



OFFICE OF INSPECTOR GENERAL

REVIEW OF SCHOOL AND HEALTH CLINIC BUILDINGS COMPLETED UNDER THE SCHOOLS AND CLINICS CONSTRUCTION AND REFURBISHMENT PROGRAM

REPORT NO. 5-306-10-002-O
JUNE 24, 2010

MANILA, PHILIPPINES



Office of Inspector General

June 24, 2010

MEMORANDUM

TO: USAID/Afghanistan Director, William M. Frej

FROM: Acting Regional Inspector General/Manila, William S. Murphy /s/

SUBJECT: Review of School and Health Clinic Buildings Completed Under the Schools and Clinics Construction and Refurbishment Program (Report No. 5-306-10-002-O)

Please find attached one copy of the subject final report, which presents the results of the review performed on school and health clinic buildings completed under the Schools and Clinics Construction and Refurbishment Program. The engagement was contracted by the Regional Inspector General/Manila with KPMG Afghanistan Limited under award number 492-C-00-09-00019-00. In finalizing the report, we considered your comments on the draft report, and we have included those comments in their entirety in Appendix I.

This memorandum contains two recommendations relating to the buildings completed under the program. On the basis of information provided by the mission in response to the draft report, we determined that final action has been achieved on recommendation 1, and the recommendation is considered closed upon report issuance. Furthermore, a management decision has been reached on recommendation 2. A determination of final action will be made by the Audit Performance and Compliance Division upon completion of the planned corrective actions addressing the recommendation.

KPMG reported their findings in accordance with the requirements of the "Statement of Standards for Attestation Engagements," No. 4, by the American Institute of Certified Public Accountants, and *Government Auditing Standards*, July 2007 Revision (GAO-07-731G), Chapter 6, "General, Field Work, and Reporting Standards for Attestation Engagements."

Results of the Review. In September 2002, USAID/Afghanistan began to build and reconstruct schools and health clinics throughout Afghanistan under the program. During the subsequent 4 years, the mission increased the number of structures subject to the program from fewer than 100 to 776. Similarly, the number of implementing partners grew to more than a half dozen, and disbursements under the program amounted to more than \$105 million.

In October 2004, the office of the Regional Inspector General/Manila (RIG/Manila) audited the school and health clinic reconstruction activities.¹ The audit found that the program was behind schedule, and it recommended that the mission develop a new implementation plan.

This review was prompted by RIG/Manila's subsequent inability to visit program sites because of the precarious security situation where many schools and clinics are located. Accordingly, RIG/Manila contracted with KPMG Afghanistan, whose staff could travel more easily within Afghanistan. To conduct site visits, RIG/Manila provided KPMG a statistical sample of 50 buildings—30 schools and 20 clinics from the 776 schools and clinics completed across Afghanistan under the program. The review had two objectives: (1) to determine whether schools and clinics constructed under the program were being used for their intended purposes and (2) to measure the impact of the program on the provision of education and health services to the people of Afghanistan.

To answer the first objective, KPMG visited and inspected 50 buildings to verify their physical existence and observe how they were being used. Overall, KPMG found that 48 of the 50 facilities were being used for their intended purposes. The two exceptions were a school, which was being used as an administrative office for the Ministry of Education, and a health clinic, which had been abandoned. The school was not being used for classes because the structure proved inadequate to accommodate the area's students, and the clinic could not be used for patient treatment because of security concerns. When these two exceptions in the statistical sample of 50 are projected to the universe of 776 buildings with a 90 percent confidence rate, we calculated that as few as 2 and no more than 38 buildings completed under the program are not being used as intended.

KPMG also noted numerous deficiencies with regard to the physical condition of the school and health clinic buildings. These deficiencies included physical problems, poor hardware, lack of electrical supply (because buildings were located in areas where electrical service is unavailable), deficient water service and plumbing (or none), and toilet problems. However, KPMG could not determine whether the deficiencies were attributable to work performed under the program or to a subsequent lack of maintenance.

KPMG noted that the deficiencies created an environment not conducive to quality education and health services and might expose the students, patients, and staff working in those buildings to unhealthy and even dangerous conditions. In addition, the report noted operational problems in the schools and clinics. These problems included poor maintenance, inadequate personnel, and lack of furniture and equipment. These conditions, however, were the responsibility of the Government of Afghanistan.

¹ "Audit of USAID/Afghanistan's School and Clinic Reconstruction Program," Audit Report No. 5-306-05-003-P, issued March 14, 2005.



Ceiling at Del Hassain Primary School in Balkh province, which shows evidence of water damage and a defect in the roof. (Photo by KPMG Afghanistan.)

To answer the second objective—measuring the impact of the program on providing educational and health services to the people of Afghanistan—KPMG scheduled its field visits when the schools and clinics would be in use. This schedule enabled KPMG to observe firsthand whether classes were being held and health clinics were being used. The teams also reviewed records and documentation maintained at each location to further verify that buildings were being used as intended. KPMG found that the 30 schools visited were staffed with 1,385 teachers and were educating 57,744 students. The 20 health clinics visited employed 109 clinical staff and provided medical treatment to approximately 39,500 patients monthly. KPMG concluded, however, that these values do not give a meaningful indication of the completed buildings' impact on the provision of education and health services in Afghanistan, because baseline information was not available to make any comparisons.



Broken toilets in the Laisa Islam Qila school in Herat province. (Photo by KPMG Afghanistan.)

The following two recommendations relate to the buildings completed under the program. USAID will include these recommendations in its Consolidated Audit and Compliance Tracking System.

Recommendation 1. We recommend that USAID/Afghanistan consider requesting from the Ministry of Education and the Ministry of Health a list of schools and clinic buildings completed under the Schools and Clinics Construction and Refurbishment Program that are not being used for intended purposes and make a determination in coordination with these ministries whether adjustments in the use of these facilities can or should be made.

Recommendation 2. We recommend that USAID/Afghanistan evaluate the physical and construction deficiencies identified in Annexures C and D of the attached KPMG report and develop an action plan to correct those deficiencies.

Evaluation of Management Comments. With regard to recommendation 1, the mission presented valid reasons for not concurring with the recommendation as originally written. The mission noted that 48 of the 50 buildings in the sample were being used for intended purposes and that there are logical reasons why certain buildings are not currently being used for their originally intended purposes. As the report points out, a school was being used for Ministry of Education administrative offices as it proved inadequate to accommodate the area's students, and a clinic was not used for patient treatment because of security concerns. Furthermore, the mission

noted that the completed buildings had been turned over to the Government of Afghanistan and, as such, the mission cannot dictate the subsequent use of the buildings. As a result of our acceptance of the mission's rationale for not concurring with the original recommendation, we have slightly modified the recommendation to ask the mission to "consider" requesting a list of facilities not being used for their originally intended purposes. Therefore, we are not requiring any further action on this recommendation and consider it closed upon report issuance.

In response to recommendation 2, the mission stated that it partially agrees with the recommendation. Specifically, it agrees to correct the defects in construction and, in particular, those matters that could impact safety. However, the mission does not agree to correct the short-term refurbishments and defects related to lack of maintenance by the Government of Afghanistan. We agree with this response and note that the mission should be responsible only for the construction it provided and not for a lack of subsequent maintenance after handover. In light of the information provided by USAID/Afghanistan, we consider that a management decision has been reached on this recommendation.

We appreciate the cooperation and assistance that USAID/Afghanistan extended to the audit firm and RIG/Manila auditors in Kabul during the course of the review.

Attachment: as stated

**Report on Agreed upon Procedures
for
Post-occupancy Evaluation of
USAID/Afghanistan's School and Health
Clinic Buildings Completed under the Schools
and Clinics Construction and Refurbishment
Program - (SACCARP)**

Contract number: 492-C-00-09-00019-00

Submitted to: USAID / Regional Inspector General Manila

Submitted by: ABCD Afghanistan Limited

1st Floor, Park Plaza
Torabaz Khan Road, Shar-e-Now
Kabul
Afghanistan

Date of Submission: 06 June 2010

Transmittal Memorandum

Regional Inspector General/Manila
8/F PNB Financial Center
President Diosdado Macapagal Boulevard
Pasay City, 1308
Philippines

06 June 2010

Our ref. AO- 198-2010

Dear sir,

Post-occupancy Evaluation of USAID/Afghanistan's School and Health Clinic Buildings Completed under the Schools and Clinics Construction and Refurbishment Program (SACCARP)

We are pleased to enclose herewith our Report on the agreed upon procedures for the Post-occupancy Evaluation of USAID/Afghanistan's School and Health Clinic Buildings Completed under the Schools and Clinics Construction and Refurbishment Program (SACCARP).

