

SIGAR

Special Inspector General for
Afghanistan Reconstruction

SIGAR 23-24 Audit Report

Healthcare in Afghanistan: USAID Did Not Perform All Required Monitoring, But Efforts Reportedly Contributed to Progress in Vital Services



MAY
2023

SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

Since 2002, the U.S. Agency for International Development (USAID) has focused significant efforts—including providing over \$1.4 billion dollars—to address deficiencies in Afghanistan’s public health sector in support of the U.S. government’s broader goals to bolster Afghanistan’s stability and sustainability. Despite that investment, Afghanistan’s public health system remains beset by many challenges, including the proliferation of tuberculosis and polio, poor maternal health, and one of the world’s highest levels of child malnutrition.

Although USAID briefly paused the majority of its assistance to Afghanistan following the collapse of the Afghan government in August 2021, in April 2023, SIGAR reported that USAID had 13 ongoing health programs accounting for an estimated total cost of just about \$309.3 million. USAID’s two largest ongoing public health activities in Afghanistan, the Urban Health Initiative (UHI) and the Assistance for Families and Indigent Afghan to Thrive (AFIAT) activities, share goals of improving reproductive, maternal, newborn, child, and adolescent health. UHI is implemented by Jhpiego Inc and AFIAT is implemented Management Sciences for Health (MSH). Together, UHI and AFIAT make up approximately 76 percent of the USAID healthcare investment in Afghanistan. At the time of the awards, the estimated total cost of the of UHI and AFIAT were \$104 million and \$117 million, respectively.

This audit reviewed UHI and AFIAT activities to evaluate the extent to which (1) USAID has conducted required oversight of UHI and AFIAT, and (2) UHI and AFIAT are achieving their goals.

May 2023

Healthcare in Afghanistan: USAID Did Not Perform All Required Monitoring, But Efforts Reportedly Contributed to Progress in Vital Services

SIGAR 23-24 AUDIT REPORT

WHAT SIGAR FOUND

SIGAR found that USAID did not consistently conduct or document its required oversight of UHI and AFIAT activities in Afghanistan, as required by USAID’s Mission for Afghanistan Mission Order 201.05. The mission order requires that agreement officials make periodic site visits, review performance reports, corroborate information from site visits or report reviews, and document their oversight in Afghan Info. Afghan Info serves as the central repository for all performance implementation and monitoring data and administrative activity information. For example, USAID officials should have made a total of 68 site visits to UHI locations in Kabul and the 5 provinces that UHI worked in between the October 2020 start of the activity and December 2022. However, according to the information in Afghan Info, the AOR conducted only 5 visits, with the last visit being made in December 2020. Similarly, USAID should have conducted 33 site visits to AFIAT locations, but only documented 7 site visits in Afghan Info, the last of which was conducted in March 2021. In 2022, USAID officials made 11 virtual site visits to UHI sites and 7 virtual site visits to AFIAT sites, but none of these visits were documented in Afghan Info.

Mission Order 201.05 also requires that the agreement officer’s representative (AOR) critically review the performance reports and performance data received from UHI and AFIAT for completeness and accuracy, and document this review in Afghan Info. The cooperative agreements between USAID and MSH and Jhpiego require that each implementing partner include specific elements in their quarterly and annual reports to USAID, such as a discussion of overall activity progress, success stories and qualitative data on activity achievements, and results. However, SIGAR’s analysis of the AOR-approved reports found that the annual and quarterly reports do not contain some of the required elements such as best practices or success stories. Additionally, Mission Order 201.05 specifies that the documentation of the AOR’s review of performance reports should be contemporaneous with the review itself. For example, if the AOR received quarterly performance reports, then there should be, at a minimum, quarterly entries in Afghan Info documenting the review of those reports. However, SIGAR’s review of the information in Afghan Info for the two activities found that the AORs did not document their reviews of the reports, as required.

Mission Order 201.05 requires the AOR to corroborate the monitoring data obtained through the site visits and the reviews of the quarterly and annual reports with external sources of information, such as Afghan government sources, other donors, civil society, the media, local organizations, external evaluations or assessments, and activity beneficiaries. According to the mission order, “It is the triangulation of all three tiers that ensures confidence in data review and decision-making.” In June 2022, USAID officials told SIGAR that they could

corroborate their oversight data with information received from international organizations such as the UN Children's Fund (UNICEF) and World Health Organization, as well as the broader donor community. However, there is no documentation of any corroboration efforts in the monitor tracking tool within Afghan Info, the database where key findings from monitoring are required to be documented. Furthermore, SIGAR found that USAID did not update its plans to corroborate data in Afghan Info on an annual basis, as required.

SIGAR found that incomplete, inconsistent, and poorly developed performance indicators made it difficult for USAID to determine the impact of UHI and AFIAT actions. Mission Order 201.05 requires each activity to develop performance indicators to tell USAID and the implementing partner how an activity is, or is not, making progress toward its intended results. USAID's Automated Directives System (ADS) 201 requires each indicator to have a baseline from which the progress will be measured, as well as a target or goal to be achieved by a specific activity. It also requires the AOR to approve the indicators. Despite these requirements, SIGAR found that the AORs for UHI and AFIAT each approved the indicators for the activities even though several indicators were missing baselines and targets.

According to the UHI and AFIAT cooperative agreements, both activities are required to provide performance indicator results compared to the indicator targets on a quarterly basis. SIGAR reviewed UHI and AFIAT's reported results for both Year 1 and Year 2 of the activities. SIGAR found that UHI met 13 of 27 targets in Year 1, and met 8 of 22 targets in Year 2. Similarly, SIGAR found that AFIAT met 17 of 42 targets in Year 1, and 16 of 39 targets for Year 2.

Although neither AFIAT nor UHI met the targets for many of their performance indicators, they did report activities that improved the availability and quality of healthcare in Afghanistan both in urban and rural areas. Many healthcare providers told SIGAR that UHI and AFIAT had improved both capabilities of their staffs and patient care. For example, AFIAT and UHI reported training for healthcare professionals to improve maternal and infant care. In interviews, healthcare professionals generally found the training helpful and believed it led to a reduction in maternal mortality. Furthermore, doctors reported an increase in people visiting the clinics and hospitals, one of the goals of both AFIAT and UHI. According to healthcare professionals SIGAR interviewed, the establishment of standards and the mentoring and training of several thousand healthcare professionals has improved the quality of the services they provide, the confidence of the service providers, and the health of patients.

WHAT SIGAR RECOMMENDS

To improve USAID's monitoring of the UHI and AFIAT activities, SIGAR recommends that the Director of the USAID Mission for Afghanistan:

- 1. Enforce the monitoring requirements of Mission Order 201.05, including the requirements for third-party monitoring or remote monitoring**
- 2. Enforce or develop procedures that help ensure Mission Order 201.05 and ADS 201 requirements for performance indicators are met.**
- 3. Enforce or develop procedures that will help ensure that activity documents and documentation of monitoring activities are uploaded into Afghan Info in accordance with Mission Order 201.05 requirements.**

SIGAR provided a draft of this report to USAID for review and comment. SIGAR received comments from USAID's Acting Afghanistan Mission Director, which are reproduced in appendix V. USAID concurred with all three recommendations and stated that it is reviewing and revising Mission Order 201.05 "to better align it with the current operating environment in Afghanistan." USAID's planned actions are responsive to SIGAR's recommendations. SIGAR also updated the report, as appropriate, based on USAID's technical comments.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

May 19, 2023

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

Mr. Sean Callahan
USAID Mission Director for Afghanistan

This report discusses the results of SIGAR's audit of two of U.S. Agency for International Development's (USAID) healthcare initiatives in Afghanistan. USAID awarded cooperative agreements to implementing partners through the Urban Health Initiative (UHI) and Assistance for Families and Indigent Afghans to Thrive (AFIAT) activities to build capacity of Afghan health systems by providing technical assistance to healthcare facilities and healthcare providers.

We found that USAID did not consistently conduct, or document required oversight of UHI and AFIAT in Afghanistan. As a result, deficiencies in USAID's procedures to ensure that implementation of multi-tiered monitoring and to document that monitoring hinder the measurement of UHI and AFIAT achievements. We also found that performance indicators developed by Management Sciences for Health (MSH) and Jhpiego and approved by USAID monitoring officials did not meet the requirements of USAID's Automated Directives System (ADS) 201 and Mission Order 201.05.

We are making three recommendations. We recommend that the Mission Director for Afghanistan (1) enforce the monitoring requirements of Mission Order 201.05, including the requirements for third-party monitoring or remote monitoring; (2) enforce or develop procedures that help ensure Mission Order 201.05 and ADS 201 requirements for performance indicators are met; and (3) enforce or develop procedures that will help ensure activity documents and documentation of monitoring activities are uploaded into Afghan Info in accordance with Mission Order 201.05 requirements.

We provided a draft of this report to USAID for review and comment, and we received written comments from the Acting Mission Director to the USAID Mission for Afghanistan. USAID concurred with all three recommendations and stated that it is reviewing and revising Mission Order 201.05 "to better align it with the current operating environment in Afghanistan." We updated the report, as appropriate, based on USAID's technical comments, a copy of which can be found in appendix V.

SIGAR 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

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ABBREVIATIONS

ADS	Automated Directives System
AFIAT	Assistance for Families and Indigent Afghans to Thrive
AOR	agreement officer representative
GL	general license
MEL	monitoring, evaluation, and learning
MSH	Management Sciences for Health
MTM	multi-tiered monitoring
OFAC	Office of Foreign Assets Control
PIRS	performance indicator reference sheet
UHI	Urban Health Initiative
UNICEF	UN Children's Fund
USAID	U.S. Agency for International Development
USG	U.S. government

Since 2002, the U.S. Agency for International Development (USAID) has focused significant efforts—including providing over \$1.4 billion dollars—to address deficiencies in Afghanistan’s public health sector in support of the U.S. government’s broader goals to bolster Afghanistan’s stability and sustainability.¹ Despite that investment, Afghanistan’s public health system remains beset by many challenges, including the proliferation of tuberculosis and polio, poor maternal health, and one of the world’s highest levels of child malnutrition.

