

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 25-01 Audit Report

Rural Water Supply, Sanitation, and
Hygiene in Afghanistan: USAID is Meeting
Programming Goals but Could Be
Providing Better Oversight



OCTOBER
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Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

In 2014, Congress passed the Senator Paul Simon Water for the World Act of 2014 (Water Act) in recognition of the importance of water, sanitation, and hygiene (WASH) to human life, and the United States' commitment to being a global leader in providing sustainable access to WASH for the world's most vulnerable populations. The Act designated officials within the Department of State and U.S. Agency for International Development (USAID) to coordinate in the development of the U.S. Global Water Strategy (GWS). The GWS is the single, government-wide strategy for communicating to Congress how the agencies intend to implement WASH programs authorized by the Act.

Since 2001, the U.S. has spent \$334 million in Afghanistan WASH programming, including constructing water supply and sanitation systems, distributing soap and water containers, enacting hygiene promotion and water resource management activities, and building the capacity of local and national governments. Despite this investment, the lack of access to safe WASH remains a common local problem for Afghans.

USAID's Afghanistan Water and Development Country Plan, which the Water Act requires, contained seven Water Act-authorized WASH programs for implementation through 2021. Only one program, the \$35.8 million Rural Water Supply, Sanitation, and Hygiene (Ru-WASH) activity, is ongoing, with a period of performance through June 2025.

This report examines USAID WASH programming authorized by the Water Act and implemented since August 2021. SIGAR's audit objectives were to assess the extent to which USAID's Water Act programming (1) complied with Water Act requirements, (2) met program objectives, and (3) complied with USAID oversight requirements.

October 2024

Rural Water Supply, Sanitation, and Hygiene in Afghanistan: USAID is Meeting Programming Goals but Could Be Providing Better Oversight

SIGAR 25-01 AUDIT REPORT

WHAT SIGAR FOUND

SIGAR found that USAID designed Ru-WASH to comply with the Water Act's long-term sustainability and maximum impact requirements. For example, Ru-WASH's original design included gender-based programming activities, such as building boys' and girls' WASH facilities in primary- and secondary-level schools and health centers. Ru-WASH's original design also included long-term sustainability activities, such as capacity building with the former Ministry of Rural Rehabilitation and Development (MRRD), so the MRRD could generate and collect revenue to allow the ministry to self-sustain WASH infrastructure and activities.

SIGAR determined that Afghanistan's operating environment undermines Ru-WASH's ability to achieve the Water Act's long-term sustainability goal because Afghanistan lacks a host government with whom USAID can coordinate. Following the Taliban's August 2021 takeover of Afghanistan, USAID worked with the UN International Children's Fund (UNICEF) to modify Ru-WASH's implementation strategy by focusing on local-level institutions, such as community development councils (CDC). However, in May 2024, the Taliban dissolved the CDCs in all 34 provinces and mandated that international organizations engage with the Taliban directly for program coordination and implementation. WASH strategies and best practices indicate that for WASH programming to be sustainable, programming should engage host governments and national-level institutions, in addition to engaging with local-level institutions. In the absence of national level coordination, Ru-WASH cannot ensure the sustainability of its programming.

Furthermore, SIGAR found that the Taliban's policies discriminating against women have undermined Ru-WASH's ability to promote women's access to water and sanitation resources, diminishing the program's ability to achieve the Act's maximum impact goal. Specifically, the Taliban's gender restrictive policies, such as restricting women's movements outside of the home, prevent Ru-WASH from helping girls and women as originally intended. Ru-WASH's original implementation strategy included gender-based programming activities such as (1) training women and girls on menstrual hygiene management; (2) engaging women and girls in community training; and (3) infrastructure development, including the construction of separate washrooms and menstrual hygiene facilities for women and girls in schools and health centers. Taliban restrictions on women working for nongovernmental organizations (NGOs) have also hampered UNICEF operations. Similarly, travel restrictions mean women cannot travel to attend community training, and community elders have prohibited the inclusion and participation of women in decision making positions within local-level institutions. USAID and UNICEF told SIGAR that the Taliban's gender restrictive policies have

made it difficult to implement women- and girls-specific programming. Additionally, UNICEF confirmed that as of May 2024, Taliban gender restrictive policies were still negatively affecting Ru-WASH's ability to engage with women.

Despite these challenges, SIGAR found that Ru-WASH has met, or is on track to meet, its nine performance indicator targets. As of December 31, 2023, UNICEF reported that it had exceeded the targets for four of the nine performance indicators with 1 year of programming remaining. For example, Ru-WASH set a target of providing 400,000 individuals with basic water service, and has served nearly 509,000 individuals as of December 2023. However, UNICEF told SIGAR that the operating environment after the Taliban takeover has resulted in higher implementation costs, which forced UNICEF to lower some of Ru-WASH's targets and change Ru-WASH's implementation strategy. Prior to August 2021, UNICEF obtained cost efficiencies by providing on-budget assistance to the Ministry of Rural Rehabilitation and Development, who in-turn, implemented and oversaw WASH programming throughout the country. However, with the Taliban controlling Afghanistan's national-level institutions, UNICEF has worked through local NGOs and CDCs for each project, leading to some inefficiencies and additional costs. UNICEF also reported that program costs have increased because of limitations within Afghanistan's banking sector and increased costs of materials.

SIGAR also found that while USAID met its oversight and adaptive management requirements, USAID chose not to increase its oversight activities for Ru-WASH programming despite Afghanistan's changed operating environment. Since Ru-WASH is funded through a project contribution agreement, USAID is only required to provide the level of oversight detailed within the agreement. For Ru-WASH, this involves USAID receiving bi-annual and annual progress reports from UNICEF, the program implementor. Because USAID is receiving these reports, the agency is meeting its oversight requirements. Additionally, USAID reviewed its oversight strategy after the Taliban takeover and determined that it was adequate, thus meeting USAID's adaptive management requirements.

However, even though USAID and UNICEF modified Ru-WASH's programming after the Taliban takeover, USAID chose not to exercise an agreement clause allowing it to perform site visits through a third-party monitor. USAID told SIGAR that conducting site visits was "optional and not mandatory," that UNICEF provides sufficient oversight and monitoring of project results, and that USAID relies on public international organization (PIO) internal policies and procedures for monitoring PIO agreements, not USAID's own oversight policies or procedures. However, we conducted 37 site visits at locations where UNICEF was providing WASH services and found numerous issues that UNICEF did not report. For example, individuals at 14 locations told us that their CDCs could not independently maintain the infrastructure and individuals at 11 sites told us that the training was not adequate to operate or maintain the WASH infrastructure. Had USAID conducted similar site visits, it could have identified these deficiencies and taken corrective actions.