The purpose of this engagement is to apply certain agreed-upon procedures on USAID/Afghanistan's SACCARP program managed by the seven implementers under their respective awards to determine whether the school and health clinic buildings completed under the program are being used for their intended purposes and measure the impact of the program on the provision of educational and health services to the people of Afghanistan.

We take this opportunity to express our appreciation for the courtesy and cooperation extended to us during the course of this engagement by the personnel of USAID/RIG Manila Mission in Afghanistan.

Yours Truly

/s/

KPMG Afghanistan Limited, Kabul

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1. Summary of Results

We are pleased to summarize our findings on the agreed upon procedures for the Post-occupancy Evaluation of USAID/Afghanistan's School and Health Clinic Buildings Completed under the Schools and Clinics Construction and Refurbishment Program (SACCARP). The purpose of this engagement was to apply agreed-upon procedures on a selected sample of 30 school buildings (Annexure A) and 20 health clinic buildings (Annexure B) identified by USAID/RIG Manila to answer to the following objectives:

1. Determine whether the school and health clinic buildings completed under the program are being used for their intended purposes, and
2. Measure the impact of the program on the provision of education and health services to the people of Afghanistan.

For the first objective, we found that the selected school and health clinic buildings completed under SACCARP are generally being used for their intended purposes with the exception of two buildings. However, as these two exceptions raise questions about the program's effectiveness in increasing access to education and health facilities, we are making a recommendation on page 17 that the utilization of all buildings completed under SACCARP be determined to enable the USAID Afghanistan to evaluate program impact.

For the second objective, we found that without either an identification of baselines or an assessment of needs, we could not measure the impact of SACCARP on the provision of education and health services to the people of Afghanistan. Nevertheless, we found that the 30 selected school buildings are staffed with 1,385 teachers imparting education to 57,744 students. In case of 20 health clinic buildings, 109 clinical staff provides medical treatment to approx. 39,500 patients on monthly basis. These figures, however, do not give a meaningful indication of the completed buildings' impact on the provision of education and health services in Afghanistan, because comparable quantitative information from before the program occurred and of program objectives are not available to make comparisons.

Furthermore, we found the physical and operating conditions of the selected buildings did not reveal a satisfactory situation. A variety of problems relating to the physical and operating condition of the 50 selected buildings were identified during the site visits and are reported on pages 18 and 20 of this document. Not applying appropriate building codes/benchmarks during construction and a subsequent shortage of funds for maintenance were the possible major causes of the identified problems. USAID/Afghanistan currently applies the International Building Code to the building projects it funds, however, we understand from discussions with the USAID team that the International Building Code was not adhered to during the SACCARP program implementation.

Responsibility for carrying out remedial actions for improving the operational condition of the selected buildings belongs to the Government of Afghanistan. Accordingly, we make no recommendations to USAID/Afghanistan in this regard. However, remedial actions are needed for buildings completed under SACCARP and should be implemented by USAID/Afghanistan. This report presents 2 recommendations on page 20 to address the physical problems we identified.

2. Background

2.1 Overview of the USAID Programs in Education and Health Sectors of Afghanistan

Given below is a brief overview of all the initiatives for improvement of education and health sectors. It is pertinent to note that this information was collected from the Central Statistics Organization, Afghanistan and we are not in a position to comment on the adequacy and reasonableness of such information.

2.1.1. Education sector interventions and impacts

USAID's interventions coupled with the effects of other programs in education sector of Afghanistan by a large number of donors and NGOs contributed a lot in terms of increases in number of schools, increases in number of enrolments, increases female participation and in the overall improvement in the quality of education delivered.

- i) The average growth in number of schools from the year 2002 to 2008 was around 8%. Under the USAID SACCARP, 150 new schools were constructed including 26 high schools, 46 middle schools and 78 primary schools.
- ii) The total number of students increased from 3.7 million in 2002 to 6.2 million in 2008 (annualized average of 10%) where the girls to boys' ratio also improved from 28% to 36%. The growth in number of students was mainly driven through primary schools as the number of primary school students increased from 3.08 million to 4.78 million.
- iii) The number of teachers increased from 92,583 in 2002 to 159,244 in year 2008 showing an annualized growth of 10%. The information on qualitative improvements for teachers was not available therefore has not been analyzed. The students to teacher's ratio decreased marginally from 40 students per teachers in 2002 to 38 students per teacher in year 2008. The USAID Education Sector Profile for fall 2009 identifies the following key achievements emanating from USAID overall education sector interventions in Afghanistan.
 - More than two million children enrolled in USAID-supported primary schools.
 - Nearly 500,000 students enrolled in USAID-supported secondary schools.
 - Supporting 45,000 students annually in remote community based schools.
 - Trained nearly 10,500 teachers in an accelerated learning program and more than 2,600 university professors on modern teaching methods.
 - Built or refurbished more than 680 schools.

2.1.2 Health sector interventions and impacts

Similar to the education sector program interventions, the health sector was also a focus for many donors and NGOs. USAID program interventions were made primarily within the following areas:

- Meeting immediate health care needs.
- Building capacity in the health system.
- Increasing demand for and access to quality health products and services through the private sector.

New construction and refurbishment of health clinic buildings was a component of USAID's interventions in health sector. USAID programs coupled with programs from donors and NGOs contributed to the improvement of health sector by increasing the number of hospitals; primary health clinics; secondary health clinics; comprehensive health clinics; increasing the number of doctors, nurses, and pharmacists; and improving the overall quality of health facilities.

- i) The number of hospitals increased from 116 in 2004 to 130 in 2008, while the increase in basic health clinics was from 544 to 917 during the same period. Under SACCARP, 220 new health care facilities were constructed including 42 comprehensive health clinics and 178 basic health clinics.
- ii) The number of doctors increased by about 800 between 2004 and 2008, while the number of nurses increased from 6,835 to 12,113 during the same period.

USAID's Health Sector Profile for 2009 identifies the following key achievements emanating from USAID overall health sector interventions in Afghanistan.

- More than 8.5 million people have improved access to basic health services in 13 USAID supported provinces.
- 26 percent drop in child mortality since 2002.
- More than 670 health facilities constructed or renovated.
- More than 17,000 health workers trained, including pre-service training for midwives and community health workers and in-service training for doctors, midwives, nurses, and lab technicians.
- More than 30,000 people received health care services daily through clinics and direct outreach workers.
- More than seven million children vaccinated against polio.

2.2 History of SACCARP program

On September 30, 2002, USAID awarded a contract to Louis Berger Group, Inc., (LBGI) to implement infrastructure reconstruction activities in Afghanistan under the Rehabilitation of Economic Facilities and Services Program. The program's purpose was to promote economic recovery and political stability by rehabilitating and repairing infrastructure. One of the components of the program, and of the LBGI contract, was the reconstruction of schools and health clinics. The contract initially tasked LBGI to complete up to 40, 140, and 240 school and health clinic buildings cumulatively in calendar years 2003, 2004, and 2005, respectively.

By mid-2003, USAID's expectations for the completion of a significantly higher number of buildings became apparent and there was mounting urgency from US Government to demonstrate on-the-ground progress because little had yet been achieved. To address the expectations and urgency, a number of construction methods were analyzed by LBGI and considered by USAID/Afghanistan, including mass producing pre-fabricated schools and clinics—a method LBGI believed would result in about 1,200 new facilities by the end of 2005. However, USAID opposed the pre-fabrication method because it was too costly and it did not involve Afghan construction firms - a development objective of the school and clinic reconstruction program. Therefore, in late 2003, LBGI abandoned the pre-fabrication method and awarded subcontracts to Afghan construction firms to build the schools and clinics.

Later, in January-February 2004, USAID reconsidered using the pre-fabrication method for about 400 new schools and clinics because of a new directive – the “Accelerated Success Program” – to USAID from the Deputies Committee for Afghanistan (Deputies Committee), led by the National Security Council. This directive required USAID/Afghanistan to complete a significant number of buildings by June 2004. In March 2004, the Mission removed all but the 105 buildings from LBGI's contract. In May 2004, USAID entered into cooperative agreements with five International Nongovernmental Organizations (INGOs) to build more schools and clinics; these INGOs then subcontracted the construction to Afghan firms. USAID also found it necessary to revise its building-completion schedule from the June 2004 target date established by the Deputies Committee to September 2004. In July 2004, USAID again found it necessary to revise its building-completion schedule to the end of calendar year 2004.