In addition, the Taliban’s takeover of Afghanistan and the withdrawal of U.S. and allied forces in August 2021 worsened the country’s economic stagnation, further hampering Afghans’ ability to seek medical care and causing an associated increase in maternal mortality. For example, prior to the Taliban reseizing power, the bulk of maternal and child healthcare was performed by female healthcare professionals. The Taliban’s decision to impose restrictions on the movement, employment opportunities, and access to education for Afghan women and girls has exacerbated existing public health issues.² Similarly, in the April 2023 we reported that due to the rising cost of basic goods and the decline in household income Afghans are spending more on food and have less to spend on shelter and healthcare.³

In August 2021, USAID paused the majority of its assistance to Afghanistan following the collapse of the Afghan government. During the pause, USAID reviewed all programs that were active when the former Afghan government collapsed, and the Taliban became the de facto national authority. As a result of that review, USAID decided to continue implementing six health programs in Afghanistan. According to USAID, the estimated cost of the programs as of January 2023 was approximately \$289.6 million. Since the 6 programs resumed, USAID has initiated an additional 7 health care activities for a total of 13. In April 2023, we reported that the total cost of USAID’s 13 ongoing health activities was about \$309.3 million.⁴ USAID’s two largest ongoing public health activities in Afghanistan, the Urban Health Initiative (UHI) and the Assistance for Families and Indigent Afghan to Thrive (AFIAT) activities, share goals of improving reproductive, maternal, newborn, child, and adolescent health. Together, UHI and AFIAT make up approximately 70 percent of USAID’s ongoing healthcare programming in Afghanistan. At the time of the awards, the estimated total cost of UHI and AFIAT were \$104 million and \$117 million, respectively

According to USAID’s monitoring and evaluation guidance, performance monitoring data should be used to adapt strategies and projects to better achieve intended results, improve decision making, and hold USAID and other stakeholders to account. However, as we have highlighted in the past, USAID has faced many challenges monitoring its healthcare assistance programs in Afghanistan. For example, a 2017 SIGAR report found that USAID’s performance monitoring lacked reliable data to demonstrate that its healthcare activities helped achieve USAID overall health section objectives.⁵

This audit reviewed UHI and AFIAT activities to evaluate the extent to which (1) USAID has conducted required oversight of UHI and AFIAT, and (2) UHI and AFIAT are achieving their activity goals.

To accomplish these objectives, we reviewed USAID award documentation, oversight documentation, and activity performance data for UHI and AFIAT that began in October 2020 and July 2020, respectively. In addition, we reviewed USAID’s Automated Directives System (ADS) and other relevant policies, regulations, and

¹ SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2022-QR-1, January 30, 2022, p. 128.

² In comments on a draft of this report USAID disagreed with our statement that the decision by the Taliban to impose restrictions on the movement, employment opportunities, and access to education for Afghan women and girls has exacerbated existing public health issues. However, in our April 2023 quarterly report, we noted that the national ban on women working for nongovernmental organizations continued to affect U.S.-supported health programs despite exemptions for health care clinicians. In in that same report, we noted that Taliban restrictions on women’s movement were causing increased maternal and infant morbidity and mortality, since women are generally unable to receive reproductive care, and children lose access to vaccinations and regular health services. SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2023-QR-2, April 30, 2023, pp. 73 and 98.

³ SIGAR, *Quarterly Report*, SIGAR 2023-QR-2, p. 105.

⁴ SIGAR, *Quarterly Report*, SIGAR 2023-QR-2, p. 74.

⁵ SIGAR, *Afghanistan’s Health Care Sector: USAID’s Use of Unreliable Data Presents Challenges in Assessing Program Performance and the Extent of Progress*, SIGAR 17-22-AR, January 19, 2017.

procedures. We reviewed performance reports and other documentation we obtained from the implementing partners, and documentation from Afghan Info, a web-based information system used to collect and organize information critical to program management, oversight, and reporting. We also reviewed relevant USAID Office of Inspector General (USAID OIG) and SIGAR reports. To obtain information about UHI and AFIAT, we interviewed implementing partner officials responsible for program implementation, USAID officials responsible for UHI and AFIAT, and healthcare providers in UHI- and AFIAT-supported healthcare facilities. We performed our work in Arlington, Virginia, and in various locations in Afghanistan from May 2022 through May 2023, in accordance with generally accepted government auditing standards. Appendix I contains a detailed discussion of our scope and methodology.

BACKGROUND

The primary goals of the UHI and AFIAT activities are to improve health outcomes among the Afghan people, particularly women of child-bearing age and young children. A key component of each activity's strategy is to build capacity of Afghan health systems by providing technical assistance to healthcare facilities and healthcare providers. UHI works to improve health service delivery in five major urban cities, while AFIAT's actions are focused in rural and semi-urban parts of 14 provinces.⁶

The 5-year UHI activity, implemented by Jhpiego Inc. (Jhpiego), began in October 2020 and is planned to continue through October 2025. It has a total estimated cost of \$104 million, with disbursements of \$44.3 million as of January 2023. According to the UHI cooperative agreement, the activity's four objectives are to do the following:⁷

1. Strengthen the health service delivery ecosystem in urban areas to deliver high quality services to the most vulnerable.⁸
2. Improve access to primary and secondary healthcare services.
3. Improve quality of public and private health services.
4. Improve people's awareness of and healthcare behaviors.

The 5-year AFIAT activity, implemented by Management Sciences for Health (MSH), began in July 2020 and is planned to continue through July 2025. It has a total estimated cost of \$117 million, with disbursements of \$40.7 million as of January 2023. According to its cooperative agreement, the activity's four objectives are to do the following:⁹

1. Improve the quality of primary and secondary health and nutrition services in targeted rural areas.
2. Increase access to high-impact and evidence-based health and nutrition services.
3. Enhance adoption of optimal health and nutrition behaviors by communities and households.
4. Collaborate with partners to plan, finance, and manage the public health system.¹⁰

The cooperative agreements for UHI and AFIAT require that the programs' implementing partners, Jhpiego and MSH, respectively, develop implementation plans describing the various actions they intend to take to meet

⁶ UHI is active Kabul, Herat, Mazar, Kandahar, and Jalalabad. Originally, AFIAT worked in health facilities in Balkh, Bamyan, Herat, Kabul, Kandahar, Nangarhar and Parwan; it has expanded its presence to health facilities in Faryab, Ghazni, Ghor, Helmand, Jawzjan, Khost, and Takhar,

⁷ USAID Cooperative Agreement No. 72030620CA00007, October 14, 2020.

⁸ Prior to the collapse of the Afghan government in August 2021, this objective was: "Improving public and private health service delivery in the five major urban cities in Afghanistan through strengthening Ministry of Public Health capacity and stewardship."

⁹ USAID Cooperative Agreement No. 72030620CA00006, July 10, 2020.

¹⁰ Prior to the collapse of the Afghan government in August 2021, AFIAT's fourth objective was: "Strengthening the Government of Afghanistan's commitment and capacity to plan, finance, and manage the health system in the public and private sectors."

the activity goals and objectives. The actions outlined in the implementation plans focus on maternal, newborn, adolescent, and child health; COVID-19 services; family planning; tuberculosis diagnosis and treatment; nutrition interventions; and expanded vaccination programs. The implementation plans specify the actions Jhpiego and MSH will take to meet their activity goals, including training professional staff, improving quality care practices, and delivering technological and capacity building assistance to the public and private health sectors.

USAID's Required Oversight and Multi-Tiered Monitoring Approach

USAID's ADS 201 ("Program Cycle Operational Policy"), ADS 303 ("Grants and Cooperative Agreements to Non-Governmental Organizations"), and USAID's Mission for Afghanistan Order 201.05, as well as the UHI and AFIAT cooperative agreements, establish the monitoring requirements for the two activities.¹¹ Together, these documents emphasize the need to properly plan, manage, and monitor activities to achieve intended outcomes.

To fulfill agency performance monitoring requirements set forth in ADS 201, the USAID Mission for Afghanistan issued Mission Order 201.05, which outlines USAID's requirements for multi-tiered monitoring (MTM) for its activities in Afghanistan. The MTM approach requires an award's agreement officer representative (AOR) to use multiple sources of monitoring information to verify activity implementation and performance results. The approach also mandates the use of tracking tools to capture and store the monitoring information.¹²

Mission Order 201.05 requires the AORs for Afghanistan to use all three MTM tiers to oversee the mission's activities (such as UHI and AFIAT). The three MTM tiers are:

Tier 1 – Direct observation by U.S. government (USG) staff and/or through third-party monitoring

Tier 2 – Review of implementing partner performance reporting

Tier 3 – Corroboration of Tier 1 and Tier 2 monitoring data with external sources of information, such as Afghan government sources (prior to the collapse of the Afghan government), other donors, civil society organizations, and beneficiaries

Mission Order 201.05 also requires each activity to have a monitoring, evaluation, and learning (MEL) plan with performance indicators to inform USAID and the implementing partner about whether, and how, an activity is making progress toward intended results. Moreover, USAID's ADS 201 and Mission Order 201.05 require that each indicator in an MEL plan have a performance indicator reference sheet (PIRS), which provides a description of the indicator and describes how the implementing partners will collect, measure, and disaggregate the data.

The USAID Mission for Afghanistan uses a web-based information system, Afghan Info, to collect and organize information critical to activity management, oversight, and reporting, including housing documentation from MTM activities. Afghan Info serves as the central repository for all performance implementation and monitoring data and administrative activity information. The Mission Order 201.05 and the cooperative agreements with UHI and AFIAT require that each award's AOR and their implementing partners upload specific documents and information into Afghan Info.

¹¹ ADS 201, "Program Cycle Operational Policy Revised," September 2021; USAID Afghanistan Mission Order 201.05, May 3, 2019; ADS 303, "Grants and Cooperative Agreements to Non-Governmental Organizations Partial Revision," July 1, 2022. ADS 201 defines an activity as an implementing mechanism, such as a cooperative agreement, that carries out an intervention or set of interventions to advance identified development result(s).

¹² An AOR is an individual who is designated in writing by a USAID Agreement Officer to monitor an implementing partner's performance. AORs are responsible for ensuring that their implementing partners are performing according to award requirements, and activities are on track to achieving their goals and objectives.

Treasury Guidance for Jhpiego and MSH to Work in Afghanistan Following the Collapse of the Afghan Government in August 2021

From September 2021 to February 2022 and following the collapse of the Afghan government, the U.S. Department of Treasury's Office of Foreign Assets Control (OFAC) issued General Licenses (GL) 14, 15, 16, 17, 18, 19, and 20, to address how money could flow into Afghanistan. The requirements set forth in the general licenses are in addition to other established guidelines, including Global Terrorism Sanctions Regulations, Foreign Terrorist Organizations Sanctions Regulations, and Executive Order 13224, which prohibit transactions with terrorist organizations.¹³

A general license authorizes U.S. entities to engage in certain transactions without prior approval from OFAC. For example, GL 20 authorized U.S. entities to transact with all governing ministries and institutions in Afghanistan, as well as state-owned or -controlled companies and enterprises previously prohibited by the Global Terrorism Sanctions Regulations, such as Afghanistan's electric utility company.¹⁴ However, GL 20 does not authorize financial transfers to (1) the Taliban, (2) the Haqqani Network, (3) any entity in which the Taliban or the Haqqani Network have a 50 percent direct or indirect interest, or (4) blocked individuals with leadership roles in an Afghan governing institution unless the transfers are for "taxes, fees, or import duties, or the purchase or receipt of permits, licenses, or public utility services."¹⁵

USAID DID NOT CONSISTENTLY CONDUCT REQUIRED OVERSIGHT OF UHI AND AFIAT ACTIVITIES

We found that USAID did not consistently conduct required oversight of UHI and AFIAT activities, and we found deficiencies in USAID's implementation of MTM for both UHI and AFIAT. First, we found that USAID did not conduct all required site visits at UHI and AFIAT activity locations. USAID's guidance requires the AOR either conduct in-person site visits, conduct virtual site visits, or have a third-party monitor conduct the site visits.¹⁶ However, USAID did not conduct in person site visits after December 2020 for UHI sites, or after March 2021 for AFIAT sites. Moreover, USAID did not use third-party monitors to conduct site visits, and only began using virtual site visits in March 2022. Second, while AORs are responsible for reviewing and approving implementing partners' performance reports for completeness and accuracy, we found that UHI and AFIAT quarterly performance reports were missing approximately 40 percent of their required elements, and UHI and AFIAT annual performance reports were missing approximately 30 percent of their required elements. Third, USAID did not provide evidence that AORs took any steps to corroborate the information obtained through site visits and quarterly and annual reports with external sources of information, such as other donors or civil society, as required by Mission Order 201.05. Furthermore, we found that responsible USAID officials did not comply with Mission Order 201.05 requirements to post the results of site visits, report review, and corroboration on Afghan Info. Lastly, we did find that USAID and the implementing partners for UHI and AFIAT took the necessary steps to ensure that they did not award contracts to prohibited entities.