WHAT SIGAR RECOMMENDS

SIGAR is not making a recommendation because of the limited time left prior to the scheduled conclusion of the Ru-WASH program. However, should USAID extend Ru-WASH or conduct additional Water Act-authorized programming in Afghanistan, USAID should consider the long-term sustainability of WASH programming and require site visits as a part of program oversight.

SIGAR provided a draft of this report to USAID for review and comments and received written comments from USAID's Mission to Afghanistan, which are reproduced in appendix II. SIGAR also received technical comments from USAID, which we incorporated into the report as appropriate. In its comments, USAID stated that it will raise SIGAR's site visit findings with UNICEF, noted that the report had no recommendations, and thanked SIGAR for incorporating its technical comments into the report.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

October 10, 2024

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

Mr. Joel Sandefur
Mission Director for Afghanistan
USAID Office of Afghanistan and Pakistan Affairs

This report discusses the results of SIGAR's audit of the U.S. Agency for International Development's (USAID) \$35.8 million Rural Water Supply, Sanitation, and Hygiene (Ru-WASH) program in Afghanistan. In June 2020, USAID awarded the UN International Children's Fund (UNICEF) a 5-year project contribution agreement to implement the program, with a June 2025 conclusion date. The Ru-WASH program is authorized by the Senator Paul Simon Water for the World Act of 2014, Public Law No. 113-289 (codified as amended at 22 U.S.C. § 2152h) (Water Act), and is subject to the U.S. Global Water Strategy (GWS) required by that Act.

We found that although Ru-WASH complies with Water Act requirements, there is a risk to the program's sustainability because Ru-WASH can no longer engage with the Afghan government or its national-level institutions. We also found that the May 2024 Taliban directive to dissolve all community development councils (CDCs) across all 34 provinces further jeopardizes program implementation. Additionally, the program's ability to achieve maximum impact is jeopardized by Taliban policies discriminating against women, which restrict women's freedom and ability to move outside the home and prevent female aid workers from implementing program-related training.

Despite these limitations, we found that the Ru-Wash program has met, or is on track to meet, its revised performance indicators. USAID lowered performance targets and cancelled activities after the August 2021 takeover of Afghanistan by the Taliban resulted in higher implementation costs for the program. USAID has also met its oversight requirements through UNICEF's required progress reporting. However, USAID chose not to exercise an agreement clause allowing it to perform site visits through a third-party monitor. Had it conducted site visits, USAID could have identified and addressed in advance many of the deficiencies that we identified during our site visits.

We are not making a recommendation because of the limited time left on the scope of the Ru-WASH program. However, should USAID extend Ru-WASH or conduct additional Water Act authorized programming in Afghanistan, USAID should consider the long-term sustainability of WASH programming and require site visits as a part of program oversight.

We provided a draft of this report to USAID for review and comment. We received written comments from USAID's Mission to Afghanistan, which are reproduced in appendix II. We also received technical comments from USAID, which we incorporated into the report as appropriate. In its comments, USAID stated that it will raise SIGAR's site visit findings with UNICEF, noted that the report had no recommendations, and thanked us for incorporating its technical comments into the report.



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

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

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ABBREVIATIONS

ADS	Automated Directives System
CDC	community development council
GWS	Global Water Strategy
MRRD	Ministry of Rural Rehabilitation and Development
NGO	nongovernmental organization
PIO	public international organization
Ru-WASH	Rural Water Supply, Sanitation, and Hygiene
UNICEF	UN International Children's Fund
USAID	U.S. Agency for International Development
WASH	water supply, sanitation, and hygiene

Since 2001, the U.S. has spent \$334 million on water, sanitation, and hygiene (WASH) programming in Afghanistan. These programs have included the construction or rehabilitation of water supply and sanitation systems, distribution of critical items such as soap and water containers, environmental control for vector-borne diseases, hygiene promotion activities, water resource management, and capacity building of local and national governments. Despite these expenditures, the lack of access to safe water resources and sanitation remains one of the most common problems for Afghans. According to a December 2023 UN report, access to WASH facilities in Afghanistan is dire. The UN noted 67 percent of households face barriers to accessing clean water, 33 percent have no access to hygiene products, 38 percent use unimproved latrines, 64 percent of women faced gender-related barriers to accessing WASH services, and that the cost of water nearly doubled from 2021 to 2023.¹

This report examines the U.S. Agency for International Development's (USAID) WASH programming authorized by the Senator Paul Simon Water for the World Act of 2014 (Water Act) and implemented since August 2021.² Our audit objectives were to assess the extent to which USAID's Water Act authorized programming (1) complied with Water Act requirements, (2) met program objectives, and (3) complied with USAID oversight requirements.

To accomplish our objectives, we reviewed the Water Act and USAID's Automated Directives System (ADS) for guidance related to programming oversight requirements. We requested, compiled, and analyzed information on USAID WASH programming in Afghanistan since August 2021. Using information obtained through responses to requests for information, interviews, and independent research, we identified USAID WASH programming in Afghanistan that is subject to Water Act requirements, how USAID implemented those programs, and the extent to which USAID monitored and evaluated program progress. Additionally, we surveyed the condition of 37 programming sites and interviewed program beneficiaries. We submitted written questions to USAID and received responses from USAID officials responsible for WASH programming in Afghanistan. We also interviewed public international organizations (PIO) and nongovernmental organizations (NGO) providing WASH sector developmental and humanitarian assistance.³ We conducted our work in Arlington, Virginia, and in various locations throughout Afghanistan from November 2022 through October 2024. Appendix I contains a detailed discussion of our scope and methodology.

BACKGROUND

After the Taliban's takeover in August 2021, a water crisis emerged in Afghanistan due to the confluence of the country's political instability, economic crises, and a severe drought. These factors led to a water crisis, which in turn, led to international donors expanding their WASH programming throughout Afghanistan. To meet Afghanistan's WASH needs, USAID implemented a variety of WASH programs using various funding sources, some governed by Water Act requirements and others not. The Water Act places specific conditions on programs that it authorizes, such as requiring USAID to use specific criteria to determine a recipient country's WASH needs.⁴ However, these requirements do not apply when agencies rely on other authorizing statutes for programming. For example, the USAID Bureau of Humanitarian Assistance's programming to provide WASH interventions to displaced populations uses emergency humanitarian funding and thus is not subject to the specific requirements of the Water Act.⁵

¹ UN Office for the Coordination of Humanitarian Affairs, *Afghanistan, Humanitarian Action Plan: Water Sanitation, and Hygiene*, January 3, 2024

² Senator Paul Simon Water for the World Act of 2014, Pub. L. No. 113-289 (codified as amended at 22 U.S.C. § 2152h).