In October 2004, the OIG audited the school and health clinic reconstruction activities. At that time, USAID had planned to complete 533 buildings by December 31, 2004. The audit reported that USAID would complete only 328 buildings by December 31, 2004. In response to the audit recommendation, USAID developed a new implementation plan, which set August 31, 2005, as the new target date to complete the 533 buildings.

In January 2006, USAID confirmed to the OIG that it had not met the August 31, 2005, target date and that school and health clinic reconstruction activities were still ongoing. Consequently, the OIG decided to conduct a second audit of these activities. In April 2006, USAID had increased the number of schools and health clinics it planned to reconstruct from 533 to 795 and the number of implementing partners from six to seven. Targets weren't met because some were cancelled and others were left incomplete. In total, 768 buildings represent the balance of activities subject to implementation until 29 September 2006, out of which 758 buildings were completed. At USAID/Afghanistan, the Office of Infrastructure, Engineering and Energy was responsible for overseeing the SACCARP.

2.3 Program Objective

The new construction and refurbishment of schools component was part of the USAID's education strategy for Afghanistan to meet the urgent need for textbooks, schools, new curricula and trained teachers. The overall objective was to develop the capacity of the Afghanistan Government to improve education quality while simultaneously increasing access to opportunities in basic education, higher education, and non-formal training in literacy, employment skills and youth leadership.

Similarly new construction and refurbishment of clinics component was also part of USAID's approach to improving the health of the Afghan people with the overall objective to help meet the immediate health care needs of the population by strengthening the health care service delivery system; addressing the management leadership and stewardship capacity of the Afghan health care system at the central, provincial, district and community levels; increasing demand and access to quality health products and services through the private sector.

2.4 Nature of SACCARP Interventions

This section highlights the quantum of interventions under SACCARP in education and health sectors. The statistics used were extracted from USAID SACCARP Master Listing,

2.4.1 Schools¹

Under Schools Construction and Refurbishment Component of SACCARP, a total of 474 new construction and refurbishment activities for schools were targeted for 30 out of 34 provinces of Afghanistan. Based on the estimated population and area of provinces, the program intervention covered 92% of the total population and 85% of the total area in broader terms.

¹ The program involved three categories of schools, Secondary, Middle and High Schools

Nature of activities	New construction	Refurbishment activities	Total
Targeted activities	160	314	474
Activities cancelled prior to implementation	(10)	(4)	(14)
Balance of activities subject to implementation	150	310	460
Incomplete activities	(9)	(0)	(9)
Completed activities	141	310	451

The program was implemented through seven implementing partners comprising five international Non-governmental Organizations, joint venture of two US based corporations (Louis Berger Group, Inc. and Black & Veatch Special Projects Corp.) and the U.S. Army Corps of Engineers.

2.4.2 Health Clinics ¹

This component of SACCARP pertains to a target of 321 health clinics in total, involving construction of 220 new health clinics and refurbishment of 101 health clinics. Amongst the 220 new health clinics, 8 health clinics were cancelled, similarly 5 refurbishment activities were also cancelled and one new construction was complete to the extent of 97%.

	New construction	Refurbishment activities	Total
Targeted activities	220	101	321
Activities cancelled prior to implementation	(8)	(5)	(13)
Balance of activities subject to implementation	212	96	308
Incomplete activities	(1)	-	(1)
Completed activities	211	96	307

Based on the estimated population and area of provinces, the program intervention covered 90% of the total population and 83% of the total area in broader terms. The program was implemented by USAID through seven implementing partners comprising five international Non-governmental Organizations, joint venture of two US based corporations (Louis Berger Group, Inc. and Black & Veatch Special Projects Corp) and the U.S. Army Corps of Engineers.

¹ The program involved construction and refurbishment of three categories of medical facilities i.e. Comprehensive Health Clinics, Basic Health Clinics and Hospitals

3. Objective, Scope and Methodology

3.1 Objective & Scope of the Engagement

The objective of this engagement was to apply agreed-upon procedures on USAID/Afghanistan's SACCARP to determine (1) whether the school and health clinic buildings completed under the program are being used for their intended purposes, and (2) measure the impact of the program on the provision of educational and health services to the people of Afghanistan. The engagement focused primarily on the assessment of the status of 758 school and health clinic buildings constructed and refurbished under this program and for this purpose a statistical sample of 50 buildings was selected by USAID/RIG Manila for detailed verification through site visits.

The scope of this engagement is enumerated in section C of the Services Contract and consists of the performance of certain "Agreed-Upon Procedures (AUPs)" associated with post-occupancy evaluation of buildings constructed and refurbished under SACCARP and report the results in accordance with the requirements of "AICPA's Statement of Standards for Attestation Engagements No. 4" and "US Government Auditing Standard Chapter 6, for General, Field Work and Reporting Standards for Attestation Engagements." The agreed-upon Procedures include the following;

- 1 Obtaining consents from line ministries to visit 50 building locations – a sample selected out of 758 buildings by USAID/ RIG Manila;
- 2 Resource / logistics arrangements for site visits of the 50 selected locations;
- 3 Establishing the existing use of buildings through observations, interviews and documentation reviews during site visits;
- 4 Data gathering during site visits and compilation of 50 "Site Visit Reports" on prescribed formats; conforming the intended use of buildings through observations, interviews of the relevant ministry's officials and documentation review;
- 5 Summarize the results of the post-occupancy evaluation of the SACCARP buildings by completing the prescribed Performa of Excel workbook; and
- 6 Consolidated results / findings through Independent Auditors' Report

3.2 Data Gathering Requirements

The prescribed format for site visit reports was provided in the terms of reference developed by USAID/RIG Manila for this engagement. The findings and data given in this report are the consolidation of the relevant information extracted from the 50 Site Visit Reports capturing the field visits. Following were the prescribed data gathering requirements.

S. No	Particulars Required
1	Sample No
2	USAID ID (Old & New)
3	Name of School / Health Clinic
4	Location (Province, District & Village)
5	GPS Locations (North & East)
6	Name of Implementing Partner # 1 and # 2
7	Type of School (primary or secondary) / Health Clinic (Basic or Comprehensive)
8	Type of Construction (New Construction or Refurbishment)
9	No of staff working in Schools and Health Clinics
10	In case of School number of enrolled students and in case of Health Clinics number of patients treated per month
11	Documents reviewed; in case of School; Enrollment records, attendance sheets & teachers' payroll records; and in case of Health Clinics Patients' records, staff payroll record & staff attendance records
12	Problems & defects in the physical condition of the buildings (Physical problems , Electrical problems, Water supply problems, Plumbing & Toilet problems / waste disposal in case of Health Clinics)
13	Operational problems of the building (Lack of maintenance, Lack of funding, Lack of personnel, Lack of furniture / equipment, Security issues, Inaccessible location, Others)
14	Determine whether the problems were identified prior to the handover of the buildings or after the Government of Afghanistan had claimed ownership of the buildings. What actions were taken to address the problems?

3.3 Agreed Upon Procedures

Following are the Agreed-Upon Procedures defined for the purpose of this engagement:

#	Description of Agreed upon Procedure
1	Obtain written authorization from the appropriate ministries for the planned site visits to the selected school and health clinic buildings.
2	Using the list of school and health clinic buildings statistically selected by RIG/Manila determine, through site visits, observations, interviews, and review of official documents whether the buildings are being used for their intended purposes.
A	Site Visits
i)	Conduct site visits when schools are in session and health clinics are open (to ensure that the buildings are being used for their intended purposes).
ii)	Document site visits by completing the appropriate Site Visit Report forms developed by RIG/Manila. Ensure that information recorded in the Site Visit Reports are provided by responsible school and health clinic officials.
iii)	Take photographs of the interior and exterior of the buildings. If photographs include images of students, patients, and school and health clinic officials and staff, to complete the specified Photograph Release/Consent form. The auditor should also photograph structural defects identified during the site visits.
B	Observations
i)	Observe the physical condition of the buildings. Identify, through inspection and interview, the physical defects of the buildings. These physical defects may include, but are not limited to, structural defects, electrical problems, water supply/plumbing problems, and insufficient toilet and waste disposal facilities.
ii)	Observe the operation of the buildings. Identify, through inspection and interview, the operational problems of the buildings. These operational problems may include, but are not limited to, lack of maintenance by the Government of Afghanistan, lack of funding, lack of personnel, lack of furniture/medical equipment, security issues, and inaccessible location.
iii)	Determine whether the physical defects identified were caused by lack of maintenance on the part of the Government of Afghanistan or poor construction by the implementer and to determine what actions were taken to address the problems and what were the results of the actions taken?
iv)	Document the results of these observations in the Site Visit Reports.
C	Interviews
i)	Interviews with responsible school and health clinic officials must be documented using the Site Visit Report. In addition to the information gathered during the interview to complete the Site Visit Report, the auditor may expand the scope of the interview if follow-up questions are warranted.
ii)	Interviews with school students and health clinic patients should also be conducted, documented, and included, as attachments, to the respective Site Visit Reports. Find out if the students/patients are satisfied with the condition of the buildings, and whether the buildings meet their needs.