¹³ 31 C.F.R. Parts 594 and 597.

¹⁴ OFAC, General License No. 20, "Authorizing Transactions Involving Afghanistan or Governing Institutions in Afghanistan," February 25, 2022.

¹⁵ This audit did not attempt to determine the amount of taxes, duties, or other fees the Taliban controlled government has imposed on the U.S. assistance funding. On April 11, 2023, SIGAR announced an audit that will assess the extent to which USG funds intended to benefit the Afghan people have been provided to the Taliban to pay taxes, fees, import duties, or for the purchase or receipt of permits, licenses, or public utility services since August 2021.

¹⁶ Third party monitors are contracted independent monitors that do not have a formal relationship to the implementing partner. They are used to observe, inspect, collect, and verify information. Whether third-party monitors make in person site visits or virtual visits is at the discretion of the USAID's contracting officials.

USAID Did Not Consistently Conduct Site Visits or Use Remote Monitoring Tools to Verify Activities, and Most Site Visits Were Not Documented as Required

USAID officials did not consistently conduct site visits (whether in person or virtual) nor document all site visits, as required. ADS 303 governs USAID's administration and monitoring of grants and cooperative agreements. According to ADS 303, "...site visits are an important part of effective award administration because they usually allow a more effective review of the project."¹⁷ ADS 201 specifies that the "mission should conduct site visit at least once every 6 months," and Mission Order 201.05 requires that USAID conduct direct observation (site visits) of implementing partners.¹⁸ The MTM plans for UHI and AFIAT specify the location and frequency of site visits, respectively. Whether site visits were conducted in-person or remotely (virtually using videoconferencing technologies) depended on the permissiveness of the security situation in Afghanistan, and both ADS 201 and the Mission Order 201.05 allow for remote methods to conduct site visits in non-permissive environments. The MTM plans describe site visits as the most critical actions an AOR can take to monitor and verify programmatic activities and Mission Order 201.05 required that the key finding of these visits be documented in Afghan Info.¹⁹

According to the October 2020–October 2025 MTM plan for UHI, the AOR should have made a total of 68 site visits. Specifically, the plan called for the AOR to make

- quarterly visits to provincial locations, for a total of 9 visits in the 9 quarters between October 2020 and December 2022;
- quarterly visits to observe training for hospitals or health facilities staff, for a total of 9 visits between October 2020 and December 2022;
- monthly visits to hospitals in Kabul, for a total of 25 visits from October 2020 to December 2022; and
- monthly visits to Jhpiego's country office in Kabul, for 25 visits during the October to December.²⁰

Similarly, according to the July 2020–July 2025 MTM plan for AFIAT, the AOR should have made a total of 33 site visits. Specifically, the plan called for the AOR to

- travel to the provinces for site visits semiannually, for a total of 5 visits between July 2020 and December 2022; and
- visit AFIAT's Kabul office at least once a month. Assuming one visit per month, the AFIAT AOR should have made 28 visits from July 2020 through December 2022.²¹

However, we found that the AORs only conducted and documented 5 of 68 required site visits for UHI, and 7 of 33 required site visits for AFIAT in Afghan Info. For example, we found that USAID did not conduct any of the required UHI site visits to provincial locations, observe training and technical assistance, or visit local hospitals in Kabul prior to March 2022. In fact, we found that the only site visits the AOR made and documented in Afghan Info were made to Jhpiego's country office in Kabul; the most recent site visit conducted and recorded in Afghan Info by the UHI AOR was in December 2020. A UHI official confirmed that prior to August 2021, the local AOR conducted site visits in Kabul, but not at the provincial level.

In addition to in-person site visits, USAID noted that virtual site visits allowed USAID staff to be able to observe a range of program activities (for example: tuberculosis counseling and treatment, safe surgery checklists for Cesarean delivery, nutrition counseling, or the availability of essential medical supplies in clinic storerooms) in different healthcare facilities throughout Afghanistan. However, we found that the AORs did not use virtual site

¹⁷ ADS 303.

¹⁸ ADS 201; USAID Afghanistan Mission Order 201.05.

¹⁹ USAID Afghanistan Mission Order 201.05.

²⁰ These calculations assumed no monthly visits in August or September 2021 because of the pause in activities due to the fall of the Afghani government to the regime change and Afghanistan's tenuous security situation.

²¹ These calculations also assumed no monthly visits in August or September 2021 because of the pause in activities due to the fall of the Afghan government and Afghanistan's tenuous security situation.

visits prior to 2022. USAID provided us with reports for 11 virtual site visits made from March 2022 through November 2022 to UHI-supported hospitals but did not provide any site visit reports for 2021, even though the last site visit was conducted in December 2020. USAID also provided us with 7 virtual site visit reports made to AFIAT-supported health facilities from August 2022 through October 2022. They did not provide us with any documentation of site visits made from March 2021 (the last site visit documented in Afghan Info) through August 2022 (the first virtual site visit for which they provided us documentation). USAID also told us that virtual site visits are currently on pause throughout Afghanistan as Taliban officials in some provinces will no longer allow women to be on camera or to converse with USAID staff. However, USAID told us its health team will reevaluate the possibility of resuming virtual site visits now that almost 100 percent of UHI's and AFIAT's female project staff have resumed work.

The MTM plans for UHI and AFIAT also called for monthly third-party monitor visits to the provinces in which UHI and AFIAT were implemented. According to USAID, its health team began working with the third-party monitor in November 2019 to develop the tools to monitor health activities prior to the awards of UHI and AFIAT cooperative agreements, but finalizing the third-party monitoring procedures stopped in August 2021 and did not resume until March 2022. USAID told us that its health team continues to work with the third-party monitor and the implementing partners to allow third-party monitoring to move forward; however, USAID has not set a date to begin third-party monitoring.

Neither the absence of USAID personnel in Afghanistan nor problems with connectivity, which USAID has acknowledged, excuse the AOR and other USAID officials from ensuring that their implementing partners are performing according to the requirements of the awards and ensuring that projects and activities are on track to achieve their goals and objectives. Without site visits, AORs may miss the opportunity to gain information on activity implementation that is not provided in written reports to permit management to make program changes in a complex environment like Afghanistan and, at a minimum, verify the most important activity interventions and components. Although USAID conducted virtual site visits in 2022, it did not document these visits in Afghan Info.²² Similarly, USAID did not provide us with any evidence that USAID's AORs conducted more site visits in 2020 and 2021 than the limited number documented in Afghan Info. Taken together, this means that USAID has not conducted the number of site visits required by the MTM plans for UHI and AFIAT. While events in Afghanistan may have required changes to the MTM plans, those changes should have been documented in an updated MTM plan and uploaded into Afghan Info, as required by the mission order. Furthermore, according to USAID, even before the events of August 2021, it was not possible for the AOR to conduct site visits outside of Kabul due to security reasons. The lack of a realistic site visit plan, as well as the lack of proper documentation for the site visits that were conducted, demonstrates that the necessary procedures were not in place to help ensure that the AORs undertook site visits and documented them as required by the Mission Order 201.05.

Implementing Partner Performance Reports Did Not Meet Cooperative Agreement Requirements, and USAID Did Not Document the Required Report Reviews

The cooperative agreements between USAID and MSH and Jhpiego require that each implementing partner include specific elements in its quarterly and annual reports to USAID.²³ For example, both implementing partners are required to include a discussion of progress on efforts related to sustainability, gender and environment, and all objectives in their quarterly and annual reports. Similarly, both implementing partners are required to include, among other things, a discussion of overall progress, problems encountered and proposed solutions, success stories, qualitative data on achievements, and results in their annual reports.

²² USAID said that Afghan Info has not been kept up to date because of the loss of USAID's local national Afghan staff as a result of the Taliban take over and the inability to fill vacant positions.

²³ According to Mission Order 201.05, the implementing partners are not required to submit a report for the fourth quarter if they submit an annual report.

Despite these requirements, our analysis of the UHI and AFIAT quarterly and annual reports found that they did not contain all of the elements required by the cooperative agreements. Specifically, we found that for the UHI activity, Jhpiego omitted approximately 36 percent of the required elements from its quarterly reports and 32 percent of the required elements in its annual reports. Similarly, we found that for AFIAT, MSH omitted approximately 43 percent of the required elements from its quarterly reports and 27 percent of the required elements from its annual reports. For example, the majority of quarterly and annual reports for both activities did not include the following required elements:

- Documentation of best practices that can be taken to scale
- Progress on sustainability plans
- Success stories which can be used in USAID's public discussions of the activities

A full list of required elements and the percent of the reports that included those elements are located in appendix 2.

ADS 201, ADS 303, and the AOR designation letters all require the AORs to review the reports required by the UHI and AFIAT cooperative agreements, including the quarterly and annual reports. Similarly, Mission Order 201.05 requires that all AORs critically review the performance reports and performance data received from implementing partners for completeness and accuracy, and document this review in Afghan Info. Despite the requirements to critically review the reports for accuracy and completeness, reports with missing information were still approved by the AOR and uploaded into Afghan Info. This demonstrates that the AORs are not performing the critical reviews required by ADS 201, ADS 303, Mission Order 201.05, and the AOR designation letters.

Furthermore, Mission Order 201.05 specifies that the documentation of the AOR's review of performance reports should be contemporaneous with the review itself. For example, if an AOR received quarterly performance reports, then there should be, at a minimum, quarterly entries in Afghan Info documenting the review of those reports. As of January 31, 2023, Jhpiego had submitted 8 quarterly or annual reports for the UHI, and MSH had submitted 9 quarterly or annual reports for the AFIAT. However, our review of the information in Afghan Info for the two activities found that the AORs did not document their reviews of the reports, as required. Since AORs performed very few site visits, the quarterly and annual reports were the principle means available to USAID to review the implementing partners' performances. Without complete performance reporting, USAID lacked information needed to address performance issues or adopt best practices that could improve outcomes. The lack of documentation and the incomplete reports demonstrate that the necessary procedures are not in place to help ensure that the AORs critically review and approve the performance reports and performance data received from their implementing partners for completeness and accuracy.

USAID Has Not Documented Any Efforts to Corroborate Direct Observation and Implementing Partner Reports with External Sources of Information as Required

Mission Order 201.05 describes the third tier of MTM as the corroboration of monitoring data obtained through site visits and quarterly and annual reports with external sources of information, such as Afghan government sources (prior to its collapse), other donors, civil society, the media, local organizations, external evaluations or assessments, and activity beneficiaries. Mission Order 201.05 states, "It is the triangulation of all three tiers that ensures confidence in data review and decision-making. Corroboration need not be exhaustive of all data collected but should rather focus on major intervention components and key expected results."²⁴ Mission Order 201.05 also requires that AORs review and update their MTM plans outlining the use of corroborative sources at least annually, and that each iteration of the plan be documented in Afghan Info.

