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U.S. ASSISTANCE TO YEMEN

Actions Needed to Improve Oversight of Emergency Food Aid and Assess Security Assistance

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Why GAO Did This Study

The terrorist group AQAP, one of the top threats to U.S. national security, is based in Yemen—a country facing serious economic and social challenges and undergoing a difficult political transition following civil unrest in 2011. Since 2007, State, DOD, and USAID have allocated over \$1 billion in assistance to help Yemen counter AQAP and address other challenges. The three largest U.S. assistance programs in Yemen are USAID's Food for Peace program, which has provided emergency food aid, and DOD's Section 1206 and 1207(n) programs, which have provided training and equipment to Yemeni security forces.

In response to a Senate report that directed GAO to review U.S. assistance to Yemen, and following up on GAO's [February 2012 report](#) on the types and amounts of such assistance, GAO examined (1) the extent of progress made toward U.S. strategic goals for Yemen, (2) the extent of progress made by the Food for Peace and Section 1206 and 1207(n) programs, and (3) key challenges to U.S. assistance efforts. GAO reviewed agency documents and met with U.S. and Yemeni officials and implementing partners in Washington, D.C., and Sana'a, Yemen.

What GAO Recommends

GAO recommends that USAID improve performance reporting on Food for Peace efforts in Yemen and that DOD collect and analyze data on the effectiveness of the Section 1206 and 1207(n) programs in Yemen until security conditions permit an evaluation of these programs. USAID and DOD concurred with GAO's recommendations.

View [GAO-13-310](#). For more information, contact Charles Michael Johnson, Jr., at (202) 512-7331 or johnsoncm@gao.gov.

U.S. ASSISTANCE TO YEMEN

Actions Needed to Improve Oversight of Emergency Food Aid and Assess Security Assistance

What GAO Found

Progress toward U.S. strategic goals for Yemen has been mixed. The Departments of State (State) and Defense (DOD) and the U.S. Agency for International Development (USAID) have conducted numerous civilian and security assistance activities in support of these strategic goals (see figure below). Although some progress has been made since the civil unrest in 2011, obstacles remain to achieving each goal. For example, while there has been an orderly political transition to a new president, key milestones—such as convening a national dialogue to promote reconciliation—have been delayed. In addition, while Yemeni security forces have retaken territory seized by al Qaeda in the Arabian Peninsula (AQAP) in 2011, the security situation remains unstable.

U.S. Goals for Yemen and Agencies Providing Assistance in Support



Source: GAO analysis of State, DOD, and USAID data.

USAID data indicate that the Food for Peace program exceeded most of its annual targets between fiscal years 2008 and 2011 for the number of individuals in Yemen benefiting from food donations. However, reports to Congress about the program have lacked timeliness, accuracy, clarity, and consistency. With regard to the Section 1206 and 1207(n) programs, DOD has developed an evaluation process to assess the programs' effectiveness but has not conducted an evaluation in Yemen, citing security concerns. Consequently, limited information exists for decision makers to use in conducting oversight of these assistance programs and making future funding decisions.

Security conditions and political divisions in Yemen pose key challenges to U.S. assistance efforts. First, Yemen's unstable security situation constrains U.S. training of Yemeni security forces, restricts oversight of civilian assistance projects, and endangers Yemeni nationals who work for the United States. For example, a Yemeni employee of the U.S. embassy was murdered in October 2012, and other Yemeni staff at the embassy, as well as their families, face threats. Second, because of leadership and coordination challenges within the Yemeni government, key recipients of U.S. security assistance made limited use of this assistance until recently to combat AQAP in support of the U.S. strategic goal of improving Yemen's security. However, according to DOD officials, recent actions by the Yemeni government to replace key leaders of security force units and reorganize security ministries have addressed some of these challenges.