#	Description of Agreed upon Procedure
D	Documentation Review
	If possible, the auditor should support documents that s/he reviewed with sample copies. Examples of documents to be reviewed are students'/patients' records and school/health clinic payroll records. The sample copies, if written in a language other than English, should be translated to English.
3	<p>For every school or health clinic building identified as not being used for its intended purpose, determine the cause(s), the party responsible for the cause(s), and actions taken to address the cause(s). Obtain copies of documentation evidencing formal attempts to resolve the problems.</p> <p>Buildings may not be used for their intended purposes for various reasons such as: Structural defects, Lack of basic utilities (water and/or electricity), Lack of personnel, Lack of funds, Security issues, Building is used for purposes other than the original intent</p> <p>The auditor should explain in detail the causes as to why the buildings are not being used for their intended purposes, the actions taken by the building officials to address the problems, and the status of the problems.</p>
4	If the auditor could not visit a building for reasons beyond his control, he should inform and obtain the approval of the designated RIG/Manila audit liaison person. If approval is obtained, the auditor should use the Site Visit Report form to document the reasons for not visiting the building.
5	Summarize the results of the post-occupancy evaluation of the SACCARP buildings by completing the prescribed Performa of Excel workbook

3.4 KPMG Approach in Field Visits

To answer the first objective, we verified the physical existence and observed utilization of the 50 selected buildings. The physical existence of 50 selected buildings was verified through field visits by our visiting teams who visited all locations and verified each building. The visiting teams were carrying cameras and GPS equipment thorough which they captured the external view of the buildings and the respective site location. The biggest challenge in this exercise was the correct identification of the geographical location of the building on that site, for which we used GPS coordinates by matching the noted GPS coordinates with the related data provided by USAID. We also obtained the help of relevant staff of the two ministries (Ministry of Health and Ministry of Education) to find and confirm each site location.

To observe the utilization of the 50 buildings, field visits were scheduled to ensure that the schools and health clinics were in session. This enabled the visiting teams to observe whether classes were held and education imparted in the school buildings and whether the health clinics buildings were being used for treatment of patients. Our teams also reviewed different records and documentation maintained at each location to verify the intended use of these buildings. This was done, in case of 30 schools, through verification of registration and attendance records of students and payroll record of the teachers while

in case of 20 health clinics the utilization was further confirmed thorough Patients' records and Payroll of doctors and other medical staff in all the health clinics.

For effective intended use of any facility, it is important that the facility should be in an appropriate physical and operating condition to ensure smooth and uninterrupted operations. For the purpose of this engagement, we interpreted the second objective to mean that all the 50 buildings have adequate physical and operating infrastructure to enable the successful operations of schools and health clinic buildings. Our field visit teams used the standard format of the site visit reports as given by USAID in the terms of reference of this engagement to capture physical and operating conditions of the selected 50 buildings. During our field visits of 50 identified sample facilities, we also collected the information with reference to the service delivery. All the reportable conditions are based on our observations, interviews and photographs that have been taken during the field visits.

3.5 Report Structure

The Auditor's Report on the ensuing pages groups the audit findings in accordance with the objectives and related other findings of this engagement i.e.

- 1- Determine whether the school and health clinic buildings completed under the program are being used for their intended purposes, and
- 2- Measure the impact of the program on the provision of education and health services to the people of Afghanistan.

It should be noted that all the 50 individual site visit reports, identifying in detail the nature and extent of problems along with photographs, have been handed over to USAID/ RIG Manila apart from this report. Readers are advised to refer to these detailed reports in case further explanation is required.

4. Independent Auditors' Report on Agreed-Upon Procedures

USAID Regional Inspector General/Manila

Post-occupancy Evaluation of USAID/Afghanistan's School and Health Clinic Buildings Completed under the Schools and Clinics Construction and Refurbishment Program (SACCARP)

We have performed the procedures enumerated below, which were agreed to by the USAID's Regional Inspector General/Manila, to assist in evaluating the results of the post-occupancy evaluation of the school and health clinic buildings constructed and refurbished under SACCARP.

The overall responsibility for the Post-occupancy Evaluation of USAID/Afghanistan's School and Health Clinic Buildings completed under the SACCARP Program rests with project management and implementing partners. Our responsibility is restricted to the performance and reporting the results of certain agreed upon procedures as agreed between KPMG Afghanistan Limited and USAID/RIG Manila in the contract no 492-C-00-09-00019-00 dated June 18th, 2009.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of USAID/RIG Manila. Consequently, we make no representation regarding the sufficiency of the procedures described below and on the adequacy of the selected sample of fifty 50 out of 776 locations, either for the purpose for which this report has been requested or for any other purpose.

This report pertains only to the performance of agreed-upon procedures to evaluate USAID / Afghanistan's school and health clinic buildings completed under SACCARP as identified within the procedures to confirm and verify that the buildings are being used for their intended purposes and to ascertain the impact of the program on the provision of educational and health services to the people of Afghanistan. We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the subject matter of this report. **Accordingly, we do not express such an opinion.** Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We report our detailed finding in the ensuing pages of this section.

Following are the major findings identified during the physical verification of thirty selected schools and twenty health clinics

4.1 Intended Use of Buildings:

Criteria

To achieve intended program results, school and health clinic buildings completed under SACCARP should be used for their relative intended purposes of providing education or health services.

Reportable conditions

Field visits revealed two buildings completed under SACCARP were not being used for their intended purposes, as noted below;

- a) Building of Naswan secondary school, bearing USAID ID S-HRT-043 situated in District Karokh Centre, in Herat Province was being used by the Educational Department of Ministry of Education of Herat Province as administration office. The use of the building as administrative office of Department of Education was not approved by USAID.
- b) The building of Mandozai Basic Health Clinic, bearing USAID ID C-KST-001 situated in District Mandozai Mitta Khan, in Khost Province was vacant and was not being used for treatment of patients.

Cause

Ministry officials explained that the school built under USAID program was not adequate to accommodate the area's students and the health clinic building couldn't be used for the treatment of patients due to security concerns. It is unknown if such issues were considered in the completion of these buildings under SACCARP.

Effect

These two buildings completed under SACCARP are not assisting in the achievement of program objectives. Furthermore, they raise questions about whether and how many additional buildings completed under the program are not contributing to intended program results.

Recommendation

To enable the Mission to evaluate program impact, USAID/Afghanistan should request, from the relevant ministries, a list of schools and a list of health clinic buildings completed under SACCARP, which are not being used for intended purposes,

4.2 Physical Condition of School and Health Clinic Buildings:

Criteria

School and health clinic buildings completed under SACCARP should be free from physical deficiencies, which significantly undermine their utility. Specifically, the physical condition of the completed buildings should assist in the achievement of program goals by providing a safe environment with suitable facilities to support learning or treatment, as appropriate. USAID/Afghanistan currently applies the International Building Code to the building projects it funds, however, we understand from discussions with the USAID team that the International Building Code was not adhered to during the SACCARP program implementation.

Reportable conditions

We noted various problems relating to the physical condition of selected school and health clinic buildings completed under SACCARP program. These physical deficiencies include structural defects, no electrical supply, no water or deficient water supply, plumbing problems, and deficient toilets. Details are provided in the following table.