The most recent MTM plan for UHI stated that the AORs planned to corroborate UHI's data with the Afghan Ministry of Public Health and relevant departments at least every 6 months. The AFIAT AORs planned to

²⁴ USAID Afghanistan Mission Order 201.05.

corroborate AFIAT's data semiannually with the Afghan Ministry of Public Health and the Afghan Ministry of Finance (General Directorate of Public Private Partnership). However, these ministries—and the Afghan government as a whole—are now overseen by the Taliban-led de facto government, which the U.S. government does not recognize. Despite this, UHI's MTM plan has not been updated since March 2021, and AFIAT's MTM plan has not been updated since September 2020, even though the collapse of the Afghan government and USAID's requirement that MTM plans be reviewed and updated annually.

In June 2022, USAID officials told us that they could corroborate tier one and tier two monitoring data with international organizations such as the UN Children's Fund (UNICEF) and World Health Organization, as well as the broader donor community, to verify project and activity effectiveness data and help USAID triangulate activity information. However, there is no documentation of any corroboration efforts in the monitor tracking tool within Afghan Info, where key findings from monitoring are required to be documented.

In March 2023, USAID told us that they regularly corroborate information obtained from implementing partners with statistical information available from formal studies and assessments, as well as with the broader donor community. However, they did not provide supporting documentation for this corroboration. In addition, USAID said that it meets with UNICEF, the World Health Organization, and donor partners at least monthly to review national level data from the data from the Health Management Information System and to discuss implementation, status, challenges, and solutions. Although USAID provided us with several examples of meeting minutes, those minutes do not document any type of corroboration of monitoring data for UHI and AFIAT.

According to USAID guidance on adaptive management, "USAID's work takes place in environments that are often unstable and in transition."²⁵ The guidance goes on to state that for "its programs to be effective, USAID must be able to adapt, in response to changes in context and new information." The guidance also states, "As part of successful adaptive management, monitoring and evaluation at USAID should draw from local stakeholders, including implementing partner staff and beneficiaries, for insights into the programming environment and how activities are perceived by the local population." The third tier of the MTM—corroboration from outside sources—provides insights to USAID that would not be available otherwise. Without undertaking this important monitoring activity, USAID is missing an opportunity to get a fresh perspective on the accomplishments of an activity and to make changes while an activity is ongoing.

USAID Ensured Implementing Partners Complied with Regulations to Prevent Awards to Prohibited Entities

Consistent with Executive Order 13224 and the sanctions regulations administered by OFAC, ADS 302 states that transactions with individuals and organizations associated with terrorism are prohibited, and requires USAID to check the "OFAC List" (i.e., the Specially Designated Nationals List) to ensure that selected contracts and proposed subcontractors are not listed. Additionally, ADS 319 requires USAID to have a vetting unit wherein each vetting official receives training on OFAC guidance and USAID's vetting procedures. ADS 319 states that USAID agreement and contracting officers are required to "confirm that recipients/contractors do not have active exclusions in the System for Award Management (SAM.gov), do not appear on the Specially Designated Nationals (SDN) and Blocked Persons List" maintained by OFAC and the Consolidated Sanctions List of the United Nations Security Council.²⁶ As part of USAID's vetting procedures, USAID Mission for Afghanistan Mission Order 201.06 requires any subcontractor receiving more than \$25,000 must be vetted by USAID.²⁷ Lastly, a March 2022 notice from the USAID Mission for Afghanistan Mission Director requires the

²⁵ USAID, "Discussion Note: Adaptive Management," v. 2, June 2021.

²⁶ ADS 319, "Partner Vetting," January 15, 2021.

²⁷ USAID Afghanistan Mission Order 201.06, July 6, 2015, p. 5.

implementing partners to develop and USAID to approve a risk mitigation plan to avoid the provision of assistance to sanctioned groups and persons.²⁸

Jhpiego and MSH both provided us with documentation showing that its subcontractors who received more than \$25,000 were vetted and approved by USAID, and its subcontractors receiving less than \$25,000 were vetted and approved by private companies. Furthermore, Jhpiego and MSH both developed the required risk mitigation plans, which USAID approved.

JHPIEGO AND MSH REPORTED PROGRESS IN MEETING THEIR HEALTHCARE GOALS, BUT INCONSISTENT PERFORMANCE INDICATORS MAKE IT DIFFICULT FOR USAID TO VERIFY THESE ACHIEVEMENTS

Jhpiego and MSH developed—and USAID approved—incomplete, inconsistent, and poorly developed performance indicators that made it difficult for USAID to corroborate the impact of its UHI and AFIAT activities. For example, 16 of the 36 reported performance indicators in UHI’s fiscal year 2022 annual report were missing baseline data needed to assess progress. Without a baseline, USAID cannot measure an activity’s progress against the status prior to the start of implementation. Similarly, some indicators had baselines but no targets, while others lacked both baselines and targets, yet reported achievements. The lack of baseline and target data hinders USAID’s ability to measure the progress of UHI and AFIAT activities. Although both AFIAT and UHI missed most of their performance, MSH, Jhpiego, and healthcare professionals reported improvements in the quality and accessibility of healthcare in Afghanistan during the activities’ implementation.

Some UHI and AFIAT Performance Indicators Lacked Baselines or Targets, and Some Benchmark Data Was Unreliable

USAID approved performance indicators developed by Jhpiego and MSH that lacked details needed to determine the efficacy of UHI and AFIAT activities intended to improve healthcare for Afghans.²⁹ ADS 201 requires each activity to include performance indicators in its MEL plan to demonstrate how an activity is, or is not, making progress toward its intended results. USAID’s ADS 201 requires each indicator in an activity MEL plan to have a PIRS that describes the indicator and explains how data for the indicator will be collected, measured, and separated, for example by gender or age. Furthermore, ADS 201 and Mission Order 201.05 require implementing partners to establish MEL plans with indicators that are approved by the USAID AOR before major program implementation begins. Mission Order 201.05 states the AOR is then responsible for uploading the implementing partner’s approved MEL plans into Afghan Info. Despite these requirements, we found that USAID did not approve the MEL plan for UHI until 8 months after implementation activities were underway. Additionally, we found that as of February 13, 2023, USAID had not approved an updated activity MEL plan for UHI or AFIAT in Year 2, despite requirements in ADS 201 and Mission Order 201.05 for the activity MEL plan to be reviewed annually to ensure any needed updates are made. Since PIRSs are part of the activity MEL plans for UHI and AFIAT, a failure to approve a revised MEL plans means that updates to the performance indicators will not be incorporated into the MEL plan. The lack of updated and approved indicators has created inconsistencies in the reporting of indicator names, baselines, and targets.

ADS 201maf (a mandatory reference guide for ADS 201) states that indicator definitions must clearly explain terms and elements of the indicator to ensure consistent interpretation and units of measure, and that

²⁸ USAID Afghanistan, “Compliance with OFAC Licensing for Mission-funded activities in Afghanistan,” Admin Notice-2022-0001, March 2, 2022.

²⁹ 2 CFR 200.301 requires federal activities to measure the performance of award recipients and be able to demonstrate an activity’s results.

intended measurements are reliably collected.³⁰ However, we found five UHI indicators and three AFIAT indicators that had inconsistent data types. For example, the UHI indicator for maternal mortality defines the unit of measurement as a ratio, but the baseline is reported as a number. A ratio would include both the total population of women and the number of women who died as a result of pregnancy or childbirth, whereas a number only includes the number of maternal mortality deaths, making it impossible to know what proportion of the population was affected.

According to ADS 201, each PIRS must include a baseline value for each indicator or, if the baseline value has not been collected prior to the activity start date, provide a timeframe during which it will be collected. Baselines establish what the performance indicator is intending to measure prior to the activity. Additionally, ADS 201 and the Mission Order 201.05 require targets to be set for all performance indicators.³¹ Targets are used to determine the success or failure of an activity; the information is then used by USAID to make programming decisions and determine activity effectiveness. ADS 201 requires that targets be established before an implementing partner can report achievements. As shown in table 1, our review of the indicators for both activities show that Jhpiego and MSH did not follow the requirements of ADS 201 to establish baseline data and set performance indicator targets before activity implementation and reporting achievements. Without the ability to compare baselines to targets to achievements, USAID cannot determine the progress and efficacy of the specific activity (output) or the program (outcome).

Table 1 - Numbers of Performance Indicators that Do Not Meet ADS 201 Requirements

Activity	Year	Total Number of Indicators ^a	Indicators with No Baseline	Indicators with No Target	Indicators with a Target but No Baseline	Indicators Listing Achievement without Targets
UHI	Year 1	36	9	9	2	9
	Year 2	36	16	14	3	14
AFIAT	Year 1	42	5	0	0	0
	Year 2	39	6	0	1	0

Source: SIGAR analysis of UHI and AFIAT annual reports.

^a The total number of indicators for both UHI and AFIAT included only those that were associated with an achievement.

The AORs for the activities approved the indicator data reported in the Year 1 and Year 2 Annual Performance reports, even though Jhpiego and MSH failed to establish baselines and targets for several of the UHI and AFIAT indicators. The AORs' approval of indicator data that did not meet the requirements of Mission Order 201.05 and ADS 201 demonstrates that proper procedures are not in place to ensure that the AORs review and subsequently approve only compliant reports of performance indicators.

Jhpiego and MSH Reported that They Met Less Than Half Their Targets, but Afghan Healthcare Professionals Reported Some Benefit from AFIAT and UHI Assistance

2 CFR 200.301 requires USAID to measure and report an award recipient's performance to demonstrate achievement of activity goals and objectives, share lessons learned, improve activity outcomes, and promote the

³⁰ USAID, "Performance Indicator Reference Sheet (PIRS) Guidance and Template: A Mandatory Reference for ADS Chapter 201," partially revised May 25, 2022.

³¹ According to ADS 201 and Mission Order 201.05, targets are a specific, planned level of result to be achieved within a defined time frame with a given level of resources.

adoption of promising practices.³² To be effective tools for measurement and meet Mission Order 201.05 requirements, indicators must have data collected and reported based on the schedule established for the activities' performance reports. According to the award agreements, Jhpiego and MSH are required to provide USAID with performance indicator results for UHI and AFIAT data on a quarterly basis.³³ We reviewed the reported activity results for Year 1 and Year 2 for both UHI and AFIAT and found that in Year 1, UHI missed nearly half its targets and AFIAT missed the majority of its targets; both activities missed the majority of targets in Year 2.³⁴ Appendix II contains an overview of the status of all UHI and AFIAT indicators for both operating years.

Jhpiego Reported that It Met Slightly More Than Half Its Targets for UHI in Year 1, But Did Not Meet Almost Two-Thirds of Its Targets for Year 2

Jhpiego reported on 27 indicators for the UHI activity that had an established target and a result for Year 1.³⁵ Of those 27 indicators, we found Jhpiego reported that UHI either missed its targets or had a reporting error for 13 indicators (48.1 percent), while reaching or exceeding its targets for 14 indicators (51.9 percent). Of the Year 1 targets missed, one indicator missed its target by less than 5 percent, two missed their targets by 6 to 25 percent, seven missed their targets by 26 to 50 percent, two missed their targets by greater than 50 percent, and one had a reporting error.³⁶ For Year 2, Jhpiego reported on 22 indicators with targets and results, for which UHI reached or exceeded the targets on 8 indicators (36.4 percent) and missed its targets on 14 indicators (63.6 percent). Of the Year 2 targets missed, one missed by less than 5 percent, three missed by 5 to 25 percent, five missed by 26 to 50 percent, three missed by more than 50 percent, and two had reporting errors.