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Abbreviations

AQAP	al Qaeda in the Arabian Peninsula
DOD	Department of Defense
FFP	Food for Peace
MOD	Ministry of Defense
MOI	Ministry of Interior
State	Department of State
USAID	U.S. Agency for International Development
YSOF	Yemeni Special Operations Force

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United States Government Accountability Office
Washington, DC 20548

March 20, 2013

Congressional Committees

Yemen is an important partner in the fight against al Qaeda in the Arabian Peninsula (AQAP), a terrorist group based in Yemen that continues to plot against U.S. citizens and interests. Between 2009 and 2012, AQAP members attempted to blow up several U.S.-bound airplanes using increasingly sophisticated techniques, from incorporating explosives into garments in 2009 and 2012 to shipping explosives disguised as printer cartridges on two U.S.-bound flights in 2010. Further, Yemen faces substantial economic and social challenges, such as a reported unemployment rate of nearly 40 percent and, according to the United Nations, a third of Yemenis suffering from acute hunger. Yemen is also undergoing a difficult political transition following mass protests in 2011 that culminated in the end of the 33-year rule of former President Ali Abdullah Saleh. This situation has fostered an attractive recruiting and training environment for AQAP. To assist in countering the AQAP threat and to address the various other challenges Yemen faces, the Departments of State (State) and Defense (DOD) and the U.S. Agency for International Development (USAID) have collectively allocated over \$1 billion in assistance to Yemen since 2007. Nearly half of this assistance has funded USAID's Food for Peace (FFP) program, which has provided emergency food aid, and DOD's Section 1206¹ and Section 1207(n)² programs, which have provided training and equipment to Yemeni security forces.

Given the threats emanating from Yemen as well as the significant U.S. investment in assistance to Yemen, a Senate report directed the Comptroller General to, among other things, review U.S. assistance

¹Section 1206 of the National Defense Authorization Act for Fiscal Year 2006, Pub. L. 106-193, established this program, also known as the Global Train and Equip Program, which is used to build the capacity of foreign military forces through the provision of training, equipment, and small-scale military construction activities.

²Section 1207(n) of the National Defense Authorization Act for Fiscal Year 2012, Pub. L. 112-81, authorizes the Secretary of Defense, with the concurrence of the Secretary of State, to provide equipment, supplies, training, and assistance for minor military construction to Yemeni Ministry of Interior Counterterrorism Forces.

efforts in Yemen.³ Our report examines (1) the extent of progress made toward U.S. strategic goals for Yemen, (2) the extent of progress made by the FFP and Section 1206 and 1207(n) programs, and (3) key challenges to U.S. assistance efforts in Yemen. We did not evaluate any covert programs that the United States may fund in Yemen.

To address these objectives, we reviewed agency documents related to U.S. assistance efforts in Yemen—including strategy and planning documents, fact sheets, progress reporting, and funding information—as well as relevant documents from U.S. implementing partners, the United Nations, the World Bank, the International Monetary Fund, and the Yemeni government. We also discussed U.S. assistance efforts with State, DOD, USAID, National Security Staff, and intelligence community officials in the Washington, D.C., area. Additionally, we conducted fieldwork in Sana’a, Yemen, in October 2012, during which we met with State, DOD, and USAID officials; U.S. implementing partners; and representatives of the Yemeni Ministries of Interior (MOI), Defense (MOD), and Planning and International Cooperation. See appendix I for a complete description of our scope and methodology.

We conducted this performance audit from June 2012 to March 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

Yemen is an important U.S. partner that faces significant humanitarian, economic, and security challenges. As figure 1 shows, Yemen is strategically located, sharing a land border with Saudi Arabia, a key U.S.

³Senate Report 111-201, related to the Ike Skelton National Defense Authorization Act of 2011, Pub. L. No. 111-383 (Jan. 7, 2011), directed the Comptroller General to report on several issues pertaining to Yemen. We worked with the appropriate congressional committees to agree upon a two-phased reporting process. In the first phase, we assessed assistance strategies and plans, as well as amounts and types of assistance, and reported this information in GAO, *Uncertain Political and Security Situation Challenges U.S. Efforts to Implement a Comprehensive Strategy in Yemen*, [GAO-12-432R](#) (Washington, D.C.: Feb. 29, 2012). This second report completes our efforts to address this mandate.

ally, and a maritime border with a critical shipping lane connecting the Red Sea and the Arabian Sea. The most impoverished country in the Middle East and North Africa region, Yemen is experiencing a rapidly growing population, which is estimated at about 25 million; increasing scarcity of natural resources, including water, and its primary export—oil—in steady decline; extremely high unemployment; and dwindling revenues that decrease the government’s ability to fund basic operations. Internal conflicts have displaced over 430,000 Yemenis from their communities, and a December 2012 United Nations report found that nearly half of Yemen’s population had limited or no access to sufficient food.⁴ Moreover, Yemen is a safe haven for the terrorist group AQAP, which the June 2011 National Strategy for Countering Terrorism identifies as a sustained threat to the United States with both the intent and capability to plan attacks against the U.S. homeland and U.S. partners.

