## SIGAR

## **Special Inspector General for Afghanistan Reconstruction**

### **OFFICE OF SPECIAL PROJECTS**

## GOOD PERFORMERS INITIATIVE: STATUS OF SEVEN COMPLETED PROJECTS IN KHOST PROVINCE, AFGHANISTAN



**APRIL 2017** 

SIGAR-17-37-SP



April 18, 2017

The Honorable William R. Brownfield Assistant Secretary, Bureau of International Narcotics and Law Enforcement Affairs

The Honorable Hugo Llorens Special Chargé d'Affaires, U.S. Embassy, Kabul, Afghanistan

#### Dear Sirs:

I am writing to inform you of the results of site inspections conducted by SIGAR at seven Bureau of International Narcotics and Law Enforcement Affairs (INL) funded Good Performers Initiative (GPI) infrastructure projects in Khost province, Afghanistan. These seven projects were completed at a cost of about \$2.7 million. We conducted these inspections as part of our ongoing effort to verify the location and operating conditions of facilities built, refurbished, or funded by the U.S. as part of the reconstruction effort in Afghanistan.<sup>1</sup>

We found that INL's reported geospatial coordinates for the seven infrastructure projects were no more than 3 kilometers from the actual project location. However, several of the projects had deficiencies that were affecting usability, including a lack of electricity and water, and leaky roofs.

We provided a draft of this review to State for comment on March 27, 2017. INL provided comments April 14, 2017. In its comments on a draft of this report, INL stated that GPI projects are nominated by a Provincial Development Council and approved by a Provincial Governor, based on existing Provincial Development Plans, and ultimately "cleared by the relevant national ministry responsible for the long-term maintenance and operation of the project before receiving final approval." INL also highlighted that the Afghan government is responsible for operating and maintaining projects following completion and any warranty period for which the contractor may be responsible. Finally, INL requested that we remove a statement in the report "regarding 'ghost' students, teachers, and schools." However, our report clearly states that "While a single site visit, during one of two shifts at a school, cannot substantiate claims of ghost teachers, ghost students, or ghost schools, it does provide valuable insight into the operations of a school on a normal school day. Our observations from this visit to Azady Mina School indicate that there may be problems with student absenteeism that warrant further investigation by the Afghan government." We continue to maintain that the issues with absenteeism we observed at the school warrant further investigation from the Afghan government. INL also provided technical comments, which we incorporated, as appropriate. INL's comments are reproduced in appendix I.

We conducted this special project in Washington, D.C. and in Khost and Kabul, Afghanistan, from December 2015 to June 2016 in accordance with SIGAR's quality control standards. These standards require that we carry out work with integrity, objectivity, and independence, and provide

<sup>&</sup>lt;sup>1</sup> See, e.g., SIGAR, Review Letter: USAID-Supported Health Facilities in Badakhshan, SIGAR 16-40-SP, June 30, 2016; SIGAR, Alert Letter: Structural Damage at Educational Facility S145A, SIGAR 16-38-SP, May 19, 2016; SIGAR, Alert Letter: Structural Damage at Health Facility 1987, SIGAR 16-19-SP, March 01, 2016; SIGAR, Review Letter: USAID-Supported Health Facilities in Kabul, SIGAR 16-09-SP, January 5, 2016; SIGAR, Alert Letter: USAID-Supported Health Facilities in Herat, SIGAR 16-1-SP, October 20, 2015.

information that is factually accurate and reliable. For more information on the policies and procedures and quality control standards for conducting special project work, please see SIGAR's website (www.SIGAR.mil). SIGAR performed this special project under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

Sincerely,

John F. Sopko

Special Inspector General

for Afghanistan Reconstruction

In 2007, the Afghan Government initiated the Good Performers Initiative (GPI) program which was funded by the U.S. Department of State, Bureau of International Narcotics and Law Enforcement Affairs (INL). The program provided direct assistance funds to the Afghan Ministry of Counter Narcotics to incentivize provincial governors' counter narcotics activities.<sup>2</sup> INL uses a cost-reimbursement method to disburse its direct assistance funds, which requires both the ministry and State INL to review and approve invoices and supporting documentation prior to funds disbursement.<sup>3</sup>

The GPI program offered Afghan provincial governors a tangible way to demonstrate to their constituents the benefits of reducing poppy cultivation. Despite this goal, no new GPI projects have been approved since April 30, 2016, and INL decided to end the program, due to the Afghan government's inability to implement the program efficiently and effectively.<sup>4</sup> Nevertheless, understanding the current condition of completed GPI projects may be instructive for any similar future programs. This is especially important because INL launched two new programs in the fall of 2016 with the United Nations Office on Drugs and Crime (UNODC) that are intended to supplement activities previously performed under GPI.