³ A PIO is composed of multiple member states (sovereign countries). The UN is an example of a PIO. See, USAID ADS 308.3.1 for a comprehensive definition of a PIO.

⁴ 22 U.S.C. § 2152h(f).

⁵ Following the August 2021 Taliban takeover, USAID could no longer work with the host government to implement WASH programming. This development caused us to initiate an audit of Water Act-authorized programming in Afghanistan. As such, any projects not subject to Water Act requirements are outside the scope of this audit.

The Water Act and Global Water Strategy Guide U.S. WASH Programming

In 2014, Congress passed the Water Act to recognize the importance of water resources and sanitation to human life, and to recognize the United States' commitment to being a global leader in providing sustainable access to WASH to the world's most vulnerable populations.⁶ The Act's vision is to achieve water security globally, and its goal is to improve health, prosperity, stability, and resilience through sustainable and equitable water resources management and access to safe drinking water, sanitation services, and hygiene practices.⁷ The Water Act prioritizes providing assistance to the countries that have the highest WASH needs and opportunities for improvement (referred to as "high priority" countries).⁸ USAID is required to determine which countries are high priority by using the Water Act's eleven criteria to give each evaluated country a "WASH Needs Index" score.⁹ Prior to August 2021, USAID had designated Afghanistan a high priority country. Following the Taliban takeover, however, USAID changed this designation due to the Taliban's takeover and subsequent change in the country's operating environment. USAID determined that without a recognized national government, Afghanistan could not meet all the Water Act's criteria to be a high priority country.¹⁰

To oversee its implementation, the Act designated the Department of State and USAID as co-leading agencies for the U.S.'s WASH Strategy. The Act also designated the USAID Administrator or their designee as the USAID Global Water Coordinator (Coordinator) who performs specific duties, including (1) providing direction and guidance to, coordinate, and oversee the projects and programs of USAID authorized under the Act; (2) leading the implementation and revision of USAID's portion of the Global Water Strategy (GWS) no less frequently than once every 5 years; (3) seeking to expand the capacity of USAID to implement WASH programs; (4) coordinating with the Department of State and USAID staff in each high priority country; and (5) developing appropriate benchmarks, measurable goals, performance metrics, and monitoring and evaluation plans for USAID projects and programs authorized under the Act.¹¹

The GWS is the primary document guiding the executive branch's implementation of the Water Act. The Strategy details how Water Act-authorized programs should be executed and the best tools for doing so, such as diplomatic engagement, foreign assistance, or technical assistance to host governments. The GWS also outlines the Coordinator's role and responsibilities, which include ensuring the maximum impact and long term-sustainability of WASH programming. Additionally, the GWS contains agency-specific implementation plans that describe each respective U.S. agency's Water Act-authorized WASH programs, how the programs align with the GWS, and programs' respective implementation and monitoring strategies. Accordingly, USAID has an agency specific GWS (USAID GWS), which discusses how it will implement WASH programming worldwide.

USAID's WASH Programming in Afghanistan

In October 2015, USAID designated Afghanistan as a high priority country for WASH needs, ranking it ninth globally. USAID's Afghanistan Water and Development Country Plan detailed Afghanistan's WASH and water resource management needs, and proposed WASH programming to address those needs.¹² The Plan contained seven Water Act-authorized WASH programs for implementation through 2021, which were expected to provide

⁶ Pub. L. No. 113-289 (codified as amended at 22 U.S.C. § 2152h). In June 2022, the White House announced the White House Water Action Plan, which links global water security with U.S. national security interests. The plan provides global water security policy direction to U.S. agencies and requires the Coordinator to develop and implement water security strategies alongside WASH programming. The plan is not part of this audit's scope.

⁷ The White House Water Action Plan defines water security as "[t]he capacity of a population to safeguard sustainable access to adequate quantities of and acceptable quality water..." for human well-being, sustaining economic development, and preserving water ecosystems. U.S. Government, "Global Water Strategy," 2022-2027.

⁸ 22 U.S.C. § 2152h(h).

⁹ 22 U.S.C. § 2152h(i).

¹⁰ USAID, Action Memo, "Designation of High-Priority Countries under the Water for the World Act," October 1, 2021.

¹¹ 22 U.S.C. § 2152h(e).

¹² USAID, Afghanistan Water and Development Country Plan, September 2017.

more than 700,000 Afghans with sustainable access to improved water supplies and assist over 1 million Afghans with access to improved sanitation. As of August 2021, five of the seven Act-authorized programs had been completed and two were ongoing.¹³ The two ongoing Water Act-authorized programs were the

1. \$43.3 million Afghanistan Urban Water Supply and Sewerage Corporation project, which had a period of performance from March 2019 to March 2024, and was implemented by an international development organization. Its objectives were to increase access—including new access, improved access, or improved service quality—to urban residents with water and sanitation services that were serviced by the Afghanistan Urban Water Supply and Sewerage Corporation and various former Afghan ministries, such as the Ministry of Urban Development and Housing.¹⁴
2. \$35.8 million Rural Water Supply, Sanitation, and Hygiene (Ru-WASH) activity, which had a period of performance from June 2020 to June 2025. UNICEF, a PIO, implements the program, whose objectives are to address the (1) WASH needs in underserved rural areas, (2) inequality of sanitation facilities based on gender, (3) lack of WASH facilities within healthcare facilities, (4) operation and maintenance of WASH infrastructure, and (5) transmission of COVID-19. USAID, the only program funder, participates in UNICEF’s Ru-WASH program through a 5-year project contribution agreement.¹⁵ As of September 2022, USAID has fully disbursed the \$35.8 million to UNICEF.

The Impact of the Taliban’s August 2021 Takeover on Ru-WASH’s Programming

Following the Afghan government’s August 2021 collapse, USAID suspended all programing while it re-evaluated Afghanistan’s operating environment and the ability of each of its programs to operate within that new environment. In September 2021, USAID notified UNICEF that it was reviewing the status of U.S. assistance programs in Afghanistan. USAID requested that UNICEF consider modifying Ru-WASH’s award or adjusting its program implementation. In October 2021, USAID removed Afghanistan as a Water Act high-priority country because the Taliban’s takeover and the new operating environment were hampering USAID’s ability to reduce water insecurity in Afghanistan.

However, removing Afghanistan as a high-priority country did not preclude USAID from continuing Water Act-authorized WASH programming in the country. In November 2021, USAID terminated the Afghan Urban Water Supply and Sewerage Corporation project because it determined Afghanistan’s new operating environment would no longer permit the program to achieve its objectives. But in February 2022, UNICEF resumed Ru-WASH’s programming activities, as authorized under the Water Act, but with modified programming objectives, targets, and implementation strategy.

