training courses “based on need,” but did not have any documentation to support that assertion, nor could they provide any documentation of their decision-making process.

Federal law and DOD instructions, such as U.S. Code Section 3101 of Title 44 and DOD Instruction 5015.02, require DOD to retain and preserve records that describe how and why decisions, such as what projects to pursue, were made. The instructions further outline DOD-specific requirements for records management related to all programs and activities. While both U.S. law and DOD Instructions require that DOD retain documents that describe how and why decisions, such as project selection and funding levels, are made, DOD was unable to provide any documentation for why it selected the projects it funded that were supposed to support the recruitment, training, or retention of women in the ANDSF.

DOD officials told us that project selection was based on the needs of the ANA and ANP, determined in consultation with the Afghan government and other donors to the Afghan government, but the DOD officials did not provide any documentation to support these assertions. Specifically, CSTC-A officials told us the command worked with the MOD and MOI Gender Directorates and the Resolute Support Gender Office to discuss the aim and purpose of each proposed project, its projected effectiveness, its value to the ANDSF, and the number of women potentially impacted. When we requested documentation detailing this consultation and approval process, DOD instead provided documentation for the ASFF budget approval process. The ASFF budget approval process is outlined in the SOP. However, the SOP does not provide any specific selection or approval criteria for projects, and DOD did not provide any documentation showing how its process conformed to the SOP requirements. The primary requirement from the SOP was that the funding directly builds, trains, equips, or sustains the ANDSF. According to CSTC-A, if a project met that requirement, it was approved.

DOD stated that due to its operation in a contingency environment like Afghanistan, the ability to retain necessary records was a difficult task. DOD provided no additional justification or explanation for why it could not maintain the necessary records in a contingency environment. U.S. Code Section 3101 of Title 44 and DOD

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<sup>18</sup> SOP, updated March 22, 2020, p. 4.

<sup>19</sup> SOP, updated March 22, 2020, p. 4.

Instruction 5015.02 do not contain exceptions for records retention in a contingency environment. Because DOD did not retain the project selection and justification documents for its efforts to support women in the ANDSF, it cannot determine why each project was selected or its impact. Furthermore, the lack of documentation deprives DOD, and the U.S. government more broadly, of the opportunity to evaluate the outcomes of these programs and develop lessons on how future programs promoting gender equity in military contexts could be improved.

## DOD'S ONLY MEASURE OF PROGRESS WAS THE TOTAL NUMBER OF WOMEN IN THE ANDSF, AND IT DID NOT MEASURE WHETHER ITS INCENTIVES AND TRAINING COURSES WERE SUCCESSFUL

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DOD exclusively relied on the total number of women in the ANDSF as the sole indicator for measuring its progress in increasing women's representation in the ANDSF. However, that singular measure does not provide information necessary to determine whether DOD's specific incentives and training courses actually contributed to any changes, positive or negative, in recruitment and retention.

DOD did not develop performance measures, specific and measurable targets, or overall outcomes for the incentives and training courses it funded from FY 2014 through FY 2020 to recruit, train, and retain women in the ANDSF. Instead, DOD officials told us that they measured the success of its incentives and training courses by tracking the total number of women in the ANDSF. However, relying on that singular metric does not provide the information necessary to determine the success of specific efforts, how those efforts contributed to recruitment and retention, or which efforts should be retained, revised, or terminated.

DOD policy instruction and GAO guidance call for federal agencies to retain documents showing decision-making and approval processes that result in the expenditure of federal funds. For example, DOD Instruction 5015.12 outlines records management requirements and specifically note the importance of accurate records management in mission planning, operations, and sound decision making. Similarly, GAO's *Standards for Internal Control in the Federal Government* states that effective project management requires defined "objectives in specific terms," such as "what is to be achieved, who is to achieve it, how it will be achieved, and the time frames for achievement."<sup>20</sup> This GAO guidance also states that objectives should be written in "measurable terms so that performance toward achieving those objectives can be assessed."<sup>21</sup> Despite this guidance, DOD did not set any goals, nor did it measure the impact of its incentives and training efforts on the recruitment and retention of women in the ANDSF.

Additionally, DOD did not create any measurable targets or goals for how many women in the ANA or ANP should have received gender-specific incentives, or the percent of women that it aimed to retain using these incentives. However, according to information provided by DOD, 51 percent of the women in the ANA did not receive gender incentives, and a third of the women in ANP who qualified for recruitment incentives received them late.<sup>22</sup>

Similarly, DOD did not provide any documentation demonstrating that it tracked the monthly attendance and overall graduation rates for any of its training courses prior to FY 2021, nor did DOD provide documentation demonstrating it established measurable targets or goals related to its training efforts, such as the number of women who should graduate from a course in a given timeframe, how the training would contribute to retention, or how long women were required to stay in the ANDSF following the program's completion.