Figure 1: Map of Yemen



Source: Map Resources.

Adding to these challenges, Yemen’s history has been marked by serious political tensions, including civil war, secessionist movements, and conflict between the government and various tribes. As shown in figure 2, in early 2011, mass protests began against the 33-year regime of

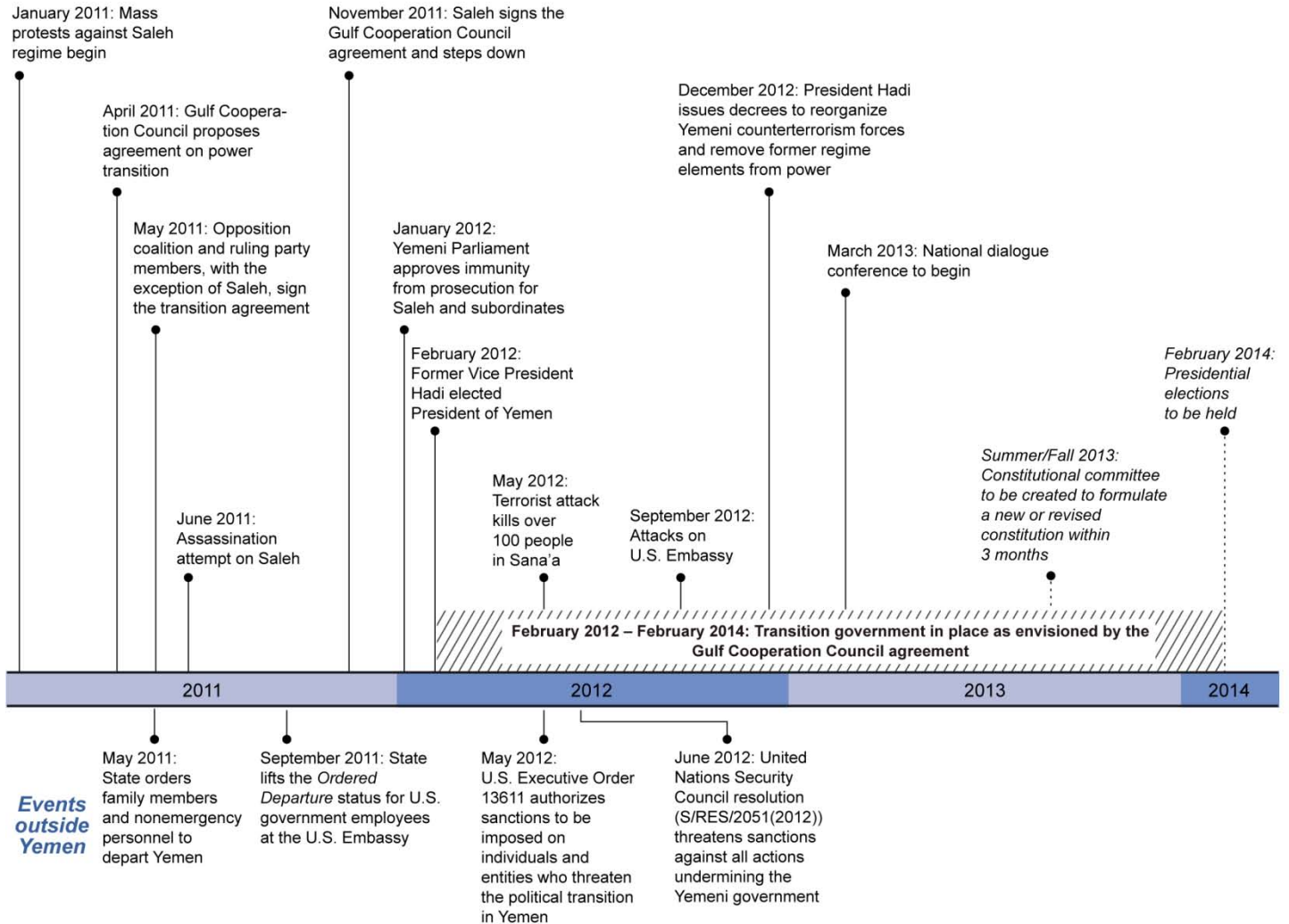
⁴United Nations Office for the Coordination of Humanitarian Affairs, *Humanitarian Response Plan for Yemen 2013* (New York, N.Y.: Dec. 13, 2012).