As of June 30, 2016, 286 GPI projects had been approved in Afghanistan, with a total value of \$126 million.<sup>5</sup> Our review focused on the seven GPI infrastructure projects completed in Khost province at a cost of about \$2.7 million.<sup>6</sup> We selected Khost province's completed GPI infrastructure projects for site inspection because it reportedly achieved a degree of success in controlling poppy production and received \$1 million in GPI funding annually, the maximum allowable, for six consecutive years (2008 -2013).

In order to carry out our work, we reviewed relevant documentation, such as GPI's monthly reports and building contracts between the Ministry of Counter Narcotics and Afghan construction companies, and interviewed key officials from the Ministry of Counter Narcotics, and INL in Washington, D.C. and Kabul, Afghanistan. We also conducted site inspections at each of the project locations. At each site inspection, our team took time, date, and location-stamped photographs. We also completed the following activities during the course of each site inspection:

An overall assessment of each project (outside and inside), recording, among other
information, the geospatial coordinates of the infrastructure project, (where appropriate)
whether the project appeared to be open and operational, and whether the project had
access to electricity and water;

<sup>&</sup>lt;sup>2</sup> Direct assistance is a type of on-budget assistance that includes host country contracts and government-to-government awards (see SIGAR, *Direct Assistance: Review of Processes and Controls used by CSTC-A, State, and USAID*, SIGAR 15-14-SP, October 2014, p. 2).

<sup>&</sup>lt;sup>3</sup> INL also requires, among other things, the Ministry of Countenarcotics to provide bank statements, monthly reports on the use of the funds and photographs of projects in various stages of completion (see SIGAR, *Direct Assistance: Review of Processes and Controls used by CSTC-A, State and USAID*, SIGAR 15-14-SP, October 2014, p. 4).

<sup>&</sup>lt;sup>4</sup> See, e.g., Afghan Ministry of Counternarcotics, *Good Performers Initiative (GPI), Annual Report*, 2014, pp. 8, 38-39. The report states that the Ministry had "unprofessional" staff responsible for procurement which was slowing down implementation. The 2014 Ministry report also stated that the Ministry of Finance was slow to administer payments, further hampering project implementation.

<sup>&</sup>lt;sup>5</sup> At the time of our site visits, eighteen projects were ongoing, and were expected to be completed by the end of 2016.

<sup>&</sup>lt;sup>6</sup> Additionally two projects were on-going at a cost of \$1.15 million and another three projects were under procurement. In the coming months, SIGAR will issue a Lessons Learned report that will offer a comprehensive assessment of U.S. counter narcotics efforts in Afghanistan.

- An interview with a staff member on the site of the completed project to gain insight into the operational status and maintenance arrangements for the project; and
- An interview with a member of the community served by the project to gain insight into the extent to which the project has benefitted the community.

We conducted our site inspections in March and April 2016. Our inspections were limited in scope to a walk through and did not include comprehensive engineering evaluations of structures, or complete technical testing of key systems (for example, electrical or water). We also assessed the reliability of INL-maintained coordinates for the projects and the extent to which the projects were being maintained and used as intended.<sup>7</sup>

#### LOCATION INFORMATION AND OPERATIONAL CONDITIONS AT THE SEVEN GPI INFRASTRUCTURE PROJECTS WE VISITED IN KHOST PROVINCE

Using the geospatial coordinates obtained from the Ministry of Counter Narcotics GPI data sheet for Khost province as a starting point, we were able to confirm the location of the seven infrastructure projects. Our site inspections revealed that the actual geospatial coordinates for all seven of the projects were no more than 3 kilometers away from the coordinates provided by INL in the GPI data sheet.

#### Specifically we found that:

- Four projects (a university girl's hostel, a drug treatment hospital, a school and a university library) were less than one kilometer from the INL coordinates; and
- Three projects (two schools, and an irrigation system) were between 1.4 and 3 kilometers from the INL coordinates.