<u>Nature of Reportable Condition</u>	<u>Schools (#)</u>			<u>Health clinics (#)</u>		
	New	Refurbished	Total	New	Refurbished	Total
a- Structural defects	5	5	10	3	Nil	3
b- Poor hardware	5	6	11	1	Nil	1
c- No electrical supply	11	10	21	3	Nil	3
d- No water or deficient water supply	8	6	14	4	1	5
e- Plumbing problems	13	9	22	11	1	12
f- Deficient toilets	7	5	12	Nil	Nil	Nil
g- Lack of class rooms	6	7	13	Nil	Nil	Nil

These deficiencies are explained in the following paragraphs:

- a. **Structural defects:** Structural defects include water seepage and uneven surfacing of floors, roof, or walls, which are apparent through physical inspection / observation. We have noted 10 school and 3 health clinic buildings with a variety of construction problems. However in order to have a conclusive view about the seriousness of these problems, the opinion of engineering experts would be required to assess how critical and dangerous such problems are and whether it is safe to hold classes or to operate clinics in the affected buildings.(See photographs on Page # 32 to 36)

- b. Poor hardware:** Poor hardware means defective fixtures, including doors, windows, fittings and other items which do not form part of a building's structure. We identified 11 schools having poor hardware conditions, while no health clinics were found to have these problems. There are differing reasons for the poor hardware conditions, which include the use of inappropriate materials by the contractor. (See photographs on Page # 37 and 38)
- c. No electrical supply:** Electricity is a very important utility in the context of Afghanistan due to severe weather conditions. We identified 21 school buildings with no supply of electricity. Out of these 21 buildings, 17 were located in the areas where electricity is not available and the remaining 4 buildings have no connectivity in spite of the availability of electricity. Additionally, 3 newly constructed basic health clinics are not supplied with electricity, primarily because none is available in the area.
- d. No water or deficient water supply:** 14 of 30 schools and 5 of 20 health clinics have either a deficient supply of water or absolutely no water availability. There are various reasons behind these problems to include: no water source in the vicinity, dry water wells, salty water that can't be used for drinking purposes, and / or inadequate numbers of hand pumps given the number of students.
- e. Plumbing problems:** We have identified 22 out of 30 school buildings and 12 out of 20 health clinic buildings with problems relating to plumbing. The identified problems include no plumbing and poor or incomplete plumbing. In some cases, the absence of plumbing in buildings is primarily linked to deficiencies in the supply of water and electricity. These problems may also have stemmed from an inadequate needs assessment at time of planning the construction and refurbishment of clinics.
- f. Deficient toilets and waste disposal:** Toilet facilities were lacking in 12 schools, this includes no or insufficient toilet facilities, lack of water in toilets, and no doors in toilets. No such problems were found in health clinic buildings. (See photographs on Page # 39)
- g. Lack of class rooms:** There were 13 schools comprising 6 new and 7 refurbished school buildings where class rooms were considered inadequate for accommodating all students and classes are being conducted in temporary shelters and open air. (See photographs on Page # 40 and 41)

Cause

The possible primary reason for all of the physical deficiencies identified is that International Building Code was not applied to the construction and refurbishment of buildings subject to the program.

Effect

The problems identified above in the school and health clinic buildings result in an environment which is not conducive for imparting quality education and health services and might expose the students, patients, and staff working in those buildings to dangerous and life threatening conditions.

Recommendations

USAID/Afghanistan should evaluate the physical deficiencies identified above and in Annexure C and D of this report in light of the International Building Codes and it should identify and develop remedial actions it could implement.

USAID/Afghanistan should devise an action plan to carry out these remedial actions.

4.3 Operational Condition of School and Health Clinic Buildings:

Criteria

School and health clinic buildings completed under SACCARP should be free from operational problems, which significantly undermine their utility. Specifically, the completed buildings should receive ongoing support and attention to provide for the provision of education or medical treatments, as appropriate.

Reportable conditions

We noted various problems relating to the operational condition of selected school and health clinic buildings completed under SACCARP program. These operational problems included lack of maintenance, lack of funding, peeling paint, lack of personnel, lack of furniture, classrooms and equipment and security issues.

<u>Nature of Reportable Condition</u>	<u>Schools (No)</u>			<u>Health clinics (No)</u>		
	New	Refurbished	Total	New	Refurbished	Total
a- Lack of maintenance	13	11	24	7	Nil	7
b- Lack of funding	5	2	7	3	Nil	3
c- Peeling paint	8	10	18	7	Nil	7
d- Lack of personnel	9	7	16	12	5	17
e- Lack of furniture and Equipment	10	8	18	8	2	10
f- Security issues	4	2	6	3	Nil	3

These problems are explained in the following paragraphs:

- a. Lack of maintenance:** As identified earlier there were many instances where schools were having maintenance problems, a shortage of water and toilet facilities.

Collectively maintenance related problems were identified in 24 schools and 7 clinics.

- b. Lack of funding:** Clinics and schools where payments of staff salaries were long outstanding or where there were delays in payment of salaries are faced with the lack of funding. We noted 7 schools and 3 clinics with funding problems.
- c. Peeling paint:** Peeling paint on the buildings presents an unpleasant appearance. We noted 18 schools where the walls presented an unclean and unpleasant appearance. Similarly 7 health clinic buildings were found with similar problems. According to school and health clinic officials, this problem is purely due of lack of maintenance, as they do not have sufficient funds to properly maintain the buildings handed over by SACCARP. (See photographs on Page # 42 and 43).
- d. Lack of personnel:** Schools where there is one teacher for more than fifty students or there is no teacher for a particular subject have been classified as having inadequate personnel for the purpose of this report. We identified 9 schools where there was only one teacher for more than fifty students, and in case of 7 schools, no teacher was available to present a particular subject. In case of health clinics we identified, through the interviews with the management, that 17 health clinics require additional staff comprising of 12 doctors, 16 nurses and 7 midwives.
- e. Lack of furniture (in case of schools) and equipment (in case of clinics):** Out of the sample of 30 school buildings constructed and refurbished under SACCARP program, 18 schools were identified as having problems relating to furniture. The problems include different situations starting from no furniture at all, and insufficient and inappropriate furniture. Furthermore, in case of health clinics, 10 clinics were identified as lacking surgical and lab equipment.
- f. Security issues:** In 6 out of 30 cases, school officials expressed concerns about issues related to the insurgency. They told us that the security conditions for them were threatening. These schools are located in Afghanistan's Kunar, Kunduz, Laghman and Paktiya provinces. Similarly the officials at 3 basic health clinics pointed out the threatening security conditions. These health clinics are situated in Faryab, Khost and Kunduz province of Afghanistan.

Cause

According to relevant officials, the selected schools and clinics lack the funds necessary to provide ongoing operational support to the provision of education and medical treatments, as appropriate. This circumstance results in insufficient maintenance/peeling paint, shortages of personnel, a scarcity of furniture, classrooms, and equipment and security issues, is the prime cause of the problems associated with the operating conditions of the buildings completed under SACCARP program.

Effect

The identified operational problems negatively impact on the provision of education and health services to the peoples of Afghanistan.

Recommendation

The operational conditions of the school and health clinic buildings completed under SACCARP are the responsibility of the Government of Afghanistan. Accordingly, we make no recommendations to USAID/Afghanistan to address these problems.

4.4 Impact of the SACCARP Program on the Provision of Educational and Health Services to the People of Afghanistan.

The overall objective of the SCARRP program is to provide assistance to the Government of Afghanistan. The program seeks to develop the capacity of the Afghanistan Government to provide improved access and quality of education and health services to the peoples of Afghanistan and simultaneously to contribute to improvement of the country's socioeconomic conditions.

We found that with neither an identification of baselines nor an assessment of needs, we could not measure the impact of SACCARP on the provision of education and health services to the people of Afghanistan. Nevertheless, the 30 selected school buildings are staffed with 1,385 teachers imparting education to 57,744 students. In case of 20 health clinics buildings, 109 clinical staff provides medical treatment to approx. 39,500 patients on monthly basis. These figures, however, do not give a meaningful indication of the completed buildings' impact on the provision of education and health services in Afghanistan, because comparable quantitative information from before the program occurred and of program objectives are not available.

Following information pertaining to baseline assessments was not available;

- The socioeconomic indicators for targeted program interventions at the time of program design and conception of the project objectives
- Methodology for identification of targeted locations for schools and clinics including the basis of need assessment, baseline data, and its augmentation in program implementation.
- Methodology for estimating and certifying the program implementation costs.
- Identification of any other similar interventions by other donors and NGOs – existing or planned at the start of the program and tailoring requirements identification and program modification during the program implementation
- The impact hypothesis for the program design on expected outcomes, both qualitative and quantitative Key Performance Indicators.

In addition to above the information on the key program implementation activities was not available to us further limiting our ability on impact assessment.