UNICEF modified the Ru-WASH program in three ways. First, UNICEF modified programming objectives by removing activities that would engage with Taliban-controlled ministries or utilities, such as infrastructure construction, capacity building, and revenue generation and collection initiatives. Prior to August 2021, Ru-WASH provided the Ministry of Rural Rehabilitation and Development (MRRD) with on-budget assistance to carry out Ru-WASH’s programming activities. However, with the MRRD being Taliban-controlled after August 2021, UNICEF no longer provided on-budget assistance to the ministry.

Second, UNICEF reduced or removed all of Ru-WASH’s programming targets. USAID noted that Afghanistan’s new operating environment and Ru-WASH’s increased implementation costs that resulted from UNICEF’s new

¹³ We found that USAID was concurrently implementing WASH programming in Afghanistan pursuant to authorities other than the Water Act. Because USAID relied on other authorities for those WASH programs, they are outside this audit’s scope. In August 2023, USAID told us it is planning a new Afghanistan WASH program with an estimated cost of \$35 million to \$40 million to be implemented through the World Bank. According to USAID, as of the date of this report, it has not funded the project.

¹⁴ The six cities were Kabul, Herat, Jalalabad, Mazar-e-Sharif, Kandahar, and Kunduz.

¹⁵ In a project contribution agreement, USAID makes a contribution to a specific PIO program instead of financing a specific service from the PIO. By making a project contribution, USAID does not have the typical requirements that apply to other agreement types, such as oversight requirements as the distribution of its contribution accomplishes the “significant purpose of the agreement.”

implementation strategy caused the reduction of programming targets. For example, Ru-WASH initially had a target of providing 500,000 individuals with access to basic water services but reduced that target to 400,000 individuals after August 2021. In another example, UNICEF removed a performance indicator calling for it to provide two solar powered systems that would provide clean water to community health centers.

Lastly, UNICEF modified Ru-WASH's implementation strategy. Since UNICEF would not work with the now Taliban-controlled MRRD, UNICEF began engaging directly with communities across Afghanistan through Afghan NGOs and community-led institutions, referred to as community development councils (CDCs).¹⁶ UNICEF noted that it began using Afghan NGOs for partnering because it could no longer work with the now Taliban-controlled national-level agencies. According to UNICEF, the Taliban-controlled MRRD caused programming delays and increased costs, leading to reductions in performance indicator targets. Specifically, Ru-WASH engaged with a CDC to determine a community's WASH needs, design WASH infrastructure and programming to address those needs, fund an Afghan NGO to carry out that programming, and provide operating and maintenance training to CDCs for any new WASH infrastructure.

RU-WASH MET WATER ACT REQUIREMENTS, BUT AFGHANISTAN'S OPERATING ENVIRONMENT UNDERMINES ITS ABILITY TO ACHIEVE THE ACT'S GOALS

We found that USAID originally designed Ru-WASH to comply with the Water Act's long-term sustainability and maximum impact goals. However, we determined that operating changes since the collapse of the Afghan government have undermined the ability of the program to meet those goals. Since their takeover in August 2021, the Taliban have not been recognized by the United States as the governing authority of Afghanistan. Without a recognized host government or the ability to engage with national-level institutions, USAID and UNICEF modified Ru-WASH's implementation strategy. However, Ru-WASH is not able to fully comply with the GWS or USAID's GWS strategies to ensure the program's long-term sustainability. Additionally, the Taliban's restrictive gender policies prevent Ru-WASH from fully engaging with women, thus preventing it from meeting the Water Act's intended maximum impact goals.

Ru-WASH's Original Program Design Met Water Act Requirements

The Water Act requires the Coordinator to design Water Act-authorized WASH programming to achieve maximum impact and long-term sustainability by "prioritizing and measuring, including through rigorous monitoring and evaluating mechanisms," the extent to which a program furthers significant improvements in certain demographic measures related to health and hygiene in the host nation.¹⁷ Additionally, the programs are to prioritize "the health and educational opportunities available to women as a result of increased access to safe water, sanitation, and hygiene," and "the indigenous capacity of the host nation or community to provide safe water and sanitation without the assistance of outside donors."¹⁸ More generally, the programs authorized under the Act are supposed to "further" the GWS.¹⁹

We reviewed Ru-WASH's Statement of Work and implementation strategy and found that USAID designed Ru-WASH met the Water Act's requirements. For example, Ru-WASH's original design included gender programming activities, such as building boys' and girls' WASH facilities in primary- and secondary-level schools and health centers. In another example, Ru-WASH's original design included long-term sustainability activities such as capacity building activities with the MRRD, so the ministry could generate and collect revenue to allow the ministry to self-sustain WASH infrastructure and activities.

¹⁶ There are more than 30,000 CDCs across Afghanistan, each representing up to 300 families. CDCs are community-based organizations. A local community or its elders elect or appoint members to the CDC.

¹⁷ 22 U.S.C. § 2152h(f).

¹⁸ 22 U.S.C. § 2152h(f).

¹⁹ 22 U.S.C. § 2152h(f).

The Taliban's Takeover of Afghanistan Undermines Ru-WASH's Ability to Achieve the Water Act's Long-term Sustainability Goal

We found that the Taliban's takeover of Afghanistan, and the country's lack of a recognized national government, undermines the ability of Ru-WASH to achieve the Water Act's long-term sustainability goal. Specifically, the GWS, which is required under the Act, discusses the need for WASH programming to involve host governments and national-level institutions to ensure successful implementation. For example, the GWS's first strategic objective, "Strengthen Water and Sanitation Sector Governance, Financing, Institutions, and Markets," discusses the need to work with national-level and water sector institutions to strengthen WASH services. This includes "...capacity building to enhance the effectiveness of sector institutions..." to enable the conditions for sustainable WASH and water resource management.²⁰

Additionally, USAID's GWS discusses the need for WASH programming to involve host governments and national-level institutions to ensure successful implementation. USAID's GWS views strengthening WASH sector governance as foundational to all GWS strategic objectives, noting that when countries have effective policies and regulations, and institutions capable of implementing them, they attract investment from both domestic and external sources.²¹ Furthermore, USAID WASH technical bulletins, which USAID's GWS references, recommend that host governments be involved in U.S.-funded WASH programming.²² The technical bulletins concluded that there has never been a successful at-scale rural sanitation program that did not have high-level political leadership, and that implementation strategies that only engaged local communities have struggled to ensure that rural water supply infrastructure is adequately maintained, resulting in a lack of sustainable services for rural populations.²³

We found that UNICEF stopped working with Afghan ministries after the Taliban's takeover because the Taliban is not a recognized host government. As a result, UNICEF modified, and USAID approved, Ru-WASH's implementation strategy to work with CDCs instead of national-level institutions. USAID and UNICEF officials confirmed Ru-WASH's change in strategy, with USAID officials telling us that working with national-level institutions is not a viable strategy under Taliban rule and that working with CDCs has proven successful in other WASH programming.