As SIGAR has stressed previously, robust program oversight requires specific knowledge of the project location, and accurate location information is critical to ensuring that the project is being maintained and used for its intended purpose. According to INL, it is taking action to update its geospatial coordinates for all ongoing GPI projects, as well as 24 completed projects. INL also reported that it is working to ensure the accuracy of location information for GPI projects moving forward. For example, INL stated that on May 15, 2017, GPI site supervisors will travel to Kabul to ensure their equipment is accurate and properly calibrated.

<sup>&</sup>lt;sup>7</sup> Our objectives were not to determine the feasibility of individual projects or whether GPI achieved its broader goals related to sustained reductions in poppy production, and we did not assess the extent to which projects met program requirements or fulfilled program objectives. Similarly, this review did not assess the contracting process used by the program or the extent to which program funds were accurately and fully accounted for by program officials.

<sup>&</sup>lt;sup>8</sup> We used the geospatial coordinates for each infrastructure project based on the May/June 2015 Ministry of Counter Narcotics GPI data sheet for Khost province provided by INL.

<sup>&</sup>lt;sup>9</sup> Previous SIGAR letters that stressed the importance of accurate geospatial information include: *Review Letter: USAID-Supported Health Facilities in Badakshan*, SIGAR 16-39-SP, June 27, 2016; *Review Letter: USAID-Supported Health Facilities in Kabul*, SIGAR 16-09-SP, January 05, 2016; *Alert Letter: USAID-Supported Health Facilities in Herat*, SIGAR 16-01-SP, October 20, 2015; *Alert Letter: PCH Health Facilities Coordinates Response*, SIGAR 15-82-SP, August 18, 2015; *Inquiry Letter: Geospatial Coordinates for PCH Health Facilities*, SIGAR 15-67-SP, June 25, 2015.

Our site visits to the seven GPI-funded infrastructure projects in Khost province also revealed that while the majority of the projects were being used as intended, most were in varying states of disrepair.<sup>10</sup>

#### All Three Schools were Operational but Two Needed Repairs

GPI funded the construction of three schools in Khost. The schools were completed in May 2013 and cost \$ 1,241,064 to construct. At the time of our site visit, all of the schools were open and in-use, and community members we spoke with near each school stated that the school benefited the community. However, two of the schools needed repairs of basic structures or systems.

#### Abdul Hay Habibi School

The Abdul Hay Habibi School in central Khost teaches boys from primary through higher secondary school. A school official reported that the school's enrollment is almost 5400 students. The main school building is a three-story concrete structure. We found that the school appeared to be structurally sound and operational at the time of our visit. The school had access to water, limited electricity in most classrooms, most of its doors and windows were intact, and we did not observe any major cracks, holes, or leaks in the roof or walls of the main school building. Photos 1 and 2 show the entrance to the school and the courtyard.

Photo 1 - Entrance to Habibi School



Source: SIGAR, March 28, 2016

Photo 2 – Students in courtyard of Habibi School



Source: SIGAR, March 28, 2016

<sup>&</sup>lt;sup>10</sup> The Afghan government is responsible for operating and maintaining projects following completion and any warranty period for which the contractor may be responsible. The GPI program does not provide funding for operations and maintenance of completed projects.

<sup>&</sup>lt;sup>11</sup> Primary school includes grades 1 through 6, where students age 7 to 12 are taught learn reading, writing, arithmetic, and national culture. Higher secondary school includes grades 10 through 12, where students age 16 to 18 choose between continuing an academic path that could lead to higher education or studying subjects such as applied agriculture, aeronautics, arts, commerce, and teacher training.

#### **Azady Mina School**

The Azady Mina School teaches boys and girls from primary to lower secondary school. A school official reported that the school's enrollment is 1995 students. The school compound consists of two buildings with the main building having two-stories. At the time of our visit, the school was operational and we found its primary structures to be in generally usable condition. However, we observed only approximately 120 students, and on school grounds at the time of our visit. While a single site visit, during one of two shifts at a school, cannot substantiate claims of ghost teachers, ghost students, or ghost schools, it does provide valuable insight into the operations of a school on a normal school day. Our observations from this visit to Azady Mina School indicate that there may be problems with student absenteeism that warrant further investigation by the Afghan government. We also found that the roof was cracked and leaking, the concrete surface was damaged in most rooms, and the school did not have electricity. Photos 3 and 4 show examples of the damaged interior surface concrete and apparent water damage inside the school.