One of the targets Jhpiego reported UHI missed in Year 1 was the number of children less than 12 months old who received the PENTA3 vaccine.³⁷ Jhpiego set a Year 1 target of 30,281 children vaccinated; however, according to the UHI annual report, only 19,483 children were vaccinated at UHI-supported facilities, a difference of 10,798 children (about 35 percent). Although UHI failed to meet this PENTA3 vaccination target in Year 1, Jhpiego increased the target in Year 2 to 102,540 children vaccinated. Just like in Year 1, UHI fell short of the Year 2 target with only 54,769 children receiving PENTA3 vaccinations at UHI-supported facilities, about 54 percent of the target. According to USAID, national shortages in PENTA3 vaccines contributed to the targets failing to be met. However, this was not documented in either of the annual reports, even though number of PENTA3 vaccinations UHI was supporting was listed as a key performance indicator for UHI in both annual reports.³⁸ Because Jhpiego did not provide USAID with a documented reason for repeatedly missing its targets, it is unclear if shortages are the sole reason. As a result, USAID officials may not have the required information to adjust the vaccine assistance UHI is providing.

Jhpiego also reported that UHI failed to reach its targets for the success rate of tuberculosis treatment. In Year 1, the target was an 80 percent tuberculosis treatment success rate. However, Jhpiego reported a 65 percent success rate in its Year 1 annual report. In Year 2, Jhpiego increased the target to an 82 percent treatment success rate, but UHI again fell short, achieving only 75.3 percent.

³¹ 2 CFR 200.301

³³ Each indicator may have a different reporting frequency such as quarterly, annually, or semi-annually. Therefore, not every indicator must be reported on in each quarter but rather only those due for reporting as according to their PIRS.

³⁴ Our review of achievements was delineated between performance years because activity indicators were not consistent each year.

³⁵ Our review of achievements each year only included indicators that had established targets and were reported on that year.

³⁶ UHI indicator OC.2.1.2 reports achievements as percentages but is defined as a number. UHI reports baselines and target values as numbers, which cannot be compared to stated achievement percentages to measure intended results.

³⁷ PENTA3, or pentavalent vaccine, is a series of 3 shots of the same vaccine administered to children less than 12 months of age that prevents against contracting Diphtheria, Tetanus, Pertussis, Hib, and Hepatitis B.

³⁸ Key performance indicators are those identified by the implementing partner as being indicators vital to understanding the efficacy of the activity. UHI did provide an updated target for this indicator in its 2022 PIRS that would have led to achieving its goal for Year 2. However, as USAID never approved the 2022 PIRS, UHI was required to revert to its previously established targets.

Due to the Taliban takeover in August of 2021, USAID paused UHI until November 2021. It took several months before activities were able to operate as intended. This impacted the ability of UHI to meet its targets for Year 2, according to USAID.

One example of an indicator that Jhpiego reported UHI met or exceeded in Year 1 was the number of referrals to targeted health facilities. Jhpiego set a target of 2,256 referrals, and achieved more than three times the target, with a cumulative total of 7,134 referrals. In Year 2, UHI also surpassed its target for number of referrals to targeted health facilities. Jhpiego set a target of 6,498 referrals and UHI's total of 8,938 referrals, surpassed the target by nearly 1.4 times. Because one of the primary objectives of the UHI's goals is to improve accessibility of health services, an increase in referrals allows a real time measurement of the number of individuals who are able to access needed health services.

ADS 201 acknowledges the need for adaptive management, which may require changes to an activity's implementation plan, especially in response to changes in the environment and as new information emerges. Indicators that miss their expected targets or meet or exceed expectations provide USAID with insights into what assistance and actions are working and what is not working. With this information, USAID can adapt the activities or assistance to the changing conditions on the ground and make programming decisions. However, if USAID does not assess the success and failures of specific actions being taken by UHI to meet its goals and direct changes to the implementation plan, it is uncertain whether UHI goals will be met, and tax dollars will be spent in the most effective way.

MSH Reported that It Met Less Than Half Its Targets for AFIAT in Year 1 and Year 2

MSH reported that AFIAT met the targets for only 17 of the 42 indicators (40.5 percent) that had targets for its Year 1 programming efforts. Of the 25 missed targets, 5 indicators missed their target by 5 percent or less, 13 indicators missed their targets by 6 to 25 percent, 2 indicators missed their targets by 26 to 50 percent, and 3 indicators missed their targets by 50 percent or more. Similarly, we found that MSH reported that AFIAT met or exceeded the targets for 16 of the 39 indicators for Year 2 (41 percent). Of the 23 Year 2 indicators that missed targets, 6 indicators missed by 5 percent or less, 11 indicators missed their targets by 6 to 25 percent, 5 indicators missed their targets by 26 to 50 percent, and 1 indicator missed the target by greater than 50 percent.

In Year 1, MSH reported that AFIAT failed to meet its target of 93,718 children less than 12 months of age receiving the PENTA3 at AFIAT-supported facilities (98 percent). Similarly, AFIAT did not meet its target treatment cure rate for severely acute malnourished children. For this activity, MSH reported a target treatment rate of 64.2 percent but reported a treatment rate of 57.1 percent, a decline of more than 3 percent from the baseline 60.1 percent observed at the start of the activity. However, MSH reported that AFIAT met its Year 1 target for its indicator related to treating cases of childhood diarrhea by treating 169,389 cases, exceeding its Year 1 target of treating 165,806 children (about 2.2 percent more than the target).

In Year 2, MSH reported that AFIAT again failed to meet its targets for number of children under 12 months receiving the PENTA3 vaccine. AFIAT's Year 2 target was for 167,960 children to be vaccinated at AFIAT-supported facilities; however, only 162,392 children were vaccinated, missing the target by about 3.3 percent. As with the UHI activity, national shortages in PENTA3 vaccines contributed to the targets not being met in both Year 1 and Year 2 of activity implementation. AFIAT also did not meet its Year 2 target of having 90 percent of births attended by a skilled birth attendant, missing the target by 14 percent. This result is especially concerning because the baseline was 90 percent, meaning the number of births attended by a skilled birth attendant dropped by 18 percent from Year 1 to Year 2. The delays caused by the events of August 2021 and USAID's decision to pause the AFIAT until November 2021 affected the ability of AFIAT to meet many of its Year 2 targets.

However, during Year 2, MSH reported that AFIAT reached or exceeded the targets associated with several indicators. For example, 151,712 children received their first dose of the measles vaccine, exceeding AFIAT's target of 140,303 children vaccinated (about 8.1 percent more than the target). In addition, MSH reported that

AFIAT surpassed its target of 7,230,018 clients seeking health services and counseling from AFIAT support healthcare facilities by meeting with 7,540,990 clients (about 4.3 percent more than the target).

ADS 201 makes clear that adaptive management is a key principle in developing successful assistance program. Other guidance explains that adaptive management “is not about changing goals during implementation, rather it is about changing the path being used to achieve the goals in response to changes.”³⁹ Indicators that miss their expected targets or meet or exceed expectations provide USAID with insights into what assistance is or is not working. The information allows USAID to adapt the activities or assistances to the changing conditions on the ground and make programing decisions. However, if USAID fails to change the path of the activity based on the information provided and consider what is working and why, the goals of AFIAT may not be met. This may not only continue Afghanistan’s healthcare crisis but may also mean U.S. tax dollars were not put to their best use.

Healthcare Professionals Told Us that AFIAT and UHI Assistance Had Benefited Their Staff and Patients

Jhpiego and MSH reported that their activities had improved the availability and quality of healthcare in Afghanistan both in urban and rural areas. We conducted interviews with healthcare professionals in Afghanistan to determine the impact of both UHI and AFIAT and to understand how healthcare personnel felt about UHI and AFIAT assistance. We asked questions related to both the operational readiness of the clinics (i.e., sufficiency of staff, availability of pharmaceuticals, etc.), as well as the impact key AFIAT and UHI activities have had on clinics, healthcare staff, patients, and the provision of service.

Of the 66 healthcare professionals we interviewed, 62 saw improvement under the AFIAT and UHI. Specifically, 36 healthcare professionals said that since the start of the AFIAT support, they saw a decrease in maternal and infant mortality rates, and 41 felt their ability to treat child malnutrition had improved. Additionally, 16 of the 19 healthcare professionals interviewed who work in UHI-supported facilities stated they thought the number of patients coming in for routine health checks had increased since the beginning of UHI. Similarly, the healthcare professionals said that the number of pregnant women coming in for prenatal care and other maternity services had also increased, both of which are goals of UHI and AFIAT. Moreover, 58 of the healthcare professionals interviewed felt these improvements also extended to vulnerable populations, whose ability to access care is an objective for both AFIAT and UHI.

Improving Afghanistan’s healthcare capacity and proficiency is a key objective for both AFIAT and UHI. UHI and AFIAT conducted training and provided mentorship programs to facilitate increased knowledge and skills among health facility staff. Healthcare professionals told us that the mentorship and learning activities proved extremely beneficial. Specifically, those we spoke with said that their staffs increased their knowledge and skills in the areas of postnatal children’s issues and that they are better equipped to provide care to those patients. Other healthcare professionals working at AFIAT-supported facilities said they thought staff’s awareness of how to identify, diagnose, and trace tuberculosis cases had improved due to the training. While most of those we interviewed had positive feelings about the activities, some were critical. For example, one healthcare professional working at a UHI-supported community health clinic stated that although the staff did receive training, the implementation of the training was not impactful. This individual said that the training added to the knowledge of the staff, but due to the heavy workload at the clinic, the training has not been very effective.

In addition to training, UHI also helped to establish Quality Improvement Committees at 18 of the 19 of the facilities we visited, and most of the healthcare professionals we interviewed had a positive impression of these committees. One person we interviewed at a UHI-supported hospital stated that the Quality Improvement Committees had proved beneficial. The interviewee told us the committees meet at the end of the week to discuss means of improving the quality of the services at the hospital. Another person stated that the committees played a pivotal role in the gradual improvement of the performance of the hospital, which has extended to an improvement in the quality of services for those who used the hospital’s services. Despite those that responded positively to questions regarding the Quality Improvement Committees, one healthcare

³⁹ USAID, “Discussion Note: Adaptive Management,” v. 2, June 2021.

professional mentioned that the committee was not very effective. However, this individual pointed out it was primarily an issue with the hospital administration not giving permission to enact recommended improvements rather than with the committee itself.