President Ali Abdullah Saleh. Saleh's government responded by cracking down on protestors and clashing with troops that had defected to side with the protest movement. As the Yemeni government focused on suppressing upheaval in the capital, AQAP was able to take advantage of the situation by seizing control of portions of southern Yemen. In late 2011, after months of political unrest, Saleh signed a Gulf Cooperation Council–proposed agreement outlining a transfer of power to his vice president, Abdo Rabu Mansour Hadi.⁵ Hadi was elected president in February 2012, beginning a 2-year transition process that is intended to lay the groundwork for national elections in February 2014.

⁵The Cooperation Council for the Arab States of the Gulf, or Gulf Cooperation Council, was established in 1981 between the countries of Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates. According to the council's charter, its objectives include effecting coordination, integration, and interconnection between member states in all fields in order to achieve unity between them. The council is a regional common market with a defense planning council as well.

Figure 2: Timeline of Key Past and Projected Events Related to Yemen (2011–2014)

Events in Yemen



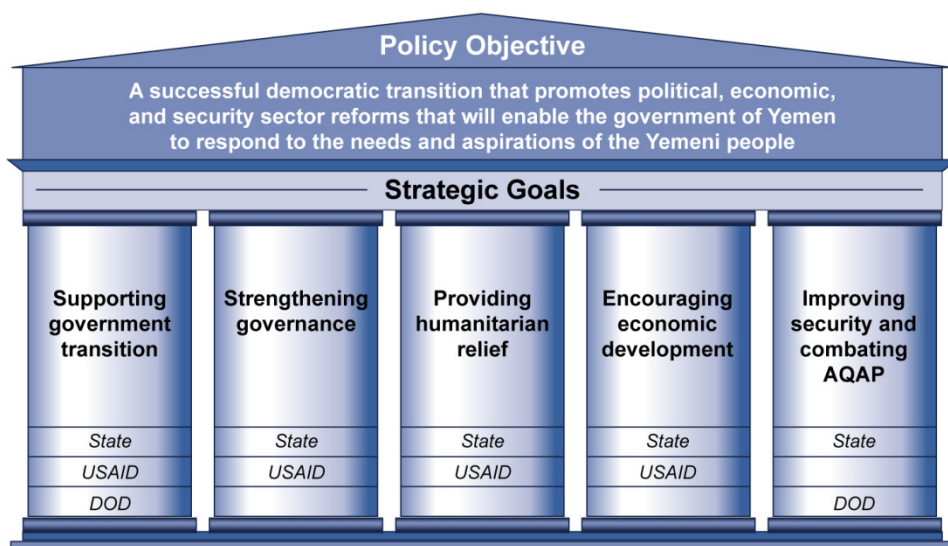
Source: GAO analysis of State and other public information.

U.S. Goals for Yemen

According to State, the overarching objective of U.S. policy in Yemen is a successful democratic transition that promotes political, economic, and security sector reforms that will enable the Yemeni government to respond to the needs and aspirations of the Yemeni people. Following the November 2011 transition agreement, the U.S. government developed a comprehensive new strategy to support the U.S. policy objective for Yemen. U.S. agencies are using this strategy to guide assistance

activities during the 2-year transition period (2012–2014) outlined in the Gulf Cooperation Council–sponsored transition agreement. The primary agencies providing assistance to Yemen in support of the U.S. strategy are State, DOD, and USAID. Figure 3 illustrates the five strategic goals of the U.S. strategy and identifies which goals each agency is providing assistance to support.