- The supervision and monitoring mechanism of USAID on program implementation i.e. do the monitoring and supervision report indicate that implementing partners served the program and succeeded in upgrading themselves and deriving enhanced benefit from their productive activities.
- The quality assurance procedures of USAID for the project implementation including criteria for taking on board International Non-government Organizations, criteria for hiring of sub-contractors for execution of work and evaluation of design specifications.
- The detailed information on the type and extent of each program intervention i.e. categorization of constructed & refurbished facilities with reference to the size of facility and the precise nature of work.

This report is limited to the scope set out in our contract (contract No. 492-C-00-09-00019-00). The Firm's work and this report are not planned or prepared for the purposes of anyone other than that of addressees' interests or needs. Therefore, items of possible interest to others may not have been specifically addressed for the purposes of this report. The use of professional judgment, and the assessment of issues or their relevance (as appropriate) for the purpose of the Firm's work and this report, mean that matters may have existed that would have been assessed differently by others for their purposes. The Firm does not warrant or represent that the information in this report is appropriate for their purposes. This report was not created for, and should not be treated as suitable for, any purpose other than that set out in the report itself and/or in the terms of the contract.

Accordingly, the Firm does not accept or assume responsibility to anyone other than the addressees of this report, for its work, for this report or for any judgments, findings, conclusions, recommendations or opinions that the Firm has formed or made.

The tables and pictures appearing in this report and the site visit reports handed over to USAID form an integral part of this report.

KPMG Afghanistan Limited, Kabul

Annexure A

Selected Sample of Schools

Sample No	USAID SITE ID	Province	District Name	Village / Site Name	Name of School
1	S-BLK-027	BALKH	Khulm	Deh Hassan	Deh Hassain Primary School
2	S-BLK-028	BALKH	D #10 Center	Tahkhnikum	Balkh Experimental High School
3	S-BAM-012	BAMYAN	Yakolang	Nayak	Yakulang High School
4	S-FRB-028	FARYAB	Garziwan	Dara-e-Shakh	Abdul Karim Shahid girls primary School
5	S-FRB-038	FARYAB	Belchiragh	Jar Qala	Jar Qala Boys High School
6	S-FRB-023	FARYAB	Maimana	Takar Khana	Tatar Khana girls primary School
7	S-FRB-037	FARYAB	Belchiragh	Ddara Shakh	Abdul Ghafor Boys primary School
8	S-HRT-041	HERAT	Eslamqala	Centre of Eslamqala	Laisa Islam Qila
9	S-HRT-038	HERAT	Gharyan	Nang Abad	Nangabad Primary School
10	S-HRT-043	HERAT	Karokh	Centre	Naswan Secondary School
11	S-KBL-005	KABUL	Kabul City #8	Rahman Mena	Naswan-e- Rahman Meena High School
12	S-KBL-001	KABUL	Khak Jabar	Khak Jabar	Malang High School
13	S-KBL-004	KABUL	Kabul City #5	Khushalmena	Deh Now-e- Dehbori High School
14	S-KBL-024	KABUL	Kabul city	District# 2	Ansari High School
15	S-KBL-029	KABUL	Qarabagh	Qarabagh	Qarabagh Secondary School
16	S-KBL-020	KABUL	Kabul city	Panjsad Family	Laisa Panjsaad Family
17	S-KDR-031	KANDAHAR	Kandahar City	Darwaza Eidgah	Muhammad Tarzai High School
18	S-KST-036	KHOST	Center (Khost)	Ponzaia	Gharghasht primary School
19	S-KNR-008	KUNAR	Dangam	Dangam	Dangam centre high school
20	S-KDZ-029	KUNDUZ	Kunduz center	Bagh Miry	Bagh miry High school
21	S-KDZ-032	KUNDUZ	Kunduz center	Alchin	Alchin High School
22	S-LGN-008	LAGHMAN	Alisheng	Qalai Najiel	Qalai Najeel High school Aliabad
23	S-LGN-001	LAGHMAN	Alingar	Badi Abad	Naswan Badi Abad high school
24	S-LGN-015	LAGHMAN	Mehterlam	Qala-e-Naw	Naswan Qila now high school
25	S-PTA-015	PAKTYA	Wazi	Ali Ahmad khail	Ali Ahmad khail primary school

Report on agreed upon procedures for the Post-occupancy Evaluation of USAID/Afghanistan's SACCARP

26	S-PJR-009	PANJSHIR	Anabah	Zaman Kor	Zaman Kor Primary School
27	S-PRN-023	PARWAN	Jabul Saraj	Gulbahar	Gulbahar No. 1 Secondary School
28	S-SGN-021	SAMANGAN	Hazrati Sultan	Sariqa Uzbiqa	Sarqia primary school
29	S-TKR-006	TAKHAR	Farkhar	Farkhar Centre	Samemi shahid High School
30	S-TKR-018	TAKHAR	Khoja Ghar	Laghlakn	Laklakan Secondary School

Annexure B

Selected Sample of Health Clinics

Sample No	USAID SITE ID	Province	District Name	Village / Site Name	Name of Health Clinics
1	C-BDK-013	BADAKHSHAN	Yaftal Sufla	Shakar Lab	Shakar Lap Clinic
2	C-BLN-006	BAGHLAN	Andrab-Deh Salah	Deh Salah	Deh Salah Comprehensive Health Clinic
3	C-FRB-007	FARYAB	Khuja Musa	Ghartepa	Ghartepa Basic Health Clinic
4	C-HRT-017	HERAT	Guzora	Malan	Malan Health Clinic
5	C-JZN-001	JAWZJAN	Shibirghan	Qochen	Qowchen Basic Health Clinic
6	C-KAP-002	KAPISA	Khom zargar	Koestan awal	CHC Health Clinic Khom Zargar
7	C-KST-018	KHOST	Gurbez	Sheikh Amir	Shikh Amir Health Clinic
8	C-KST-017	KHOST	Jaji Maidan	Jaji Maidan	Jaji Maidan Health Clinic
9	C-KST-004	KHOST	Tanay	Surkot	SurKot Basic Health Clinic
10	C-KST-001	KHOST	Mandozai	Mitta Khan	Mandozai Basic Health Clinic
11	C-KST-022	KHOST	Tani	Dragi	Daragi Comprehensive health clinic
12	C-KDZ-002	KUNDUZ	Ali Abad	Arbab Ramazani	Arab Ramazani
13	C-LGR-005	LOGAR	Mohammad Agha	Sorkh Aab	Burg BHC
14	C-PTA-001	PAKTYA	Jani Khil Mangal	Proza Jani Khail	Proza Jani Khail
15	C-PTA-004	PAKTYA	Aryob Jaji	Dre Khule	Dre Khule BHC
16	C-PTA-010	PAKTYA	Sayed Karam, Mirzaka	Merzaka Mangal	Merzaka BHC
17	C-PJR-007	PANJSHIR	Khinj	Safed Chir	Safid Chir Health Clinic
18	C-PRN-010	PARWAN	Chahrakar city	Chahrakar city	Saidan Clinic
19	C-SGN-006	SAMANGAN	Ebak	1# D	Aybak Hospital
20	C-WDK-003	WARDAK	Daimardad	Qulzangi-spendewar	Spi Dewar BHC