Photo 3 – Damaged Concrete Surface in Classroom at Azady School



Source: SIGAR, March 29, 2016

### Photo 4 – Apparent Water Damage from Leaks at Azady School



Source: SIGAR, March 29, 2016

#### **Bakhtnoor Bakhtiar School**

The Bakhtnoor Bakhtiar School also teaches both boys and girls from primary to lower secondary school. According to school officials, the school has a student enrollment of 1200. The main school building is a two-story concrete structure. At the time of our visit, the school was operational and we found its primary structures to be in generally usable condition. However, we observed only approximately 200 students, 15 on school grounds at the time of our visit. Similar to our observations at Azady Mina School, our observations from this visit to Bakhtnoor Bakhtiar School indicate that

<sup>&</sup>lt;sup>12</sup> Lower secondary school includes grades 7 through 9, for students age 13 to 15.

 $<sup>^{13}</sup>$  The school's Director stated that the school operates two four-hour shifts, and that approximately 200 students are absent on a normal day.

<sup>&</sup>lt;sup>14</sup> In technical comments on a draft of this report, INL stated that the roof leakage did not exist during the final project handover on June 9, 2014. However, after less than three years, it is clear that the roof is now cracked and leaking. INL also stated that a complete electrical system was included as part of the project, but that there is no power available for the school

<sup>&</sup>lt;sup>15</sup> The school's Director stated that approximately 50 students are absent on a normal day.

there may be problems with student absenteeism that warrant further investigation by the Afghan government. We also found that the roof was cracked and leaking, along with a large crack on the exterior wall of the building.<sup>16</sup> Additionally, the school did not have electricity or a reliable source of drinking water.<sup>17</sup> Photos 5 and 6 show the exterior of the school and a large crack in the wall.

Photo 5 - Bakhtnoor Bakhtiar School



Source: SIGAR, March 29, 2016

Photo 6 - Crack Running the Vertical Length of Bakhtnoor Bakhtiar School



Source: SIGAR, March 29, 2016

#### 20 Bed Drug Treatment Facility Was Functioning but Lacked Drugs and Needed Repairs

In May 2012, a GPI-funded 20-bed drug treatment facility was completed in central Khost at a cost of \$257,700 and turned over to the Afghan government. According to the Afghan Ministry of Counter Narcotics, "The project intended to treat drug addicts and reintegrate them in the society...." At the time of our site visit, the facility was operating and providing services to patients. While in generally usable condition, we did observe several issues that if addressed could improve the treatment facility's usability. Specifically, we found that the roof was leaking and there was no pharmacy onsite. Additionally, the facility was overcrowded (it was designed for 20 beds but at the time of our visit it had 50 beds) and there was no reliable water source. The lack of a reliable water source is particularly notable because the contract between the Afghan Ministry of Counter Narcotics and M/s

<sup>&</sup>lt;sup>16</sup> In technical comments on a draft of this report, INL stated that the marks on the roof and exterior were not cracks, but rather that they are structural joints. However, we clearly observed cracks in the walls, including one near the joints.

<sup>&</sup>lt;sup>17</sup> In technical comments on a draft of this report, INL stated that a complete electrical system was included as part of the project, but that there is no power available for the school. INL also stated that the school now has a functional hand pump to access water from a well.

<sup>&</sup>lt;sup>18</sup> Good Performers Initiative, "Construction of 20 Bed Drug Treatment Hospital," <a href="http://mcn-gpi.gov.af/index.php/en/khost-completed-projecct/166-construction-of-20-bed-drug-treatment-hospital">http://mcn-gpi.gov.af/index.php/en/khost-completed-projecct/166-construction-of-20-bed-drug-treatment-hospital</a> (accessed January 4, 2017).

<sup>&</sup>lt;sup>19</sup> We observed 50 patients at the time of our visit.

<sup>&</sup>lt;sup>20</sup> In technical comments on a draft of this report, INL stated that the roof leakage did not exist during the final project handover on October 31, 2015. However, after less than two years, it is clear that the roof is now leaking which is the responsibility of the Ministry of Public Health. INL also stated that a "pharmacy room" was completed as part of the project and GPI "is not responsible for supplying drugs to the pharmacy."

Sabawoon Roshan Construction Company for the construction of the facility called for the construction of a water well 16 inches in diameter with a water depth of at least 25 meters.<sup>21</sup> Photos 7 and 8 show the outside and inside of the drug treatment facility.