Figure 3: U.S. Goals for Yemen and Agencies Providing Assistance in Support

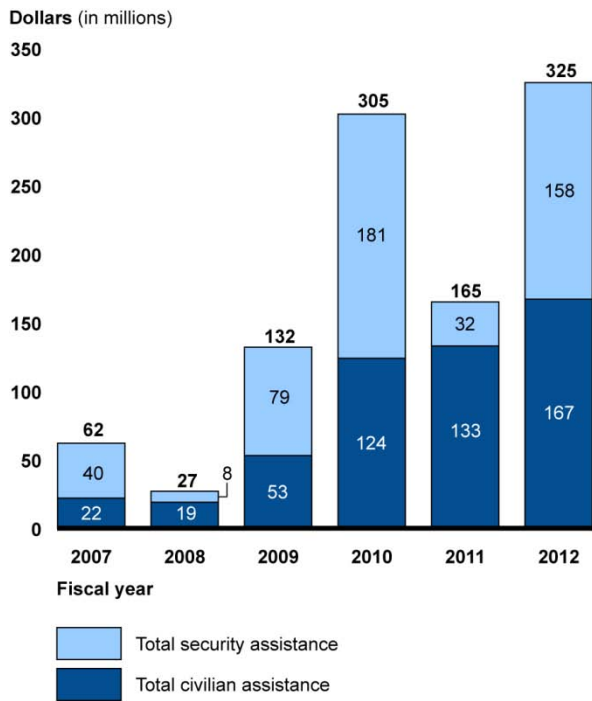


Source: GAO analysis of State, DOD, and USAID data.

U.S. Civilian and Security Assistance to Yemen

Between fiscal years 2007 and 2012, State, USAID, and DOD allocated more than \$1 billion in assistance for Yemen. USAID and State have provided civilian assistance focused on addressing Yemen’s humanitarian, economic, and political needs, while DOD and State have provided security assistance focused primarily on building Yemeni counterterrorism capacity. Overall, civilian assistance has constituted approximately 51 percent (\$518 million) of the total \$1.01 billion in U.S. assistance, with security assistance constituting the remaining 49 percent (\$497 million). As figure 4 shows, overall U.S. assistance funding increased annually between fiscal years 2008 and 2010, declined significantly in fiscal year 2011 because of Yemen’s political turmoil and insecure environment, and then rose again in fiscal year 2012.

Figure 4: Total Allocations of U.S. Assistance to Yemen, Fiscal Years 2007–2012



Source: GAO analysis of State and DOD data.

Note: Figures are current as of September 30, 2012. Security assistance totals do not add up to \$497 million because of rounding.

The three U.S. assistance programs in Yemen receiving the largest amount of allocated funds over the last 6 fiscal years are USAID’s FFP program, which provides emergency food aid, and DOD’s Section 1206 and 1207(n) programs, which provide Yemeni security forces with training and equipment for counterterrorism operations. From fiscal year 2007 through 2012, USAID allocated \$110 million for Yemen through the FFP program, while DOD allocated \$361 million for its Section 1206 and 1207(n) programs. Together, these programs account for 46 percent (\$471 million of \$1.01 billion) of total U.S. assistance to Yemen over this period. See appendix II for further information on U.S. funds allocated to these programs.

Other Donor Assistance

In addition to the United States, bilateral and multilateral donors have provided or pledged billions of dollars in assistance to Yemen. Data from the Organisation for Economic Co-operation and Development show that between 2007 and 2011, more than 35 bilateral and multilateral donors

disbursed about \$2.7 billion in official development assistance for Yemen. Further, in 2012, donors pledged over \$7 billion more in support of Yemen's transition and development. This included a pledge of about \$3.3 billion from Saudi Arabia, which State officials identified as the single largest contributor of aid to Yemen.⁶ State officials also noted that Saudi Arabia provided Yemen with approximately \$2 billion in petroleum products earlier in 2012 to help ease fuel shortages caused by attacks on key pipelines.

Yemeni officials with whom we met stated that coordination of donor contributions is challenging but has improved over time. A senior Yemeni official explained that, of the various bilateral and multilateral donors providing assistance to Yemen, some coordinate and pool their resources with other donors before making contributions, but others do not. To address this, the Yemeni government has developed a mechanism to align donations with Yemen's priority needs and minimize overlap. Additionally, Yemeni officials stated that the government plans to reallocate its own resources to address needs unmet by donor contributions.