CONCLUSION

Oversight of U.S.-funded activities in Afghanistan has always been difficult because of security. To face these challenges, the USAID Mission for Afghanistan has developed monitoring and oversight procedures, including virtual site visits, third-party monitoring, performance reporting reviews, and corroborating data with outside sources. The withdrawal of U.S. personnel from Afghanistan in August 2021 made the oversight of on-going activities, including UHI and AFIAT, more difficult. However, even before August 2021, USAID did not follow the monitoring requirements in ADS 201 or utilize the monitoring procedures as required by Mission Order 201.05 to provide oversight of the UHI and AFIAT activities. Because USAID has not performed the required oversight of UHI and AFIAT USAID does not have the information necessary to assess the UHI and AFIAT and determine whether changes would improve performance. Similarly, because USAID reviewed and accepted incomplete reporting from UHI and AFIAT, USAID cannot determine if the activities are making progress on all performance indicators—information that is vital to understanding if the activities are working or how they can be improved.

Moreover, USAID officials did not follow required procedures that are meant to help ensure that whatever monitoring actions were completed are documented and stored within Afghan Info. Because USAID did not adhere to its own documentation policies, USAID may not have complete and accurate records of its monitoring activities. USAID's inability to meet its own oversight requirements, its acceptance of incomplete reporting, and its failure to follow data retention requirements means that it may not have sufficient information to determine if its two largest healthcare activities are meeting their goals and protecting the significant investment of U.S. resources.

RECOMMENDATIONS

To improve USAID's monitoring, we recommend that the Director of the USAID Mission for Afghanistan:

- 1. Enforce the monitoring requirements of Mission Order 201.05, including the requirements for third-party monitoring or remote monitoring.**
- 2. Enforce or develop procedures that help ensure Mission Order 201.05 and ADS 201 requirements for performance indicators are met.**
- 3. Enforce or develop procedures that will help ensure activity documents and documentation of monitoring activities are uploaded into Afghan Info in accordance with Mission Order 201.05 requirements.**

AGENCY COMMENTS

We received written comments on a draft of this report from USAID's Acting Afghanistan Mission Director which are reproduced in appendix V along with our response to several technical issues. We updated the draft report in response to USAID's comments, as appropriate.

USAID concurred with all three recommendations. USAID stated that it is in the process of "reviewing and revising" Mission Order 201.05 "to better align it with the current operating environment in Afghanistan." Additionally, USAID said that the revised Mission Order will include the requirements for third-party monitoring or remote monitoring, will include procedures to ensure ADS 201 requirements on performance indicator reporting are met, and will include procedures to ensure activity and monitoring documents are uploaded into

Afghan Info. Lastly, USAID said that it will issue a Mission Notice reinforcing the updates and will provide the updated Mission Order and Mission Notice to us by September 30, 2023. USAID's planned actions are responsive to our recommendations, and we will close them as implemented when we receive evidence that USAID revised the Mission Order and issued the Mission Notice, as described.

APPENDIX I - SCOPE AND METHODOLOGY

This report provides the results of our audit of the U.S. Agency for International Development's (USAID) healthcare initiatives in Afghanistan. USAID awarded cooperative agreements for Urban Health Initiative (UHI) and Assistance for Families and Indigent Afghans to Thrive (AFIAT) activities to implementing partners to build capacity of Afghan health systems by providing technical assistance to healthcare facilities and healthcare providers. The objectives of this audit were to evaluate the extent to which (1) USAID has conducted required oversight of UHI and AFIAT, and (2) UHI and AFIAT are achieving their activity goals.

To achieve our objectives, we reviewed USAID award documentation, oversight documentation, and activity performance data for UHI and AFIAT that began in October 2020 and July 2020, respectively. Furthermore, we reviewed public laws, policies, procedures, and other documentation governing the assistance to nongovernmental organizations and Afghanistan's healthcare activities. For example, we reviewed Office of Foreign Assets Control General Licenses, and USAID's Automated Directives System (ADS) and Mission Order 201.05. Additionally, we reviewed the UHI and AFIAT award agreements, annual performance reports, quarterly performance reports, and Monitoring, Evaluation, and Learning (MEL) plans to identify additional oversight and performance requirements, such as performance indicators and multi-tiered monitoring. We also accessed and reviewed Afghan Info to determine if required documentation of monitoring activities, performance reports, and monitoring and evaluation plans had been uploaded.

In December 2014, SIGAR entered into a cooperative agreement with a civil society partner working in Afghanistan. Under this agreement, our partner conducts inspections, evaluations, and interviews on our behalf. We used the civil society partner to obtain the views of healthcare professionals being supported by UHI or AFIAT. To that end we developed a set of structured interview questions, as well as a list of healthcare facilities in the 5 urban areas where UHI operates and the 7 provinces where AFIAT operates. We asked that interviews take place in the areas being supported by UHI or AFIAT, and our partner selected the facilities in which to conduct the interviews based on the following criteria: (1) the interviewer had to have personal contacts in the health center to conduct the interview, and (2) the selected health centers had to be located in different districts within each province or urban area. In total, our civil society partner conducted 66 interviews. We reviewed the interviews as well as the summary documents provided by our civil society partners and included examples of the information in both the summary documents and the interviews in our report. We believe the information to be credible but acknowledge the interviewees' opinions do not represent the views of all the healthcare providers working in UHI or AFIAT healthcare facilities.

For both objectives, we also interviewed officials from USAID, UHI, and AFIAT.

We assessed the significance of compliance with regulations such as USAID ADS 201 and 303, and Mission Order for Afghanistan 201.05, regulations necessary to satisfy the audit objectives. We requested—but did not receive—copies of any procedures the USAID Mission for Afghanistan may have implemented to ensure all monitoring documents are recorded in Afghan Info as required by Mission Order 201.05. For our audit objectives, we did not rely on computer-processed data.

We conducted our audit work in Arlington, Virginia, and in various locations in Afghanistan from May 2022 through May 2023, 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. SIGAR performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

APPENDIX II - COMPLIANCE SUMMARY FOR THE URBAN HEALTH INITIATIVE AND THE ASSISTANCE FOR FAMILIES AND INDIGENT AFGHANS TO THRIVE QUARTERLY AND ANNUAL REPORTS

The cooperative agreements for both the Urban Health Initiative (UHI) and the Assistance for Families and Indigent Afghans to Thrive (AFIAT) include specific information requirements for both quarterly and annual reports. Table 2 provides details of the requirements in the cooperative agreements and the number of reports that included the required information.

Table 2 - Number of Quarterly and Annual Reports that Met the Reporting Requirements Included in UHI and AFIAT Cooperative Agreements

Report Criteria	Quarterly Reports**		Annual Reports*	
	(Met/Total Number of Reports)		(Met/Total Number Of Reports)	
	UHI	AFAIT	UHI	AFAIT
Report will cover the annual performance from October to September of the fiscal year	n/a	n/a	2/2	3/3
Recipient must submit the annual report within 30 days after the end of the fiscal year	n/a	n/a	0/2	3/3
Recipient will submit to agreement officer representative (AOR)	6/6	6/6	n/a	n/a
Due within 30 days after the fiscal quarter's end	1/6	6/6	n/a	n/a
Progress made since the last report by region and province as applicable	6/6	6/6	2/2	3/3
Problems encountered and whether they were solved or are still outstanding	6/6	6/6	2/2	3/3
Proposed solutions to new or ongoing problems	5/6	6/6	2/2	3/3
Success stories	1/6	0/6	0/2	0/3
Security concerns	5/6	4/6	2/2	3/3
Information on new opportunities for program expansion	0/6	4/6	2/2	3/3
Qualitative data on program achievements and results	6/6	6/6	2/2	3/3
The updated activity monitoring, evaluation, and learning plan, as an attachment	0/6	1/6	0/2	0/3
Documentation of best practices that can be taken to scale	0/6	0/6	0/2	1/3
Progress to date on sustainability plan	0/6	0/6	0/2	1/3
Progress to date on the gender plan	5/6	6/6	2/2	3/3
Progress to date on the environmental risk mitigation plan	6/6	3/6	2/2	2/3
Update on monthly expenditures for the quarter vis-à-vis annual budget	6/6	0/6	2/2	0/3
Cover page descriptive title	6/6	6/6	2/2	3/3

Cover page author name	6/6	1/6	2/2	3/3
Cover page award number	6/6	3/6	2/2	0/3
Cover page recipient name	6/6	1/6	2/2	3/3
Cover page development objective	0/6	0/6	0/2	0/3
Cover page date of publication or issuance date of the report	1/6	0/6	0/2	3/3
Submitted to Afghan Info	6/6	6/6	2/2	3/3

Source: SIGAR analysis of UHI and AFIAT reporting requirements established by the cooperative agreement and the quarterly and annual reports.

*AFIAT has 3 annual reports because it started in July 2020 (fiscal year 2020), while UHI did not start until October 2020 (fiscal year 2021).

** AFIAT included the quarterly report for July through September 2020 in its annual report as permitted by Mission Order 201.05

APPENDIX III - INDICATOR TABLE FOR THE ASSISTANCE FOR FAMILIES AND INDIGENT AFGHANS TO THRIVE ACTIVITY

The U.S. Agency for International Development (USAID) uses a performance indicator reference sheet (PIRS) to define indicators for its activities and ensure their data quality and consistency. According to USAID policy, a PIRS is required for all USAID activity performance indicators and must be completed within 3 months of the initiation of data collection. The PIRS contains 16 requirements for data reported on key indicators, including the definition, unit of measurement, method of data collection, reporting frequency, and the changes to each key indicator.

Table 3 shows the targets and results for the Assistance for Families and Indigent Afghans to Thrive (AFIAT) activity indicators for which there were targets and results reported for at least 1 of 2 years.

Table 3 - AFIAT Indicator Table

No.	Performance Indicator	Year 1		Year 2	
		Target	Result	Target	Result
1.1	Percent of AFIAT-supported health facilities with minimum essential commodities available	96%	90%	94%	91.7%
1.3.1	Number of children under 5 years old (0–59 months) reached with nutrition-specific interventions at the health facilities level through United States government (USG)-supported programs	65,264	44,179	142,885	145,267
1.3.2	Number of children under 2 years old (0–23 months) reached with community-level nutrition interventions through AFIAT-supported programs	58,325	74,769	164,161	233,032
1.3.3	Number of pregnant women reached with nutrition-specific interventions through USG-supported programs	91,004	78,415	189,391	170,658
1.3.4	Number of mothers of children under 2 years old who received infant and young child feeding counseling	496,181	430,277	369,641	215,627
1.3.5	Treatment cure rate for severely acute malnourished children	64.2%	57.1%	77%	76.8%
1.3.5a	Number of children under 2 years old weighed, plotted one Growth Monitoring and Promotion card, and interpreted for nutrition status and gaining weight	53,950	75,683	702,113	830,878
1.3.6a	Percentage of AFIAT Basic Package of Health Services facilities with at two current staff trained in tuberculosis passive case detection	84%	48%	100%	51%
1.4.1*	Number of private health facilities implementing SafeCare standards	4	4	N/A	N/A
2.2.2	Number of births attended by skilled doctor, nurse, or midwife (a skilled birth attendant) in the AFIAT targeted health provinces	54,269	51,568	92,555	90,202
2.2.2a	Percent of births attended by skilled birth attendants	42.5%	46.7%	90%	72%
2.2.2b	Percent of institutional deliveries	41.7%	46.6%	89%	71.2%