Photo 7 - Exterior of Drug Treatment Facility



Source: SIGAR, March 31, 2016

#### Photo 8 - Patients at Drug Treatment Facility



Source: SIGAR, March 31, 2016

#### Irrigation System (Protection Wall) was Structurally Sound and Well Maintained

The GPI program financed the construction of a protection wall alongside 1000 meters of an irrigation system in the Khost village of Maton Langi. The wall was completed in November 2014 and cost about \$92,000. The irrigation system appeared to be structurally sound and well maintained. Both a local farmer and the engineer in charge of the project stated that the protection wall provided flood protection for the surrounding agricultural lands. Photos 9 and 10 show the protective wall for the irrigation system.

Photo 9 - Irrigation System Protective Wall



Source: SIGAR, April 2, 2016

Photo 10 - Irrigation System Protective Wall



Source: SIGAR, April 2, 2016

<sup>&</sup>lt;sup>21</sup> In technical comments on a draft of this report, INL stated that there was a deep well and water tower at the site that, if properly used and managed, would be adequate for the facility.

#### Sheikh Zayed University Library was Operating but Needed Repairs

The GPI program financed the construction of the Sheikh Zayed University Library at Khost University. The library was completed in October 2013 at a cost of \$224,638. At the time of our site visit, the library was open and operating.

While in generally usable condition, we did observe issues that if addressed could improve the usability of the library. Specifically, we found that the roof was leaking, walls were failing, there was no water access, and power availability was unreliable.<sup>22</sup> The library construction contract between the Afghan Ministry of Counter Narcotics and M/s Afghan Imperial Company called for the installation of a complete water supply system to include a piping network and a water boiler to be connected to an existing network. However, the water supply system did not appear to be completed as called for in the contract, and the Library Director told us that access to water and a water tank, which the library did not have, is the most critical improvement needed for the facility. Photos 11 and 12 show the inside and outside of the library.

Photo 11 - Interior of University Library



Source: SIGAR, March 30, 2016

#### Photo 12 - Exterior of University Library



Source: SIGAR, March 30, 2016

#### Sheikh Zayed University Girls Hostel was Operating but Needed Repairs

The GPI-funded girls' hostel in Khost was completed in July 2010 at a cost of \$873,017. At the time of our site visit, the hostel was open and staff were on-site, but the facility was in quite poor condition and suffering from a lack of maintenance.<sup>23</sup> The hostel appeared poorly cared for, with dingy, standing water from a leaky roof and superficial damage to doors and walls observed throughout. The hostel, while open, did not appear to be used for its intended purpose, and nearly all the rooms we observed were virtually empty with no bedding or other furniture that one would expect to see at a functional hostel at a university. Further, many of the windows and doors at the hostel were broken and boarded over. Photos 13 and 14 show the condition observed inside the hostel.

<sup>&</sup>lt;sup>22</sup> In technical comments on a draft of this report, INL stated that the roof leakage did not exist during the final project handover on February 16, 2015. However, after less than two years, it is clear that the roof is now leaking. INL also stated that the library now has power, as of January 2017, and that the University is taking steps to connect the library to a water supply.

<sup>&</sup>lt;sup>23</sup> In technical comments on a draft of this report, INL stated that the roof leakage and superficial damage did not exist during the final project handover on September 22, 2012. However, as we noted in our report, the hostel is now in very poor condition, and INL reported that the University Chancellor is now planning to follow-up and conduct required maintenance.

Photo 13 – Damaged Walls and Standing Water Inside the Hostel



Source: SIGAR, March 30, 2016

Photo 14 – Example of a Room at the Hostel



Source: SIGAR, March 30, 2016

#### CONCLUSION

Our review showed that each of the seven GPI infrastructure projects inspected in Khost were completed and with one exception in generally usable condition. While the differences in the project GPS coordinates between what was provided by the Ministry of Counter Narcotics and the coordinates we took are relatively small, a variance of no more than 3 kilometers, more precise coordinates would be the goal. As mentioned in previous SIGAR reports, assessing the location data reliability of U.S. government-funded or supported facilities in Afghanistan, and ensuring accurate GPS coordinates enables government agencies to track the condition of reconstruction projects after they are turned over to the host government and to assess whether projects are used for their intended purposes.