However, we found that not all the CDCs benefitting from Ru-WASH programming could sustain their respective WASH infrastructure. Specifically, the site visits we performed identified various deficiencies at programming sites, such as insufficient sanitation facilities, insufficient amounts of hygiene supplies, inadequate hygiene practices, and infrastructure maintenance needs. For example, cognizant individuals at 14 of the 37 Ru-WASH sites we visited told us their respective CDC could not independently maintain its WASH infrastructure or that their respective CDC remained dependent on international donors for maintenance. This information confirmed that at least some Ru-WASH projects lack long-term sustainability.²⁴ When we asked about other CDCs' ability to operate and maintain their respective WASH infrastructure, individuals at

- 11 sites told us they believed the training was inadequate to operate or maintain the infrastructure;
- 6 sites told us that WASH infrastructure was no longer functional;

²⁰ "U.S. Global Water Strategy 2022-2027," Strategic Objective 1, p. 6. GWS, USAID Agency Plan, p. 5.

²¹ "U.S. Global Water Strategy 2022-2027," Strategic Objective 1, p. 6. GWS, USAID Agency Plan, pp. 6 and 7.

²² USAID WASH technical bulletins provide guidance on topics for developing and implementing WASH activities in support of the U.S. GWS and USAID's GWS.

²³ USAID, "Rural Water Supply Technical Bulletin 1," May 2020, p. 4; "Rural Sanitation Technical Bulletin 2," May 2020, p. 5.

²⁴ UNICEF provided us with the location of its on-going programming sites, of which we selected, in coordination with UNICEF, 37 to visit. At the time of our site visits, Ru-WASH had 135 sites, including on-going implementation sites and completed sites. At each site, we interviewed individuals in authority positions who were knowledgeable of, and could speak for, the respective Ru-WASH programming site or the local community where the Ru-WASH programming took place such as the village council head, shura head or deputy, school principal or a manager, and clinic manager or a doctor.

- 8 sites told us that WASH infrastructure was operational but also told us that the infrastructure is not producing safe drinking water; and
- 14 sites told us they continue to rely on international donor assistance but did not know which foreign assistance programs provide them funding.

We also found that while Ru-WASH worked with CDCs from February 2022 through April 2024, the program stopped doing so in May 2024 because of a new Taliban policy that dissolved CDCs, prohibited international aid organizations from working with local-level institutions, and instead, required the organizations to work with Taliban-controlled ministries. In June 2024, UNICEF confirmed it was aware of the new policy and told us that it was analyzing how to modify Ru-WASH's implementation strategy.

In September 2024, we inquired as to how the new policy was affecting Ru-WASH programming, and UNICEF told us that the Taliban-controlled MRRD will allow previously endorsed projects that were initiated by the CDCs to continue operating. However, future Ru-WASH programming will use contractors or NGOs instead of CDCs; UNICEF is in the process of screening qualified contractors to implement future programming. UNICEF also told us that its sustainment plans include training local village members on how to operate and maintain WASH infrastructure, and having local communities be responsible for collecting water usage fees from other community members to fund the operations and maintenance of WASH infrastructure. USAID told us that it met with UNICEF to discuss implementing challenges and confirmed what UNICEF told us. USAID also stated that UNICEF provided USAID assurances about its ability to continue community-level engagement. Additionally, USAID told us it determined that UNICEF remains able to implement Ru-WASH programming according to its implementation strategy. However, it is our assessment, based on the results of similar changes previously made to Ru-WASH's implementation strategy, that changes in Ru-WASH's implementation strategy in response to the new Taliban policy will likely negatively impact programming timelines, budgets, and results.

We determined that the lack of a recognized host government in Afghanistan is undermining Ru-WASH's ability to achieve the Water Act's long-term sustainability goal. For example, as originally designed, Ru-WASH sought to maximize long-term sustainability by providing funding to the former MRRD, who in turn, funded and oversaw the construction of WASH infrastructure on a national level, provided WASH funding to areas in need, and allowed the ministry to have a national-level WASH strategy. However, Ru-WASH's current strategy does not include coordination with relevant Afghan ministries, such as the MRRD. The WASH strategies and best practices detailed in the GWS, USAID GWS, and USAID technical bulletins all note that for WASH programming to be sustainable in the long term, it should engage the host government and national-level institutions, in addition to local-level institutions, such as CDCs. Therefore, in the absence of such national-level coordination, Ru-WASH is missing a component that, under normal circumstances, would be needed to ensure the long-term sustainability of its programs.

When asked about how the lack of a recognized host government affects Ru-WASH, USAID told us that programming "[o]ptions are limited, as limitations on working with the de facto authorities undermines any long-term sustainability." Additionally, in May 2023, USAID told us that it will focus on strengthening local-level CDCs in a way that neither requires substantive involvement nor benefits to the Taliban, and that CDCs have a track record of improving access to basic WASH services, including the drinking water supply. However, USAID's response confirms that it followed some, but not all, of the GWS's conclusions and USAID technical bulletins on ensuring the success of WASH programming. Further, USAID's response has been overcome by the Taliban's May 2024 policy on CDCs, meaning USAID can no longer work with a host government, nor with national- and local-level institutions. This calls into question how USAID will ensure Ru-WASH's long-term sustainability without national- and local-level institutional engagement.

The Taliban's Restrictive Gender Policies Undermine Ru-WASH's Ability to Achieve the Water Act's Maximum Impact Goal

The Water Act requires the Coordinator to prioritize programming activities that include "...the health and educational opportunities available to women as a result of increased access to safe water, sanitation, and hygiene, including access to appropriate facilities at primary and secondary educational institutions."²⁵ Additionally, the GWS requires Water Act authorized programs to (1) bolster the participation of marginalized communities, which includes women, across WASH institutions and processes; (2) increase universal WASH access by marginalized communities; (3) actively engage in a wide range of stakeholders such as women; and (4) foster cooperation between local- and national-level government institutions and vulnerable and marginalized communities. Furthermore, the GWS states that women suffer from gender stigma and discrimination, and their ability to receive Water Act-authorized WASH services is vital to safeguarding their dignity, well-being, and economic opportunities.

We found that the Taliban's restrictive gender policies, such as limitations on women's movement outside of the home, prevent Ru-WASH from reaching women as originally intended. Ru-WASH's original implementation strategy included gender-related programming activities such as (1) training women and girls on menstrual hygiene management, (2) engaging women in community training, and (3) infrastructure activities designed to serve marginalized communities, such as the construction of separate washrooms and menstrual hygiene facilities for women and girls in schools and health centers. However, Taliban travel restrictions and restrictions on women working for NGOs have hampered UNICEF operations. Also, women cannot travel to attend Ru-WASH community training, and community elders have prohibited the inclusion and participation of women in CDC decision making positions.