2.2.3a	Number of women who had their first antenatal care visit in the AFIAT targeted provinces	91,004	78,415	189,391	170,658
2.2.3b	Number of women who had four or more antenatal care visits in the AFIAT-targeted provinces	37,467	43,918	54,945	95,303
2.2.4	Average service gaps between the first antenatal care visit and the fourth visit decreased in AFIAT provinces	67%	63%	73	61
2.2.4a	Percent antenatal care (at least one visit)	100%	100%	>95%	169%
2.2.4b	Percent antenatal care (four visits)	21.7%	26.9%	22%	32%
2.2.4c	Number of first antenatal care visits	91,004	78,415	189,391	177,576
2.2.4d	Number of fourth antenatal care visits	21,040	19,895	39,136	44,795
2.2.6	Number of children who received PENTA3 by 12 months of age in the AFIAT-targeted provinces ⁴⁰	93,718	91,536	167,960	162,392
2.2.6a	Number of children between 12–23 months who received the PENTA3 vaccine	3,265	3,233	8,654	7,605
2.2.6b	Dropout rate from the first to third dose of PENTA3 vaccine in targeted provinces	68	57	4	4.9
2.2.6c	Number of children who received their first dose of measles-containing vaccines by 12 months of age in USG-assisted programs	82,287	74,202	140,303	151,712
2.2.7a	Number of infants born with low birthweight (<2500g) in the AFIAT-targeted provinces	5%	6%	3%	3.9%
2.2.8	Number of cases of child diarrhea treated in USG-assisted programs	165,806	169,389	350,312	337,321
2.2.9	Total “couple-years of protection” provided by health facilities and health posts in the AFIAT targeted provinces ⁴¹	45,157	42,280	84,313	82,738
2.2.10*	Percentage of USG-assisted service delivery sites providing family planning counseling and/or services	N/A	N/A	98%	99.3%
2.2.11	Average stock-out rate of contraceptive commodities at Basic Package of Hospital Services and Essential Package of Hospital Services health facilities in the AFIAT-targeted provinces	8%	7%	<5%	<4.2%
2.2.12	Number of health posts providing family planning information, referrals, and/or services during the year in AFIAT-targeted provinces	61,939	67,266	164	164
2.2.13	Tuberculosis case notification rate (per 100,000 population) in AFIAT-targeted provinces	92%	81.6%	50	36.6%
2.2.15	Tuberculosis treatment success rate	96.3%	37.2%	93%	92%
2.2.16	Bacteriological diagnosis coverage rate for pulmonary tuberculosis	61.5%	60.4%	49%	55%

⁴⁰ PENTA 3, or pentavalent vaccine, is a series of 3 shots of the same vaccine administered to children less than 12 months of age that prevents against contracting Diphtheria, Tetanus, Pertussis, Hib, and Hepatitis B.

⁴¹ According to USAID, “couple-years of protection” is the estimated protection provided by family planning methods during a 1-year period, based upon the volume of all contraceptives sold or distributed free of charge to clients during that period.

2.3.1	Number of emergency cases referred from community health worker to facility or from facility to a different facility in the project assisted provinces	1,434	1,310	3,522	3,117
2.3.2	Number of cases referred by community health workers to facility in the project target areas	122,303	134,215	386,266	397,735
3.1.1a	Number of health facilities implementing key messages packages developed/adapted for project technical assistance areas (e.g., antenatal care, delivery, family planning, nutrition, expanded program on immunization)	84	12	165	69
3.2.1	Number of healthcare workers trained or mentored in Basic Package of Hospital Services and Essential Package of Hospital facilities on key messages for optimal health and nutrition behaviors and promotion techniques in AFIAT provinces	119	187	113	118
3.4.1	Number of clients seeking services and counseling from health facilities	3,888,284	3,421,350	7,230,018	7,540,990
3.4.1a	Service utilization rate among USAID-supported facilities implementing quality improvement	1.2	1.9	2.2	2
3.4.2	Number of children under 5 years old seen by community health workers for acute respiratory illness, diarrhea, and malaria	237,002	244,984	623,441	444,222
3.4.3	Number of tuberculosis cases detected through passive detection	5,778	4,926	6,069	3,797
4**	Number of Ministry of Public Health central and provincial staff newly trained on data use for planning and decision making	30	53		
4.1.1**	Number of private health facilities currently registered with the Ministry of Public Health implementing standardized health regulations confirmed by minimum required standards	65	6		
4.3.1**	Health management information system verification composite optimal score (>85%) for Basic Package of Hospital Services improved in AFIAT assisted provinces	95%	96.9%		

Source: SIGAR analysis of AFIAT performance reports

*Some indicators were only tracked in 1 of 2 years.

+ As a result of a reporting error, the actual result for 2.2.7a is unknown.

** Indicators 4, 4.1.1 and 4.3.1 are no longer tracked because AFIAT no longer works with the Ministry of Public Health of the Taliban government.

APPENDIX IV - INDICATOR TABLES FOR THE URBAN HEALTH INITIATIVE ACTIVITY

The U.S. Agency for International Development (USAID) uses a performance indicator reference sheet (PIRS) to define indicators for its activities and ensure their data quality and consistency. According to USAID policy, a PIRS is required for all USAID activity performance indicators and must be completed within 3 months of the initiation of data collection. The PIRS contains 16 requirements for data reported on key indicators, including the definition, unit of measurement, method of data collection, reporting frequency, and the changes to each key indicator.

Table 4 illustrates Urban Health Initiative (UHI) performance indicators that listed both their targets and achievements to ascertain progress made by UHI. Several of the indicators reported a target and an achievement in Year 1 but were subsequently retired in Year 2.

Table 4 - UHI Indicator Table

No.	Performance Indicator	Year 1		Year 2	
		Target	Result	Target	Result
CC.2*	Health system responsiveness through continuity of care	71	N/A	49	38%
CC.1	Number of individuals who have completed UHI training to improve health outcomes	1,436	5,419	11,963	12,500
1.1.1	Number of multisectoral coordination mechanisms for urban health established and functioning	1	5	Retired in 2022	
2.1.1	Number of referrals to targeted health facilities	2,256	7,134	6,498	8,938
2.1.2**	Number of targeted health facilities reporting availability of contraceptives, essential drugs, and vaccines	48	61%	80	70% Nut (12/28) 43% Vaccine (37/50) 74% tuberculosis (22/44) 50% Child H (24/51) 47% MNH (37/54) 69%
2.2.1	Percent of UHI-assisted service delivery sites providing family planning counselling and/or services	77.0%	93.5%	95%	100%
2.2.2	Number of couple years protection in U.S. government (USG)-supported programs ⁴²	13,170	35,695	52,071	95,355
2.2.3	Number of USG-assisted community health workers providing family planning information, referrals, and/or services during the year	264	45	Not determined	115 (197%)
2.2.5	Number of first antenatal care visits	78,720	47,941	220,297	125,632
2.2.6	Number of fourth antenatal care visits	1,386	12,736	5,480	15,602

⁴² According to USAID, “couple-years of protection” is the estimated protection provided by family planning methods during a 1-year period, based upon the volume of all contraceptives sold or distributed free of charge to clients during that period.

2.2.7	Number of women giving birth in a health facility receiving USG support	94,123	146,617	242,006	151,356
2.2.10	Number of children less than 12 months of age who received the PENTA3 vaccine ⁴³	30,281	19,483	102,540	54,769
2.2.11	Number of children who received their first dose of measles-containing vaccine (MCV1) by 12 months of age in USG-assisted programs	28,450	19,938	94,868	52,557
2.2.12	Number of children under 5-years-old (0–59 months) reached with nutrition-specific interventions through USG-supported programs	159,972	90,232	417,870	379,945
2.2.13	Number of pregnant women reached with nutrition-specific interventions through USG-supported programs	78,720	47,941	220,297	125,632
2.2.15	Total growth monitoring and promotion (custom)	581,77	35,982	255,380	91,328
2.2.16	Tuberculosis detection rate	15%	25%	Retired in 2022	
2.2.17	Childhood tuberculosis notifications	709	908	2,010	1,972
2.2.18	Drug-resistant tuberculosis notifications	57	95	60	151
2.2.20	Contact investigation coverage rate	22%	42%	24%	31%
2.2.21	Tuberculosis preventive treatment enrollment	506	566	1,641	1,274
2.2.22	Number of targeted public health facilities that have a community health <i>shura</i> that meets once per month	28	14	54	15
3.1.1	Overall facility utilization rate in areas implementing quality improvement supported by USAID	61%	15%	Not Reported	70%
3.1.6	Treatment cure rate for severely acute malnourished children	77%	75%	Retired in 2022	
3.1.7	Tuberculosis treatment success rate	80%	64.5%	82%	75.3%
3.2.1	Number of targeted health facilities that have functional Quality Improvement Committees with UHI assistance	5	31	50	54
3.2.2	Average stock-out rate of contraceptive commodities at family planning service delivery points	68%	68%	70%	30%
3.2.6	Number of cases of child diarrhea treated in USG-assisted programs	55,735	42,154	N/A	94,526

Source: SIGAR analysis of UHI Performance Indicators reporting both target and result.

* This indicator did not report a result in Year 1, but it reported both a target and result in Year 2. However, the target was reported as a numeric value, while the result was recorded as a percentage leading to a reporting error.

** In both Year 1 and Year 2, this indicator reported a target and result in incongruous terms. In Year 1, the target was reported as a numeric value, but the achievement was listed as a percentage. In Year 2, this error was repeated, and the result was listed as series of percentages concerning multiple areas of UHI activity.

⁴³ PENTA 3, or pentavalent vaccine, is a series of 3 shots of the same vaccine administered to children less than 12 months of age that prevents against contracting Diphtheria, Tetanus, Pertussis, Hib, and Hepatitis B.

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



MEMORANDUM

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

FROM: Edward Michalski, Acting Mission Director, USAID/Afghanistan/S/

DATE: April 28, 2023

SUBJECT: **Management Comments to Respond to the Draft Performance Audit Report and Recommendations Provided by the SIGAR titled, “Healthcare in Afghanistan: USAID Did Not Perform All Required Monitoring, But Efforts Reportedly Contributed to Progress in Vital Services.” (SIGAR 23-XX /SIGAR 154A)**

The U.S. Agency for International Development (USAID) would like to thank SIGAR for the opportunity to provide comments on the subject draft report and accompanying recommendations. "The Agency agrees with the recommendations and is fully committed to complying with the Mission Orders (and accompanying authorities and policies) set forth for award monitoring." Since 2020, COVID-19, insecurity, and the fall of the Afghan government have all impacted the operating environment in Afghanistan, creating challenges for implementing partner oversight. We are taking SIGAR's report and recommendations as an opportunity to review and revise Mission Order 201.05 so that it better aligns with the current USAID/Afghanistan operating environment. The revised Mission Order, and supporting documents, will be provided to SIGAR by September 30, 2023.