DOD did not provide any documentation detailing how it measured the impact of its incentive and training efforts on the recruitment and retention of women in the ANDSF. In response to one of our requests, DOD

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<sup>20</sup> GAO, *Standards for Internal Control in the Federal Government*, updated September 2014, p. 42.

<sup>21</sup> GAO, *Standards for Internal Control in the Federal Government*, updated September 2014, p. 42.

<sup>22</sup> Women should have received recruitment incentives upon completion of their enlistment or initial training. However, due to issues with integrating the Afghan Personnel and Pay System within MOI, many women's payments were delayed by an unknown amount of time until the system was fully integrated in February 2021.

stated, “Due to many of these programs being in their infancy, it is difficult to measure overall effectiveness.” Separately, DOD officials told us that their metrics for measuring program effectiveness “are not strong.” Finally, DOD noted, “a great deal of what [Resolute Support] Gender [Office] does is aimed at reducing the barriers while addressing cultural issues, [thus] there is no way to evaluate as to how much any one initiative or incentive is effective.” DOD did not provide evidence that any incentive or training contributed to the increasing number of women in the ANDSF.

DOD said that it used the total number of women in the ANA and ANP as the measure of its success in recruiting, retaining, and training women in the ANDSF. However, even by this measure, DOD fell well short of its goal. In its annual commitment letters with the Afghan government, CSTC-A set goals for increasing the total number of women in the ANDSF. The Afghan government established a goal of recruiting 5,000 women by 2014 in the ANP, a goal which was already set to fail according to an Oxfam report.<sup>23</sup> Regardless, CSTC-A established a goal to increase the number of women in the ANDSF to 10,000 by 2020. The final commitment letters, issued in 2018 and used through 2019, set a goal for the MOD to recruit 800 women annually and for the MOI to recruit 1,000 women annually. In 2019, CSTC-A adopted GIPPA and set a new goal of increasing the number of women in the ANDSF to 5 percent of the total force, but did not state when this goal should be accomplished.

From FY 2018 through FY 2021, the validated ANDSF force strength was 295,562 personnel, meaning 13,885 women would need to be in the ANDSF to meet the 5 percent goal.<sup>24</sup> As of the most recently available data prior to August 2021, there were 1,472 women within the ANA as of November 20, 2020, and 4,017 women within the ANP as of September 30, 2020. Taken together, the ANA and ANP had 5,489 women in their ranks, or approximately 2.0 percent of the total number of ANDSF personnel. This figure is significantly below either the original goal of 10,000 women in the ANDSF, or the more recent goal of 5 percent women in both the MOI and MOD.

The Directors of General Affairs at both MOD and MOI stated that recruitment numbers remained low for women because of the systemic barriers they face, such as restrictions on engaging in the workforce, societal norms, lack of familial support, high illiteracy rates, and gender-based harassment and violence. While the barriers to women serving in the ANDSF were known prior to 2014, neither DOD nor CSTC-A provided any documentation showing how they considered those barriers when developing and approving women’s incentives and training courses, or when creating goals for the total number of women in the ANDSF.

As discussed previously, CSTC-A told us that operating in a contingency environment hampered its ability to record and retain required documentation. As a result, CSTC-A stated that it was unable to locate records related to retention goals and progress. Due to the lack of documentation, DOD has no evidence that the incentives and training courses provided had any positive impact on the recruitment, retention, and training of women in the ANDSF.

## CONCLUSION

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From FY 2014 through 2020, DOD was required by successive NDAs to develop programs and activities to support the recruitment, retention, integration, and training of women in the ANDSF. DOD responded by stating they spent approximately \$56.5 million on incentives, initiatives, and training courses for women in the ANDSF, thus bolstering the forces and spurring social and economic development.<sup>25</sup> However, while both U.S. law and DOD instructions require that DOD retain documentation regarding how and why decisions are made, such as

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<sup>23</sup> Oxfam, *Women and the Afghan Police: Why a law enforcement agency that respects and protects females is crucial for progress*, September 2013, p. 2.

<sup>24</sup> The calculation is based on the force size of 277,706, which excludes Afghan Local Police. (See, DOD, *Enhancing Security and Stability in Afghanistan*, June 2020, p. 29.)

<sup>25</sup> DOD, *Enhancing Security and Stability in Afghanistan*, June 2020, p. 41.

project selection and funding levels, DOD did not provide us with any documentation showing why it selected the projects it did to support women in the ANDSF.

Furthermore, DOD did not track the efficacy of its efforts to recruit, train, or retain women in the ANDSF, and instead used the total numbers of women in the ANA and ANP as the sole indicators for measuring its progress in increasing women's participation. The total amount of women in the ANA and ANP are poor indicators for DOD's performance because, among other shortcomings, they do not show how DOD's efforts contributed to a specific goal. Nevertheless, even by that measure, DOD fell well short of its targets.