After the Taliban enacted two gender restrictive policies, one barring women from working at NGOs and one restricting women's freedom of movement, UNICEF reported that the policies created operational challenges. These challenges included limiting the ability of female aid workers to engage with women in local communities, preventing training women on menstrual hygiene management, and preventing women from attending trainings, even those not specific to women's health issues. UNICEF told us that the regulations around UNICEF's ability to talk to women varies from community to community, and that the Taliban-controlled Ministry of Education interferes with gender-related training. Nonetheless, UNICEF said that it has been able to continue promoting gender focused training in some instances.

When discussing the decrease in women's participation in Ru-WASH programming, USAID and UNICEF told us that the Taliban's gender restrictive policies have made it difficult to implement women-specific programming. Additionally, a UN report found Taliban gender restrictive policies have "...increased the pace of already rapid downward movement toward regressive gender norms and discrimination against women," and that the Taliban have enforced their policies by increasing the number of checkpoints across Afghanistan to control women's movement.²⁶ We also previously reported that Taliban restrictions on employment, education, healthcare, and travel for women and girls were negatively impacting Afghanistan's society and economy.²⁷ UNICEF confirmed that as of May 2024, Taliban gender restrictive policies were still being enforced and negatively effecting Ru-WASH's ability to engage with women as it originally intended.

RU-WASH IS ON TRACK TO MEET ITS PERFORMANCE INDICATOR TARGETS, BUT UNICEF LOWERED THOSE TARGETS DUE TO RISING COSTS

We found that Ru-WASH has met, or is on track to meet, its nine performance indicator targets. The objectives of Ru-WASH are to address the (1) WASH needs of underserved rural communities, (2) inequality of sanitation

²⁵ 22 U.S.C. § 2152h(f).

²⁶ UN Women, *Out of Jobs into Poverty—The Ban on Afghan Women Working in NGOs*, January 13, 2023, pp. 1, 3, and 4.

²⁷ SIGAR, *Quarterly Report to United States Congress*, SIGAR-2024-QR-Q1, January 30, 2024.

facilities based on gender, (3) lack of WASH facilities within healthcare facilities, (4) operation and maintenance of WASH infrastructure, and (5) reduction of COVID-19 transmission. To measure its results against these objectives, USAID uses nine performance indicators that are divided into “hard” and “soft” activities; hard activities focus on constructing WASH infrastructure, and soft activities focus on conducting trainings, such as teaching proper sanitary practices.²⁸

As of December 31, 2023, UNICEF reported that it had exceeded the targets for four of the nine performance indicators, with over 1 year of programming remaining. For example, Ru-WASH set a target of providing 400,000 individuals with basic water service; as of December 2023, it has done so, serving nearly 509,000 individuals. UNICEF also reported that another two performance indicators are on track to meet their targets by the end of programming in June 2025. For example, Ru-WASH set a target of providing 40 schools or learning centers with access to basic drinking water, menstrual hygiene management, and sanitation services; as of December 2023, it has served 31 locations. However, UNICEF reported one of the nine performance indicators—providing COVID-19-related WASH services to 150 schools—has not shown significant progress, having provided services to only 26 schools.

While UNICEF is on track to meet eight of the nine Ru-WASH performance indicators, it lowered the target for four of those indicators. UNICEF told us that Afghanistan’s costlier new operating environment forced it to lower Ru-WASH’s targets. The primary reason for the increased operating costs, according to UNICEF, stems from changes to Ru-WASH’s implementation strategy. Under the previous Afghan government, UNICEF obtained cost efficiencies by providing on-budget assistance to the MRRD, who in-turn, implemented and oversaw WASH programming throughout the country. However, under Afghanistan’s new operating environment, UNICEF must work with separate CDCs for each project, leading to inefficiencies and additional costs. UNICEF reported that program costs also increased because of limitations within Afghanistan’s banking sector, specifically, withdrawal limits for CDCs. These force UNICEF to use money service providers for financial transactions who charge service fees not previously incurred. Additionally, UNICEF reported that the cost of goods for its projects, such as pipes, pumps, and solar panels, have increased. Table 1 on the following page lists Ru-WASH’s performance indicators, their original and revised completion dates, their original and revised targets, and their results as of December 2023.

²⁸ The scope of this report examines Ru-WASH’s progress towards meeting performance indicator targets after August 2021. In February 2022, USAID modified Ru-WASH’s performance indicators and their respective targets. UNICEF reported progress on each of the nine indicators in required semi-annual reports.

Table 1 - Ru-WASH Performance Indicators and Their Results as of December 2023

No.	Performance Indicator Description	Original Completion Date	Revised Completion Date	Original Target	Revised Target	Actual (December 2023)
1	Number of people gaining access to at least basic drinking water services.	October 2024	June 2025	500,000	400,000	508,959
2	Number of schools gaining access to WASH facilities.	October 2024	June 2025	60	40	31
3	Number of healthcare facilities gaining access to integrated WASH services.	October 2024	June 2025	50	40	28
4	Number of people living in open defecation free communities and practicing safe hygiene behaviors.	October 2024	June 2025	900,000	700,000	1,274,020
5	Number of WASH technicians trained to perform improved service delivery.	October 2024	June 2025	200	200	232
6	Number of WASH procedures, strategies, and plans developed.	October 2024	June 2025	6	6	3
7	Number of WASH frontline workers trainings conducted.	October 2024	June 2025	16	16	3
8	Number of community WASH trainings on water safety plans and operation and maintenance.	Originally Not planned	June 2025	Originally Not planned	120	148
9	Number of schools and surrounding communities demonstrating COVID-19 healthy hygiene practices.	Originally Not planned	January 2024	Originally Not planned	150	26

Source: SIGAR analysis of USAID Ru-WASH data.

When asked about its progress in meeting Ru-WASH’s targets, UNICEF told us it now has access to conduct WASH programming in areas of the country that were previously unreachable due to Taliban control. UNICEF also told us that because of the increased accessibility, Ru-WASH has been able to achieve a higher level of success than expected when the program began under the Ghani government.