Progress toward U.S. Strategic Goals for Yemen Has Been Mixed

Progress toward U.S. strategic goals for Yemen has been mixed, according to agency officials, agency documents, and international organizations. Specifically, in regard to the strategic goals: (1) the government transition in Yemen remains an ongoing process; (2) although there have been some positive developments to strengthen governance, the Yemeni government's ability to provide basic services is limited; (3) the humanitarian situation remains unstable; (4) the economy has improved somewhat since 2011 but faces major challenges; and (5) the security situation has improved in some respects but remains volatile.

Political Transition Progressing, but More Slowly than Intended

The government transition in Yemen remains an ongoing process. As part of the Gulf Cooperation Council–brokered transition agreement signed in November 2011, the Yemeni government committed to hold early presidential elections within 90 days, convene an inclusive national dialogue conference, reform the constitution and electoral system,

⁶According to State, Saudi Arabia's interest in Yemen stems from various factors, including the serious threat Saudi Arabia faces from AQAP as well as the two nations' shared border.

reorganize the military, and hold general elections within 2 years of inaugurating a new president—which took place in February 2012 with the inauguration of Abdo Rabu Mansour Hadi. President Hadi has since passed several reforms to restructure Yemen’s military and security institutions and removed many former regime elements from power. However, the national dialogue conference—a key step in the transition process—has been delayed from November 2012 to March 2013. This delay has affected other important steps in the transition process that are contingent upon the conference being held, such as the formation of a constitutional committee and the development of a new or revised constitution. Table 1 provides examples of U.S. assistance supporting the government transition in Yemen.⁷

Table 1: Agency Examples of Assistance Supporting Government Transition

Agency	Assistance activities
USAID	<ul style="list-style-type: none"> • Supports civic engagement activities to channel citizen input to the appropriate government bodies and into the public policy process. • Assists citizens with engaging the Yemeni government to obtain greater transparency in decision making and quality of service delivery. • Works with the Yemeni government to increase receptiveness and responsiveness to citizen concerns and recommendations.
State	<ul style="list-style-type: none"> • Works with Yemeni media and civil society organizations to increase the capacity to identify, address, and engage the public on social issues related to the rights of women and children.
DOD	<ul style="list-style-type: none"> • Meets periodically with the Yemeni Ministry of Defense (MOD) reorganization planners to provide support as needed.

Source: GAO analysis of USAID, State, and DOD data.

Yemeni Government Capacity Remains Severely Limited

Although there have been some positive developments, the Yemeni government’s ability to provide basic services remains limited. According to a 2012 Yemeni government report,⁸ there were acute weaknesses in the level of basic services available to Yemenis even prior to the political unrest in 2011, with only 42 percent of the population receiving electricity, 35 percent receiving security and legal services, 26 percent receiving

⁷According to agency officials, U.S. assistance activities may support more than one strategic goal. For example, an activity supporting government transition may also support efforts to strengthen governance.

⁸Ministry of Planning and International Cooperation, *Transitional Program for Stabilization and Development, 2012-2014* (Sana’a, Yemen: July 2012).

water supplies, and 16 percent receiving sanitation services. The political unrest contributed to further reductions in available government services. State noted that there continue to be severe strains on the Yemeni government's ability to provide public funds and government services throughout the country. For example, a United Nations report stated that the health of 1 million people has been compromised due to the dysfunctional health system in Yemen—700,000 children under 5 years of age and 300,000 pregnant mothers.⁹ USAID officials in Yemen noted that President Hadi has made commitments to respond to citizens' grievances. For example, in January 2013, he established two committees to address land disputes and resolve cases of early dismissal or retirement of civil, security, and military personnel in the southern provinces, where grievances have persisted since the civil war in 1994. Table 2 provides examples of U.S. assistance to strengthen governance in Yemen.