Annexure C

Physical condition of School buildings

Sample No	USAID Code	Name of School	Physical problems	Poor Hardware	No electrical supply	No water or deficient water supply	Plumbing problems	Deficient toilets	Lack of class rooms
		New Construction							
3	S-BAM-012	Yakulang High School			✓		✓		✓
4	S-FRB-028	Abdul Karim Shahid girls primary School			✓		✓	✓	✓
5	S-FRB-038	Jar Qala Boys High School	✓		✓	✓	✓		
6	S-FRB-023	Tatar Khana girls primary School			✓	✓	✓		
9	S-HRT-038	Nangabad Primary School		✓	✓		✓	✓	
12	S-KBL-001	Malang High School	✓		✓	✓	✓	✓	
13	S-KBL-004	Deh Now-e- Dehbori High School		✓					
14	S-KBL-024	Ansari High School							
17	S-KDR-031	Muhammad Tarzai High School					✓		
19	S-KNR-008	Dangam centre high school kunar		✓	✓	✓	✓		
22	S-LGN-008	Qalai Najeel High school Aliabad			✓	✓	✓	✓	✓
23	S-LGN-001	Naswan Badi Abad high school	✓		✓	✓	✓	✓	✓
24	S-LGN-015	Naswan Qila now high school	✓	✓	✓	✓	✓	✓	✓
25	S-PTA-015	Ali Ahmad khail primary school	✓	✓	✓		✓	✓	✓
29	S-TKR-006	Samemi shahid High School							
28	S-SGN-021	Sarqia primary school				✓	✓		
		Sub-total	5	5	11	8	13	7	6
		Refurbishments							
1	S-BLK-027	Deh Hassain Primary School	✓		✓		✓		
2	S-BLK-028	Balkh Experimental High School	✓				✓		✓
7	S-FRB-037	Abdul Ghafor Boys primary School			✓	✓	✓		✓
8	S-HRT-041	Laisa Islam Qila		✓				✓	✓
10	S-HRT-043	Naswan Secondary School Karokh	✓	✓	✓	✓	✓	✓	
11	S-KBL-005	Naswan-e- Rahman Meena High School			✓				
15	S-KBL-029	Qarabagh Secondary School		✓	✓				✓
16	S-KBL-020	Laisa Panjsaad Family	✓	✓					✓
18	S-KST-036	Gharghasht primary School			✓		✓	✓	✓
20	S-KDZ-029	Bagh miry High school	✓	✓	✓	✓	✓		
21	S-KDZ-032	Alchin High School		✓					✓
26	S-PJR-009	Zaman Kor Primary School			✓	✓	✓	✓	
27	S-PRN-023	Gulbahar No. 1 Secondary School			✓	✓	✓	✓	
30	S-TKR-018	Laklakan Secondary School			✓	✓	✓		
		Sub-total	5	6	10	6	9	5	7
		Total no of cases found	10	11	21	14	22	12	13

✓ = Problem identified

Blank=No problem identified

Annexure D

Physical condition of Health Clinic buildings

Sample No	USAID Code	Name of Health Clinic	Physical problems	Poor Hardware	No electrical supply	No water or deficient water supply	Plumbing problems
New Construction							
1	C-BDK-013	Shakar Lap Clinic	✓		✓	✓	✓
3	C-FRB-007	Ghartepa Basic Health Clinic	✓				✓
6	C-KAP-002	Khom Zargar CHC	✓			✓	✓
8	C-KST-017	Jaji Maidan Health Clinic					✓
9	C-KST-004	SurKot Basic Health Clinic					✓
10	C-KST-001	Mandozai Basic Health Clinic		✓	✓	✓	✓
11	C-KST-022	Daragi Comprehensive health clinic					✓
12	C-KDZ-002	Arab Ramazani				✓	✓
13	C-LGR-005	Burg BHC					
14	C-PTA-001	Proza Jani Khail					✓
15	C-PTA-004	Dre Khule BHC					✓
16	C-PTA-010	Merzaka BHC					✓
19	C-SGN-006	Aybak Hospital					
20	C-WDK-003	Spi Dewar BHC			✓		
		Sub-total	3	1	3	4	11
Refurbished							
2	C-BLN-006	Deh Salah Comprensive Health Clinic					
4	C-HRT-017	Malan Health Clinic					
5	C-JZN-001	Qowchen Basic Health Clinic				✓	
7	C-KST-018	Sheikh Amir Health Clinic					✓
17	C-PJR-007	Safid Chir Health Clinic					
18	C-PRN-010	Charicar City Hospital					
		Sub-total	-	-	-	1	1
		Total no of cases found	3	1	3	5	12

✓ = Problem identified

Blank=No problem identified

Annexure E

Operational condition of School buildings

Sample No	USAID Code	Name of School	Lack of maintenance	Lack of Funding	Peeling paint	Lack of personnel	Lack of furniture	Security issues
New Construction								
1	S-BAM-012	Yakulang High School		✓			✓	
2	S-FRB-028	Abdul Karim Shahid girls primary School	✓				✓	
3	S-FRB-038	Jar Qala Boys High School	✓		✓	✓		
4	S-FRB-023	Tatar Khana girls primary School	✓		✓		✓	
5	S-HRT-038	Nangabad Primary School	✓	✓			✓	
6	S-KBL-001	Malang High School	✓	✓		✓		
7	S-KBL-004	Deh Now-e- Dehbori High School	✓		✓			
8	S-KBL-024	Ansari High School	✓		✓	✓		
9	S-KDR-031	Muhammad Tarzai High School	✓	✓	✓	✓	✓	
10	S-KNR-008	Dangam centre high school kunar	✓			✓		✓
11	S-LGN-008	Qalai Najeel High school Aliabad	✓			✓	✓	✓
12	S-LGN-001	Naswan Badi Abad high school	✓		✓	✓	✓	
13	S-LGN-015	Naswan Qila now high school	✓	✓	✓	✓	✓	✓
14	S-PTA-015	Ali Ahmad khail primary school	✓		✓			✓
15	S-SGN-021	Sarqia primary school					✓	
16	S-TKR-006	Samemi shahid High School				✓	✓	
		Sub-total	13	5	8	9	10	4
Refurbished								
1	S-BLK-027	Deh Hassain Primary School	✓		✓			
2	S-BLK-028	Balkh Experimental High School		✓				
3	S-FRB-037	Abdul Ghafor Boys primary School	✓		✓	✓	✓	
4	S-HRT-041	Laisa Islam Qila	✓		✓	✓	✓	
5	S-HRT-043	Naswan Secondary School Karokh	✓		✓			
6	S-KBL-005	Naswan-e- Rahman Meena High School						
7	S-KBL-029	Qarabagh Secondary School	✓		✓		✓	
8	S-KBL-020	Laisa Panjsaad Family	✓				✓	
9	S-KST-036	Gharghasht primary School	✓	✓	✓	✓	✓	
10	S-KDZ-029	Bagh miry High school	✓		✓	✓	✓	✓
11	S-KDZ-032	Alchin High School	✓		✓			✓
12	S-PJR-009	Zaman Kor Primary School	✓		✓	✓	✓	
13	S-PRN-023	Gulbahar No. 1 Secondary School				✓	✓	
14	S-TKR-018	Laklakan Secondary School	✓		✓	✓		
		Sub-total	11	2	10	7	8	2
		Total no of cases found	24	7	18	16	18	6

✓ = Problem identified

Blank=No problem identified

Annexure F

Operational condition of Health Clinic buildings

Sample No	USAID Code	Name of Clinic	Lack of maintenance	Lack of funding	peeling paint	Lack of personnel	Lack of equipment	Security issues
New Construction								
1	C-BDK-013	Shakar Lap Clinic	✓		✓	✓	✓	
2	C-FRB-007	Ghartepa Basic Health Clinic	✓		✓	✓		✓
3	C-KAP-002	CHC Health Clinic Khom Zargar				✓		
4	C-KST-017	Jaji Maidan Health Clinic		✓		✓	✓	
5	C-KST-004	SurKot Basic Health Clinic				✓	✓	
6	C-KST-001	Mandozai Basic Health Clinic	✓		✓		✓	✓
7	C-KST-022	Daragi Comprehensive health clinic				✓	✓	
8	C-KDZ-002	Arab Ramazani	✓		✓	✓	✓	✓
9	C-LGR-005	Burg BHC				✓	✓	
10	C-PTA-001	Proza Jani Khail	✓		✓	✓		
11	C-PTA-004	Dre Khule BHC		✓		✓		
12	C-PTA-010	Merzaka BHC		✓				
13	C-SGN-006	Aybak Hospital	✓		✓	✓		
14	C-WDK-003	Spi Dewar BHC	✓		✓	✓	✓	
		Sub-total	7	3	7	12	8	3
Refurbished								
1	C-BLN-006	Deh Salah Comprehensive Health Clinic				✓	✓	
2	C-HRT-017	Malan Health Clinic				✓		
3	C-JZN-001	Qowchen Basic Health Clinic				✓		
4	C-KST-018	Sheikh Amir Health Clinic				✓	✓	
5	C-PIR-007	Safid Chir Health Clinic						
6	C-PRN-010	Charicar City Hospital				✓		
		Sub-total	-	-	-	5	2	-
		Total no of cases found	7	3	7	17	10	3