However, UNICEF told us that one performance indicator—the number of schools and surrounding communities demonstrating healthy hygiene practices—has not shown significant progress, and that this lack of progress is due to Taliban interference. Specifically, in March 2024, the Taliban issued a memorandum reiterating the requirement for a ministry representative to oversee the contracting process for logistics and construction operations, which includes procurement processes, noting that international aid organizations have not been compliant with this practice.²⁹ UNICEF told us it is having ongoing discussions with the Taliban, which has been

²⁹ Taliban Ministry of Economy–Directorate of Monitoring and Evaluation of Non-Governmental Organizations, “Following up on Circular No. 208/135 dated September 27, 2023,” Document Number 3275/3276, March 11, 2024.

demanding more details and clarifications on the activity's procurement process and wants to be more engaged during activity's implementation. Despite the Taliban's interference, UNICEF reported that it anticipates meeting the performance indicator's target of 150 schools, even though 124 schools were in the procurement phase.

USAID MET ITS OVERSIGHT REQUIREMENTS, BUT CURRENT MONITORING ACTIVITIES MAY BE INADEQUATE

We found that USAID met its oversight and adaptive management requirements but is not choosing to increase its oversight activities of Ru-WASH programming, despite Taliban control of Afghanistan. Because Ru-WASH is a project contribution agreement, USAID guidance only requires it to provide the level of oversight detailed within a project contribution agreement, which for Ru-WASH, is limited to receiving semi-annual and annual reports from UNICEF.

Additionally, USAID reviewed its oversight strategy after the Taliban takeover and determined that it was still adequate, thus meeting USAID's adaptive management requirements. However, despite Afghanistan's new operating environment since the Taliban's takeover and the extent to which USAID and UNICEF modified Ru-WASH's programming, USAID chose not to increase its oversight or to exercise an agreement clause that would allow it to perform site visits. When we asked USAID why it did not, USAID told us that doing so was "optional and not mandatory," nothing that UNICEF provides sufficient oversight and monitoring of project results, and USAID relies on PIOs' internal policies and procedures, not its own, when monitoring PIO agreements.

USAID Met Oversight and Adaptive Management Requirements

We determined that USAID complied with its oversight requirements for Ru-WASH. Because Ru-WASH is a project contribution agreement, USAID's ADS 201 does not require USAID to use third-party monitoring or developing a monitoring and evaluation plan, which are required under other agreement types, and instead makes them optional.³⁰ However, ADS 201 does require USAID to ensure its implementing partners adhere to the oversight requirements outlined in the project contribution agreement. In the case of Ru-WASH, the agreement only requires UNICEF to submit (1) an annual report about Ru-WASH's achievements, (2) semi-annual reports containing performance indicator data, (3) quarterly "short report[s]" summarizing third-party monitoring findings, and (4) a final report at the program's completion.

We found that UNICEF has been providing USAID with the required progress reports, all of which contain the required information, such as performance indicator data, programming challenges, and deployed mitigation efforts against those challenges. By confirming receipt of these reports, USAID meets its oversight requirements.

We also found that USAID complied with adaptive management requirements.³¹ ADS guidance requires the use of adaptive management principles because (1) USAID's work takes place in environments that are often unstable, (2) programs must be able to adapt in response to changes in context and new information, and (3) it is one of the principles for developing and implementing successful programming.³²

We further found that USAID reviewed Ru-WASH's implementation strategy after the Taliban's takeover in August 2021. When Afghanistan's operational environment changed after August 2021, UNICEF re-evaluated and updated Ru-WASH's Risk Assessment and Management Plan and its overall implementation strategy. Notably, since UNICEF could no longer work with national-level institutions, it pivoted to engaging and using

³⁰ ADS 308.3.9.2. USAID; ADS 201 Program Cycle Operational Policy, section 201.3.4.9(A), May 22, 2023.

³¹ ADS 201. ADS 201.6 defines adaptive management as "an intentional approach to making decisions and adjustments in response to new information and changes in context." USAID, Discussion Note: Adaptive Management, v. 2, June 2021. ADS 201.3.1.2(B).

³² USAID, Discussion Note: Adaptive Management, v. 2, June 2021.

local level-institutions and Afghan NGOs to implement Ru-WASH programming, detailed safeguards and measures to ensure compliance with U.S. and UN sanctions against the Taliban and its members, and reduced Ru-WASH programming targets. In August 2022, USAID modified and approved UNICEF's revised Risk Assessment and Management Plan, lowered Ru-WASH's programming targets due to the increased costs associated with UNICEF's new implementation strategy, and approved a third incremental funding for UNICEF totaling \$20 million.

USAID Chooses Not to Increase Oversight Despite Afghanistan's Changed Operating Environment

Although USAID technically met its oversight requirements, we determined that USAID's current level of oversight may be insufficient to mitigate risks associated with Afghanistan's current operating environment. Even though the ADS does not require site visits for Project Contribution Agreement awards, it acknowledges their importance. ADS 201 states that USAID should consider monitoring a program's results regardless of whether a monitoring and evaluation plan is required or not, and that USAID should adhere to the quality standards for monitoring as feasible, which includes site visits.³³ ADS guidance further states that "[w]hile each Mission and the activity's context should inform the number and frequency of site visits, in general, Missions should conduct site visits for each activity at least once every 6 months," and if there is an increased risk of fraud, waste, and abuse, operating units should consider conducting site visits more frequently.³⁴ A "How-To Note" supplement to ADS 201 states that site visits help assess "...whether, how, and to what degree an intervention is achieving its intended results...," and "...are also an opportunity to identify any unintended consequences of an activity, whether positive or negative, or explore systemic or contextual factors that might affect activity implementation."³⁵ The importance of site visits is also acknowledged in Ru-WASH's agreement award, as it contains a clause that allows USAID to perform monitoring and evaluation activities of Ru-WASH programming to ensure programming results.

Despite USAID's ability to require site visits and Afghanistan's changed operating environment, we found that USAID elected not to perform its own site visits on Ru-WASH programming. In its review of UNICEF's modified implementation strategy, USAID determined that its reliance on UNICEF's progress reports as the sole form of oversight was sufficient, and thus did not need to modify its oversight strategy. However, we found that USAID has, in other instances, demonstrated its ability to use third-party monitors to perform site visits in Afghanistan's new operating environment, including for another WASH program, the Supporting Transformation for Afghanistan's Recovery program, operating concurrently in Afghanistan.

As part of this audit, we performed site visits on Ru-WASH's programming, demonstrating the feasibility of WASH site visits post-August 2021. Our site visits identified issues that were not captured in the progress reports. For example, UNICEF's December 2023 progress reports provide an update on Ru-WASH's overall progress in achieving its objectives but did not report on programming at specific sites, site inspection reports, or post-implementation follow up. By performing site visits, we determined Ru-WASH programming sites were deficient in maintaining infrastructure and had inadequate sanitation facilities and hygiene practices. In fact, as noted previously, individuals at 11 sites told us that they believed they hadn't received sufficient training to operate or maintain the WASH infrastructure, individuals at 6 sites told us that the WASH infrastructure was no longer functional, and individuals at 8 sites told us that the infrastructure was not producing water safe to drink. None of these deficiencies were evident in the UNICEF reporting we reviewed. The discrepancy in reporting underscores the importance of site visits as a method of oversight to determine programming results, assist in adapting programming to Afghanistan's current operating environment, and act as a risk mitigation method.