Table 2: Agency Examples of Assistance Supporting Strengthening Governance

Agency	Assistance activities
USAID	<ul style="list-style-type: none"> • Works with key Yemeni agencies to promote accountability and strengthen government financial management. • Assists the Yemeni government in election management, to include advising officials on technical topics regarding security, media, and information sharing, and participating in a postelection review process to determine future needs. • Engages Yemeni youth to build youth capacity to create positive change through teaching youth life skills and job skills and encouraging participation in community service.
State	<ul style="list-style-type: none"> • Provides technical assistance, training, and equipment to Yemen's civilian law enforcement and judicial institutions. • Supports efforts to enhance policing and justice services that respond to citizens' crime and public safety concerns, particularly in underserved regions that combat the influence of AQAP.

Source: GAO analysis of USAID and State data.

Humanitarian Situation Remains Unstable

The humanitarian situation in Yemen remains unstable as a result of armed conflict, civil unrest, reduction of basic social services, and rising cost of living. State reported in September 2012 that there were over 550,000 internally displaced persons in Yemen, an increase of nearly

⁹United Nations, *Humanitarian Response Plan for Yemen 2013*.

150,000 from the previous year—in part a result of the large number of people fleeing areas experiencing an increase in armed conflict, such as the towns that AQAP had seized in the south. The number of internally displaced persons has since declined to about 430,000 as a result of stabilizing conditions in parts of Yemen, but, according to United Nations officials we spoke with in Yemen, some of those returning home are finding that their property has been damaged and their homes demolished or booby-trapped. Additionally, a December 2012 United Nations report found that over half the Yemeni population was without access to safe water, nearly half the population had limited or no access to sufficient food, and child malnutrition had increased almost 80 percent in 2 years to nearly 1 million children.¹⁰ Table 3 provides examples of U.S. assistance providing humanitarian relief in Yemen.

Table 3: Agency Examples of Assistance Supporting Humanitarian Relief

Agency	Assistance activities
USAID	<ul style="list-style-type: none"> • Delivers health services and nutrition needs to vulnerable populations through mobile health teams, fixed health facilities, and the distribution of food or food vouchers. • Renovates remote health clinics, provides basic medical equipment, trains midwives and doctors in maternal and child health, and supports community health education. • Promotes hygiene and access to safe drinking water. • Pays for vocational training for rural families and work opportunities, such as rehabilitating key infrastructure sites and small-scale food processing initiatives.
State	<ul style="list-style-type: none"> • Provides protection services, basic assistance, and education to internally displaced persons, conflict victims, and refugees and migrants from the Horn of Africa who have fled to Yemen.

Source: GAO analysis of USAID and State data.

Yemeni Economy Has Rebounded since 2011, but Major Challenges Remain

Yemen's economy has improved somewhat since 2011 but faces continuing challenges. According to the International Monetary Fund, economic activity in Yemen fell by 10 percent and inflation rose to 23 percent in 2011 as a result of the civil unrest, which limited the availability of basic commodities, bank financing, and imports. The International Monetary Fund subsequently reported in December 2012 that the Yemeni economy had improved since 2011 and that the exchange rate had

¹⁰United Nations, *Humanitarian Response Plan for Yemen 2013*.

returned to levels experienced prior to the 2011 unrest. Additionally, according to the World Food Program, the inflation rate had dropped to less than 5.5 percent in December 2012. Also, USAID reported that some gains have been made in improving educational opportunities, increasing school enrollment rates, and decreasing dropout rates, though there is still a reported 50 percent adult literacy rate—73 percent for men and 35 percent for women. Other economic challenges include reduced government revenues and disrupted services due to continuing attacks on oil pipelines and electricity transmission lines, as well as the anticipated depletion of oil reserves—the source of 60 percent of the Yemeni government’s revenue—within a decade. Table 4 provides examples of U.S. assistance intended to support economic development in Yemen.

Table 4: Agency Examples of Assistance Supporting Economic Development

Agency	Assistance activities
USAID	<ul style="list-style-type: none"> Funds programs focusing on improving agriculture and increasing employment opportunities in highly vulnerable communities and especially for youth. Provides teaching aid kits to schools, sets up school libraries and resource rooms, and improves infrastructure to enhance learning environments for Yemeni children.
State and USAID	<ul style="list-style-type: none"> Support adult literacy, teacher professional development, and education policy reform and improve basic education opportunities.

Source: GAO analysis of USAID and State data.