During the period audited, USAID/Afghanistan provided, and continues to provide close monitoring and oversight of Assistance for Families and Indigent Afghans to Thrive (AFIAT) and Urban Health Initiatives (UHI). Details are provided as follows:

- Bi-weekly Agreement Officer Representative meetings and written reports, for the first five and a half months, following the Taliban takeover (AOR meetings are now bi-monthly and written reports are weekly). These meetings and reports provide 'real time' updates on program implementation, security, liquidity, Taliban engagement, and staffing.
- Virtual site visits (conducted by AORs and technical staff members) to project sites. A total of 16 visits took place between March and November 2022.
- Utilization of external stakeholder engagement forums to corroborate AFIAT and UHI results with other donor partners. These include the Health Sector Transitional Strategy Working Group (co-chaired by USAID), the National EPI Quarterly Performance Review, and the ARTF Health Emergency Response (HER) Project (follow-on to Sehatmandi) co-chaired by USAID.
- AOR and technical specialists review and provide feedback on UHI and AFIAT quarterly and annual reports, and annual work plans.
- Ongoing collaboration with the Afghanistan Monitoring, Evaluation, and Learning Activity (AMELA) to develop third party monitoring (TPM) plan.

**COMMENTS BY THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) ON THE
REPORT RELEASED BY THE SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN
RECONSTRUCTION (SIGAR) TITLED “Healthcare in Afghanistan: USAID Did Not Perform All
Required Monitoring, But Efforts Reportedly Contributed to Progress in Vital Services”
(SIGAR 23-XX/SIGAR 154A)**

Please find below the management comments from the U.S. Agency for International Development (USAID) on the draft report produced by the Special Inspector General for Afghanistan Reconstruction (SIGAR), which contains 3 recommendations for USAID.

Recommendation 1: We recommend that the Director of the USAID Mission for Afghanistan enforce the monitoring requirements of Mission Order 201.05, including the requirements for third-party monitoring or remote monitoring.

Management Comments: The Mission management concurs with the recommendation. Mission is in the process of reviewing and revising the Mission Order 201.05 to better align it with the current operating environment in Afghanistan. The revised Mission Order will include the requirements for third-party monitoring or remote monitoring in the current operating environment of the Mission. The Mission Director will enforce the monitoring requirements of the revised Mission Order 201.05 through a Mission Notice to all concerned.

The Mission management will provide the revised Mission Order and the Mission Notice against the above recommendation by September 30, 2023.

Recommendation 2: We recommend that the Director of the USAID Mission for Afghanistan Enforce or develop procedures that help ensure Mission Order 201.05 and ADS 201 requirements for performance indicators are met.

Management Comments: The Mission management concurs with the recommendation. As also explained in the response to the recommendation above, the Mission is in the process of revising the Mission Order 201.05 to better align it with the current operating environment in Afghanistan. The revised Mission Order will include procedures to ensure that ADS 201 requirements on performance indicator reporting are met. The Mission Director will enforce the monitoring requirements of the revised Mission Order 201.05 through a Mission Notice to all concerned.

The Mission management will provide the revised Mission Order and the Mission Notice against the above recommendation by September 30, 2023.

Recommendation 3: We recommend that the Director of the USAID Mission for Afghanistan Enforce or develop procedures that will help ensure that activity documents and documentation of monitoring activities are uploaded into Afghan Info in accordance with Mission Order 201.05 requirements.

Management Comments: The Mission management concurs with the recommendation. As explained above, the Mission is in the process of revising the Mission Order 201.05 to better align it with the current operating environment in Afghanistan. The revised Mission Order

**COMMENTS BY THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) ON THE
REPORT RELEASED BY THE SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN
RECONSTRUCTION (SIGAR) TITLED "Healthcare in Afghanistan: USAID Did Not Perform All
Required Monitoring, But Efforts Reportedly Contributed to Progress in Vital Services"
(SIGAR 23-XX/SIGAR 154A)**

will include procedures to ensure activity documents and documentation of monitoring activities are uploaded into Afghan Info. This will also be followed up with the issuance of a Mission Notice to all concerned.

The Mission management will provide the revised Mission Order and the Mission Notice against the above recommendation by September 30, 2023.

Comments on the Draft Report

USAID provided responses to the draft Statement of facts on February 24, 2023, which SIGAR has only partially integrated into the final draft report. Some of the instances are noted below;

SIGAR Statement: SIGAR reported that USAID had 13 ongoing health programs, with an estimated total cost of just about \$309.3 million.

SIGAR Comment 1

USAID Response: As written in the USAID Response to the SIGAR Statement of Fact (dated February 24, 2023): "Following the Taliban takeover, and during the pause of programming assistance, USAID Mission leadership worked with technical offices to review all active programs. The purpose of this exercise was to carefully consider the viability of each activity in light of the new operating context. Any activity that was designed to provide direct assistance to the now de facto authorities (Taliban, MoPH) was no longer allowed and halted. As a result of this exercise, six (not 13) USAID health programs were authorized to resume. The total estimated value of these programs as of January 30, 2023 is approximately \$289.6 million."

SIGAR Statement: In addition, the Taliban's takeover of Afghanistan and the withdrawal of U.S. and allied forces in August 2021 worsened the country's economic stagnation further hampering Afghans' ability to seek medical care and causing an associated increase in maternal mortality. For example, prior to the Taliban reseizing power, the bulk of maternal and child healthcare was performed by female healthcare professionals.

SIGAR Comment 2

USAID Response: Since the bulk of maternal and child health care continues to be provided by female healthcare, USAID does not consider the example provided by SIGAR as relevant to the point being made on the economic stagnation and its impact on Afghans' ability to seek medical care. Please refer to USAID's response to SIGAR's Statement of Fact (dated 2/24/23), which includes the following:

"There has been no documented change in the ability of females to provide health care in Afghanistan. Females continue to serve as medical providers throughout Afghanistan, without limitation, in 97% of health care facilities surveyed by WHO in January 2023 and in all USAID affiliated health care facilities."

SIGAR Statement: An October 2022 report by Johns Hopkins University's Center for Humanitarian Health and Center for Public Health and Human Rights found several adverse changes in Afghanistan's healthcare sector since August 2021.² Specifically, the study found;

- a severe deterioration of conditions for providing maternal and child healthcare;
- a severe decline in the availability and quality of care;
- that practicing health professionals perceived an increase in maternal, infant, and child mortality; and
- that health workers expressed great concern about the future of healthcare. SIGAR Comment 3

USAID Response: This is not a valid source for the above- mentioned "associated increase in maternal mortality?" USAID respectfully reminds SIGAR that perceptions of health professionals cannot serve as a data source for tracking maternal mortality. It is also important to note that the John Hopkins study (cited above) is based on a very small sample size of 131 healthcare providers- this is a fraction of the number of midwives, nurses, doctors, and community health care workers nationwide. Additionally, the study took place 6-8 months after the Taliban takeover during a time when donors were working diligently to restabilize the healthcare system. More recently, the World Bank conducted a Rapid Quality Assessment in Afghanistan to identify issues and challenges facing health facilities and generate evidence-based findings to inform future programming. Data collectors visited 405 health facilities and interviewed 1,526 health facility staff members between September and October 2022. The study found:

- Staff retention rates are high with 98% of staff reporting moderate to high levels of job satisfaction.
- Two-thirds of staff interviewed perceive improvements in the health sector, primarily due to better medicine supply, improved service delivery, and regular salary payments.
- Most health facilities have functional water and electricity sources and nearly all required equipment (for the delivery of basic health services) was available and functional.

SIGAR's Response to Comments from the U.S. Agency for International Development

SIGAR Comment 1: We updated the report to include both (1) the cost of the six health sector programs that continued following the collapse of the former Afghan government in August 2021, and (2) the total cost of all 13 health sector programs active in Afghanistan as of April 2023.

SIGAR Comment 2: USAID's disagreement about the impact of the Taliban's takeover on maternal and child healthcare has been noted in the report.

SIGAR Comment 3: We removed reference to the Johns Hopkins University survey. However, the World Bank survey cited by USAID contains many of the same issues highlighted by Johns Hopkins University, including a reliance on health workers perceptions and data collection from a fraction of the healthcare workers nationwide.

APPENDIX VI - COMMENTS FROM MANAGEMENT SCIENCES FOR HEALTH



Stronger health systems. Greater health impact.

Date: June 23, 2023

Subject: Management Sciences for Health comments on the Special Inspector General for Afghanistan Reconstruction report titled “Healthcare in Afghanistan: USAID Did Not Perform All Required Monitoring, But Efforts Reportedly Contributed to Progress in Vital Services”

Management Sciences for Health, Inc. (MSH) received the Special Inspector General for Afghanistan Reconstruction (SIGAR) report titled “Healthcare in Afghanistan: USAID Did Not Perform All Required Monitoring, But Efforts Reportedly Contributed to Progress in Vital Services” (SIGAR Project Number-154A) on May 24, 2023. This report discusses the results of SIGAR’s audit of two of U.S. Agency for International Development’s (USAID) healthcare initiatives in Afghanistan, including Assistance for Families and Indigent Afghans to Thrive (AFIAT), implemented by MSH, and the Urban Health Initiative (UHI), implemented by Jhpiego.

MSH’s comments for the purpose of clarifying or providing additional context as it directly relates to instances where MSH or AFIAT was identified in the report are summarized below.

- MSH would like to thank the U.S. Agency for International Development (USAID) for its partnership and collaboration with AFIAT on all aspects of program implementation during the period audited. This period covered close to 18 months of increasing insecurity culminating in several months of program uncertainty, until AFIAT’s revised Program Description was approved in March 2022.
- Improving Afghanistan’s healthcare capacity and proficiency is a key objective for AFIAT, and MSH was pleased to see the report findings that according to health professionals, AFIAT assistance had benefited their staff and patients.
- MSH submitted all AFIAT performance reports according to the schedule defined in the cooperative agreement. AFIAT’s Cooperative Agreement indicates that “the format of all activity performance reports, final annual work plan, financial reports and success stories will be determined in conjunction with USAID/Afghanistan.” AFIAT performance reports were reviewed and approved by the USAID Agreement Officer Representative. Oftentimes, required elements such as information on new opportunities for program expansion, security concerns, progress on sustainability were incorporated in report narratives. Other required elements such as success stories, were submitted to USAID separately. MSH will ensure that all required elements are included and explicitly referenced in quarterly and annual reports.

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- MSH worked collaboratively with USAID during the period audited to maintain a robust performance monitoring and management framework while navigating key shifts in programming during the period audited. MSH submitted the AFIAT Year 1 Activity Monitoring Evaluation and Learning Plan (AMELP) for the period October 2020 – September 2021 on October 7, 2020, which was within 90 days upon award, as required in the cooperative agreement. At that time, the provinces where AFIAT would be operating in each year were not finalized with USAID, and it was not possible for AFIAT to consult SEHATMANDI non-governmental organizations to jointly select the health facilities where the interventions would be rolled out. Thus, baseline information of those health facilities was not available to calculate a baseline performance for several of the proposed indicators. MSH submitted the updated AFIAT Year 2 AMELP on May 3, 2022, after pivoting program interventions to align with the revised AFIAT Program Description. Data collection in Project Year 2 was also impacted by the withdrawal of U.S. and allied forces in August 2021 and transition to the interim de facto government. For example, data for September 2021 was not available at the time the Year 2 report was submitted, and AFIAT only reported data from October 2020-Aug 2021, or 92% of the reporting months. Additionally, in Year 2, due to pivoting of the program description, AFIAT discontinued support to the private sector and results for this indicator were only reported in the first year.

MSH would like to thank SIGAR for the opportunity to provide comments on this report.



APPENDIX VII - ACKNOWLEDGMENTS

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