³³ ADS 201.3.4.9(A) and 201.3.5.1.

³⁴ ADS 201.3.4.10(B); USAID, "Program Cycle How-To Note: Planning and conducting Site Visits," v. 4, February 2022, p. 2.

³⁵ USAID, "Program Cycle How-To Note: Planning and Conducting Site Visits," v. 4, February 2022, p. 2.

When asked about performing additional oversight on Ru-WASH programming, USAID told us it does not use any third-party monitoring because the Ru-WASH’s award clause that allows it to perform site visits and other types of monitoring or evaluation separately from UNICEF are “optional and not mandatory.” Additionally, USAID told us that it believes that the reporting requirements, stated in the Program Contribution Agreement (Section 11.a), provide sufficient oversight and monitoring of project results, and that USAID relies on “PIOs’ internal policies and procedures for monitoring the PIO agreements, not its own oversight policies or procedures.”

However, USAID has previously acknowledged the benefits of performing its own site visits and the benefits of increased site visits in response to Afghanistan’s new operating environment. For example, in November 2023, USAID issued a Mission Order that discusses Afghanistan’s new operating environment and states that a site visit “...should be used to independently verify and confirm partner reporting and if needed, it should be used to verify performance data...” with USAID’s third-party monitor, who performed over 2,300 site visits from March 2023 through March 2024.³⁶

CONCLUSION

Since the August 2021 takeover of Afghanistan by the Taliban, USAID has continued funding programs intended to provide water resources and hygiene services to the Afghan people. USAID and its partners have implemented these programs without the benefit of working with a host government or interacting with Afghanistan’s remaining governing institutions. These challenges have made it more difficult for Ru-WASH to achieve the Water Act’s long-term sustainability and maximum impact goals. Despite these limitations, as of December 2023, USAID was on track to meet or exceed 8 of 9 program targets, and evidence indicates that some outcomes exceed initial expectations.

However, USAID’s decision to rely solely on its implementing partner’s monitoring system has limited USAID’s ability to identify and address some program deficiencies. For example, our site visits to Ru-WASH locations identified deficiencies that were not reported by the monitoring processes followed by USAID’s implementing partners. Had USAID conducted site visits, it could have identified these deficiencies and asked UNICEF to address them. As USAID continues to spend taxpayer dollars on water resource and hygiene programs in Afghanistan, the agency could help prevent such deficiencies, as it has in other contexts, by utilizing third-party monitors to conduct site visits.

RECOMMENDATIONS

SIGAR is not making a recommendation because of the limited time left prior to the scheduled conclusion of the Ru-WASH program. However, should USAID extend Ru-WASH or conduct additional Water Act-authorized programming in Afghanistan, USAID should consider the long-term sustainability of WASH programming and require site visits as a part of program oversight.

AGENCY COMMENTS

We received written comments from USAID’s Mission to Afghanistan, which are reproduced in appendix II. We also received technical comments from USAID, which we incorporated into the report as appropriate. In its comments, USAID stated that it will raise our site visit findings with UNICEF, noted that the report had no recommendations, and thanked us for incorporating its technical comments into the report.

³⁶ USAID Mission to Afghanistan, Mission Order 201.05, “Performance Monitoring Mission Order,” November 20, 2023.

APPENDIX I - SCOPE AND METHODOLOGY

This report provides the results of our audit of the U.S. Agency for International Development's (USAID) water, sanitation, and hygiene (WASH) projects that are currently being implemented in Afghanistan. This report examines the efforts of USAID to design WASH projects and implement a wide range of water projects throughout Afghanistan to improve access to safe drinking water and sanitation, agriculture irrigation, and water-sector management since the Afghan government's collapse in August 2021. USAID's WASH projects are intended to address acute water and sanitation needs in underserved rural areas and communities throughout Afghanistan.

We focused our work on the implementation and impact of USAID's WASH projects currently operating in Afghanistan. Our audit objectives were to assess the extent to which USAID's Water Act programming (1) complied with Water Act requirements, (2) met program objectives, and (3) complied with USAID oversight requirements.

To achieve our objectives, we reviewed information related to criteria, planning, management, funding, implementation, and reporting of WASH activities in Afghanistan, and for continuing WASH efforts after August 2021. We obtained information through interviews; responses to requests for information; review of the WASH contract award, modification, and related award documentation; and review of publicly available reports from USAID, nongovernmental organizations (NGOs), public international organizations (PIOs), and SIGAR.

To determine the effectiveness of WASH program oversight and implementation and how WASH program challenges were addressed, we interviewed WASH subject matter experts at USAID, the UN International Children's Fund (UNICEF), and other NGOs and PIOs implementing WASH programming in Afghanistan. We analyzed USAID technical bulletins and UNICEF Indicator Reports to determine WASH program implementation status, results, and interventions; the level and effectiveness of WASH program implementation against performance indicators; and how USAID and UNICEF faced program challenges and provided mitigation.³⁷

We conducted our audit work in Arlington, Virginia, and in various locations throughout Afghanistan from November 2022 through October 2024, in accordance with U.S. Government Accountability Office Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. SIGAR performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, 5 U.S.C. Chapter 4.

³⁷ USAID WASH technical bulletins provide guidance on topics for developing and implementing WASH activities in support of the U.S. GWS and USAID's GWS.

APPENDIX II - 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: Heather Bomans, Deputy Mission Director, USAID/Afghanistan Heather Bomans Digitally signed by Heather Bomans
Date: 2024.09.30 10:32:52 -0500

DATE: September 30, 2024

SUBJECT: **Management Comments to Respond to the Draft Performance Audit Report Provided by the SIGAR titled, "Rural Water Supply, Sanitation, and Hygiene in Afghanistan: USAID is Meeting Programming Goals but Could Be Providing Better Oversight."
(SIGAR 24-XX /SIGAR 157A)**

The U.S. Agency for International Development (USAID) would like to thank SIGAR for the opportunity to provide comments on the subject draft report which does not have any recommendations for the Agency. We would especially like to thank SIGAR for their consideration of USAID's technical comments as incorporated in the report.

USAID appreciates the findings of SIGAR's site visits and will raise the findings with UNICEF.

APPENDIX III - ACKNOWLEDGMENTS

Adriel Harari, Senior Audit Manager

Suzana Chowdhury, Auditor-in-Charge

Warren Anthony, Senior Auditor

This performance audit was conducted
under project code SIGAR-157A.

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