The absence of records detailing the planning and effectiveness of programs to recruit, train, and retain women in the ANDSF, coupled with DOD's inability to meet the one metric it established to measure success, casts doubt on the programs' overall impact and effectiveness. Furthermore, with the fall of the Afghan government and the takeover of Afghanistan by the Taliban in August 2021, any gains that may have directly or incidentally occurred as a result of DOD's incentives, initiatives, and training courses are now effectively erased.

Because the U.S. ceased support for the ANDSF following the events of August 2021, we are not making any recommendations in this report. However, DOD should consider our findings and take meaningful actions to comply with federal law and departmental instructions related to records retentions and program oversight, regardless of whether the programs at issue are implemented in a contingency environment.

## RECOMMENDATIONS

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We are not making any recommendations because the United States ceased support for the ANDSF following the collapse of the ANDSF and the Afghan government to the Taliban in August 2021.

## AGENCY COMMENTS

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We provided a draft of this report to DOD for review and comment. DOD did not provide comments. Should DOD provide comments at a later date, we will update the report and post it on our public website.



## APPENDIX I - SCOPE AND METHODOLOGY

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This report provides the results of our audit of the training courses and incentives funded by the Department of Defense (DOD) from fiscal year (FY) 2014 through FY 2020 in support of the recruitment, retention, and integration of women into the Afghan National Defense and Security Forces (ANDSF).<sup>26</sup> The objectives of this audit were to assess the extent to which DOD (1) adhered to requirements to document its processes, procedures, and justifications for selecting the incentives and training courses it funded to promote the recruitment and retention of women in the ANDSF, and (2) measured the results of its efforts and determined that these efforts met intended goals to promote the recruitment, training, and retention of women in the ANDSF.

To assess the extent to which DOD adhered to requirements to document its processes, procedures, and justifications for selecting the incentives and training courses it funded to promote the recruitment and retention of women in the ANDSF, we requested—but did not receive—documentation showing that the Combined Security Transition Command–Afghanistan (CSTC-A) measured the success of projects with measurable goals. Regarding CSTC-A management action relating to this objective, we reviewed CSTC-A's 2019 Gender Integration and Participation Plan of Action and the Afghan National Action Plan on UN Security Council Resolution 1325 (hereafter “National Action Plan”).

To assess the extent to which DOD measured the results of its efforts to promote the recruitment, training, and retention of women in the ANDSF, we requested—but did not receive—documentation on the measures and metrics used by DOD to track the progress of retention and recruitment. We examined a breakdown of the total force numbers provided by CSTC-A and *Enhancing Security and Stability in Afghanistan* reports from fiscal year 2014 to 2020 that reported on growth of female ANDSF personnel.

To accomplish our objectives, we reviewed documentation, such as laws, policies, and procedures governing the use and disbursement of the Afghan Security Forces Fund (ASFF), ASFF Justification Books, and relevant National Defense Authorization Acts (NDAA) from FY 2014 through FY 2020. We examined DOD data regarding recruitment and retention numbers for women in the Ministries of Interior Affairs (MOI) and Defense (MOD), specifically the female enrollment rates within the Afghan National Police and Afghan National Army. We also reviewed CSTC-A's Gender Integration and Participation Plan of Action (GIPPA) and the National Action Plan to determine requirements for women's participation. We further reviewed documentation regarding DOD's ongoing efforts to support women in the ANDSF, such as training documents, course offerings, and attendance information. We also reviewed data from the Afghan Personnel and Pay System and the system's manual to determine recruitment and retention numbers. We interviewed the Directors of Gender Affairs at the MOD and MOI, the MOD Inspector General, and stakeholders from DOD and CSTC-A stationed in Kabul, Afghanistan.

We used DOD computer-processed data from the Afghan Personnel and Pay System to identify the incentives provided to women from FY 2014 through FY 2020. We also used this data to determine the total number of women in the ANDSF, recruitment date, years served, rank, age, and current status for each woman in the ANDSF. We determined that the data was not sufficiently reliable, but due to the absence of records and corroborating information from DOD, this data provided a baseline for what DOD has consistently been reporting. Our findings related to computer-processed data and data reliability are included in the findings of the report.

We conducted our audit work in Arlington, Virginia; Washington DC; and Kabul, Afghanistan, from November 2020 to January 2022, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

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<sup>26</sup> For the purposes of this report, the “ANDSF” refers only to the Afghan National Army and the Afghan National Police.

## APPENDIX II - ACKNOWLEDGMENTS

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Noah Clarke, Program Analyst



This performance audit was conducted  
under project code SIGAR-144A.

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