In addition, we found that several of the projects had deficiencies that were affecting usability, including a lack of electricity, water, and leaky roofs. Moreover, we found that contractual requirements for the installation of a water well, and both a complete water and electrical system at two project sites may not have been met by the contractor used by the Ministry of Counter Narcotics. We suggest INL inform the Ministry of Counter Narcotics of these possible deficiencies, and that INL suggest actions to reasonably resolve them, so that the projects can remain useful for the communities they serve. Given INL's role in providing funding and overseeing the construction of these projects, we also suggest that INL determine whether the responsible contractor fulfilled its requirements for the construction of (1) a well at the GPI-funded 20-bed drug treatment facility, and (2) the installation of a complete water supply system at the GPI-funded university library, and, if necessary work with the Afghan Ministry of Counter Narcotics to take action to recoup funds.

#### AGENCY COMMENTS

We provided a draft of this review to State for comment on March 27, 2017. INL provided comments April 14, 2017. In its comments on a draft of this report, INL stated that GPI projects are nominated by a Provincial Development Council and approved by a Provincial Governor, based on existing Provincial Development Plans, and ultimately "cleared by the relevant national ministry responsible

for the long-term maintenance and operation of the project before receiving final approval." INL also highlighted that the Afghan government is responsible for operating and maintaining projects following completion and any warranty period for which the contractor may be responsible. Finally, INL requested that we remove a statement in the report "regarding 'ghost' students, teachers, and schools." However, our report clearly states that "While a single site visit, during one of two shifts at a school, cannot substantiate claims of ghost teachers, ghost students, or ghost schools, it does provide valuable insight into the operations of a school on a normal school day. Our observations from this visit to Azady Mina School indicate that there may be problems with student absenteeism that warrant further investigation by the Afghan government." We continue to maintain that the issues with absenteeism we observed at the school warrant further investigation from the Afghan government. INL also provided technical comments, which we incorporated, as appropriate. INL's comments are reproduced in appendix I.

## APPENDIX I - BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS COMMENTS ON DRAFT REPORT



United States Department of State

Washington, D.C. 20520

April 14, 2017

Mr. Matthew Dove Director, Special Projects Office Special Inspector General for Afghanistan Reconstruction 1550 Crystal Drive, Suite 900 Arlington, VA 22202

Dear Mr. Dove:

The Department of State welcomes the opportunity to comment on the Special Inspector General for Afghanistan Reconstruction (SIGAR) draft report for the special project entitled, "Good Performers Initiative: Status of Seven Completed Projects in Khost Province, Afghanistan" (dated April 2017). The Department respects SIGAR's role in safeguarding U.S. taxpayer investment, and we share your goals of implementing programs free from waste, fraud, and abuse.

Although there were no recommendations, the attached technical corrections include detailed responses to the findings in the draft report, and provide clarifications on several of the findings of SIGAR's site visits. We request that SIGAR take our clarifications and technical corrections into consideration for developing the final report. Moreover, the Department would like to note the following in order to publicly clarify misstatements made in the draft report.

The Good Performers Initiative (GPI) project proposals were nominated by the Provincial Development Council and approved by the Provincial Governor, based on existing Provincial Development plans. Proposals were cleared by the relevant national ministry responsible for the long-term maintenance and operation of the project before receiving final approval. The companies contracted by GPI were responsible for rectifying any deficiencies within the one year warranty period after the initial project handover. After that time, the relevant line ministry is responsible for operating and maintaining the project. The GPI program does not provide funding for operations and maintenance of completed projects. Only one of the issues found by SIGAR at the various projects existed during the final handovers of the projects, and was not the result of a deficiency on the part of the company contracted by GPI. The deviation from the original project plans at the Sheikh Zayed University Library was at the direction of the university chancellor.

Finally, the Department requests SIGAR remove its statement regarding "ghost" students, teachers, and schools. SIGAR found inconclusive evidence of student absenteeism at the Azady Mina School and Bakhtnoor Bakhtiar School, but otherwise found that the schools are used as intended. It is inaccurate and misleading to speak of ghost schools and teachers in this context.

The Department of State appreciates SIGAR's examination of these seven projects and looks forward to continuing to work with SIGAR and other relevant authorities on these issues.

Sincerely,

Mary Pat Hayes-Crow Executive Director Bureau of International Narcotics and Law Enforcement Affairs

Attachment:

**Technical Corrections** 

This project was conducted under project code SP-118.

#### SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

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