✓ = Problem identified

Blank=No problem identified

Annexure G

Photographs showing the physical & operational problems

Picture reference and (USAID Building code)	Name of School/Health Clinic	Contents of the picture	Page #
S 1 (S-BLK-027)	Deh Hassain Primary School, Balkh	Physical problem - Water leak and structural defect in roof	32
S 2 (S-FRB-038)	Jar Qala Boys High School, Faryab	Physical problems - Crack in foundation and floor	33
S 3 (S-KBL-001)	Malang High School, Kabul	Physical problems - Cracks in walls	34
S 4 (S-KDR-031)	Muhammad Tarzai High School, Kandahar	Physical problem - Poor condition of roof due to water leakage	35
S 5 (S-PTA-015)	Ali Ahmad khail primary school, Paktiya	Physical problem - Poor condition of foundation	36
S 6 (S-BAM-012)	Yakulang High School, Bamyan	Poor hardware - Outside door which need repairs	37
S 7 (S-HRT -043)	Naswan Secondary School Karokh, heart	Poor hardware - Poor condition of room	38
S 8 (S-HRT -041)	Laisa Islam Qila, Herart	Deficient toilets - Broken toilets	39
S 9 (S-BLK-028)	Balkh Experimental High School, Balkh	Lack of class rooms - Classes under temporary shelters	40
S 10 (S-FRB-028)	Abdul Karim Shahid girls primary School, Faryab	Lack of class rooms - Classes under temporary shelters	41
C 1 (C-PJR-007)	Safid Chir Health Clinic	Operational problems - Peeling paint	42
C 2 (C-WDK-003)	Spi Dewar Basic Health Clinic	Operational problems - Peeling paint	43

Picture reference and (USAID Building code)	S 1 (S-BLK-027)
Name of School:	Deh Hassain Primary School
Province	Balkh
District	Khulm
Village	Deh Hassan
Contents showing:	Physical problem - Water leak and structural defect in roof



Picture reference and (USAID Building code)	S 2 (S-FRB-038)
Name of School:	Jar Qala Boys High School
Province	Farayb
District	Belchiragh
Village	Jar Qala
Contents showing:	Physical problems - Crack in foundation and floor



Picture reference and (USAID Building code)	S 3 (S-KBL-001)
Name of School:	Malang High School
Province	Kabul
District	Khak Jabar
Village	Khak Jabar
Contents showing:	Physical problems - Cracks in walls



Picture reference and (USAID Building code)	S 4 (S-KDR-031)
Name of School:	Muhammad Tarzai High School
Province	Kandahar
District	Kandahar City
Village	Darwaza Eidgah
Contents showing:	Physical problem - Poor condition of roof due to water leakage



Picture reference and (USAID Building code)	S 5 (S-PTA-015)
Name of School:	Ali Ahmad khail primary school
Province	Paktiya
District	Wazi
Village	Ali Ahmad khail
Contents showing:	Physical problem - Poor condition of foundation



Picture reference and (USAID Building code)	S 6 (S-BAM-012)
Name of School:	Yakulang High School
Province	Bamyan
District	Yakolang
Village	Nayak
Contents showing:	Poor hardware - Outside door which need repairs



Picture reference and (USAID Building code)	S 7 (S-HRT -043)
Name of School:	Naswan Secondary School Karokh
Province	Herat
District	Karokh
Village	Centre of Karokh
Contents showing:	Poor hardware - Poor condition of room



Picture reference and (USAID Building code)	S 8 (S-HRT -041)
Name of School:	Laisa Islam Qila
Province	Herat
District	Eslamqala
Village	Centre of Eslamqala
Contents showing:	Deficient toilets - Broken toilets



Picture reference and (USAID Building code)	S 9 (S-BLK-028)
Name of School:	Balkh Experimental High School
Province	Balkh
District	D-10 Center
Village	Tahkhnikum
Contents showing:	Lack of class rooms - Classes under temporary shelters



Picture reference and (USAID Building code)	S 10 (S-FRB-028)
Name of School:	Abdul Karim Shahid girls primary School
Province	Faryab
District	Garziwan
Village	Dara-e-Shakh
Contents showing:	Lack of class rooms - Classes under temporary shelters



Picture reference and (USAID Building code)	C 1 (C-PJR-007)
Name of Clinic:	Safid Chir Health Clinic
Province	Panjshir
District	Khinj
Village	Safid chir
Contents showing:	Operational problems - Peeling paint



Picture reference and (USAID Building code)	C 2 (C-WDK-003)
Name of Clinic:	Spi Dewar BHC
Province	Wardak
District	Daimardad
Village	Qulzangi- spendewar
Contents showing:	Operational problems - Peeling paint



MANAGEMENT COMMENTS



USAID | **AFGHANISTAN**
FROM THE AMERICAN PEOPLE

MEMORANDUM

TO: Bruce N. Boyer, Regional Inspector General/Manila

From: William Frej, Mission Director, USAID/Afghanistan /s/

DATE: June 2, 2010

SUBJECT: Review of School and Health Clinic Buildings Completed Under the Schools and Clinics Construction and Refurbishment Program (Audit Report No. 5-306-10-XXX-O)

REFERENCE: WMurphy/WFrej memo dated May 2, 2010

Thank you for providing the Mission the opportunity to review the subject draft review report. We would like to express our gratitude for the professionalism, flexibility, resourcefulness, and hard work exhibited by the review team. We are providing confirmation of the actions that have been taken or are planned to be taken to address the recommendations in the review report.

MISSION RESPONSES TO REVIEW RECOMMENDATIONS

Recommendation No. 1: We recommend that USAID/Afghanistan request from the Ministry of Education and the Ministry of Health a list of schools and clinic buildings completed under the Schools and Clinics Construction and Refurbishment Program that are not being used for intended purposes and make a determination in coordination with these ministries whether adjustments in the use of these facilities can or should be made.

The Mission does not concur with the recommendation.

RIG/Manila performed a review of 30 school and 20 health clinic buildings to determine if these structures were being used for the intended purposes. The results of the review found:

“..that the selected school and health clinic buildings completed under SACCARP are generally being used for their intended purposes with the exception of two buildings.”

Ninety-six percent (48 of 50) of the buildings inspected under this RIG/Manila review were found to be used for the original intended purpose. These results are consistent with the results of post occupancy evaluations conducted by IRD at the Missions request in 2007. These evaluations determined that most of the buildings sampled were being used for their original intent.

While the Mission understands the need and importance of conducting end use monitoring, the Mission believes that this recommendation is far too broad given that 96% of the buildings were deemed to be currently used for the intended purposes. The recommendation seems to imply that continuous end use monitoring is in order despite the fact that end use monitoring was conducted and completed one year after the end of the project as well as through other studies of this project. Furthermore, there are often logical reasons why certain buildings are not currently in use according to the original intent. For example, deteriorating security may have forced the closure of a school, or a new hospital may have been constructed at a later date near the site of a Schools and Clinics Construction and Refurbishment Program (SACCARP) clinic, thereby obviating the need for a clinic in that area.

Moreover, the buildings under SACCARP were turned over to the Ministries of Education and Health and are now the property of the Government of Islamic Republic of Afghanistan (GIROA). The Mission cannot dictate the continued use of the buildings, although in good faith GIROA is committed to using the buildings for the initial intended purpose.

Based on the results of the RIG/Manila review, the Mission does not deem further action to be necessary. The Mission requests RIG/Manila’s concurrence that a management decision has been made and that the audit recommendation be closed.

Recommendation No 2: We recommend that USAID/Afghanistan evaluate the physical and construction deficiencies identified in Annexures C and D of the attached KPMG report and develop an action plan to correct those deficiencies.

The Mission partially agrees with this recommendation.

Actions To Be Taken: The Mission agrees that deficiencies that are the result of defects in construction, and in particular those defects which could impact life or safety need to be corrected. Examples would include: significant structural defects; faulty electrical systems; or, fire hazards attributed to construction. However, the Mission does not agree to include those buildings that were refurbished under the program as many of these were short term, immediate solutions for schools or clinics (i.e. plastering and painting). In

addition, defects related to a lack of maintenance by the GIROA, would remain the responsibility of the owner to address.

The Mission is currently inspecting all buildings funded and constructed under SACCARP by USAID between 2002-2009 for seismic structural safety. These inspections are targeted to be completed by December 31, 2010. As the inspections of each of the buildings are completed, an action plan for each building will be developed for any remedial reconstruction necessary for those buildings which do not meet the minimum building performance level for earthquake safety. The target completion date for the development of the last action plan is March 31, 2011. The buildings identified in Annexes C and D which were constructed by USAID, (not refurbished buildings) are included in the scope of these inspections.

Based on the above actions, the Mission requests RIG/Manila's concurrence that a management decision has been reached and that this audit recommendation will be considered closed when the last action plan is developed and approved.

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