Security Situation in Yemen Remains Volatile

The security situation in Yemen has improved in some respects, but remains unstable. Specifically, State, DOD, and Yemeni officials stated that the new administration led by President Hadi has been more aggressive in countering AQAP than the previous administration. Of particular note, in June 2012, a Yemeni military offensive conducted in conjunction with tribal militias in southern Yemen removed AQAP from regions where it had seized control during the civil unrest in 2011. However, DOD officials stated that AQAP continues to conduct attacks against the Yemeni government and remains a threat to the United States, and according to a senior Yemeni MOD official, AQAP’s decision to change tactics from seizing and holding territory to conducting targeted assassinations of Yemeni government officials, including in Sana’a, constitutes a major security challenge. In addition to AQAP, other destabilizing elements are active in Yemen. For example, a senior Yemeni MOD official cited the Houthi tribe based in northern Yemen as another security challenge. Similarly, in January 2013, the U.S. ambassador to Yemen stated that Iran was destabilizing the region by

assisting secessionists in southern Yemen. As of November 2012, State described the threat level in Yemen as “extremely high” due to terrorist activities and civil unrest. As indicators of the continuing tenuous security environment in Yemen, State noted the mob attack on the U.S. embassy compound in September 2012, the murders of several U.S. citizens in 2012, a growing trend in violent crime, and continuing piracy near Yemen’s shores. Table 5 provides examples of U.S. assistance supporting improvements to security and combating AQAP in Yemen.

Table 5: Agency Examples of Assistance Supporting Improving Security and Combating AQAP

Agency	Assistance activities
State	<ul style="list-style-type: none"> Helps Yemen’s Air Force to sustain several aircraft. Has provided Yemen’s Coast Guard with fast-response boats. Supplements training for Yemen’s Ministry of Interior (MOI) forces.
State and DOD	<ul style="list-style-type: none"> Provide training and equipment to fund Yemen’s national military and maritime forces to conduct counterterrorism operations; support reconstruction, stabilization, and security activities in Yemen. Have provided specialized vehicles, helicopters, computers, training, surveillance cameras, spare parts, radios, weapons, ammunition, and body armor to the Yemeni government.

Source: GAO analysis of State and DOD data.

Food for Peace Exceeded Targets, but Performance Reports Have Weaknesses; Section 1206 and 1207(n) Programs Lack Evaluation

Although USAID data indicate that the FFP program in Yemen has generally exceeded annual performance targets, reporting to Congress regarding this program has various weaknesses, and DOD has not yet evaluated its Section 1206 and 1207(n) assistance programs in Yemen. Nearly 50 percent—\$471 million of \$1.01 billion—of U.S. assistance to Yemen since 2007 has been allocated through FFP and Section 1206 and 1207(n) programs. While USAID data indicate that, between fiscal years 2008 and 2011, FFP exceeded annual performance targets three times for the number of individuals in Yemen benefiting from food donations, reports to Congress about the program have lacked timeliness, accuracy, clarity, and consistency.¹¹ With regard to Section 1206 and 1207(n) programs, DOD has cited security concerns in Yemen as preventing it from evaluating the programs’ progress in building

¹¹Fiscal years cited for FFP refer to the years in which USAID allocated funds. Activities conducted using these funding allocations may span more than 1 fiscal year.

Yemeni counterterrorism capacity. Consequently, limited information exists for decision makers to use in conducting oversight of these assistance programs and making future funding decisions.

USAID Data Indicate FFP Generally Exceeded Performance Targets, but Reports to Congress on FFP's Efforts Have Several Weaknesses

Data from USAID indicate that FFP—the largest U.S. civilian assistance effort in Yemen—has generally exceeded its targets; however, reports to Congress regarding FFP's efforts in Yemen have lacked timeliness, accuracy, clarity, and consistency. As noted earlier, USAID allocated \$110 million through FFP between fiscal years 2007 and 2012—approximately one-fifth of the \$518 million in total civilian assistance to Yemen over this period.¹² Of this \$110 million, USAID allocated approximately \$90 million (about 81 percent) to support donations of U.S. agricultural commodities.¹³ As shown in figure 5, data from FFP indicate that the program exceeded its annual target for the number of beneficiaries in Yemen of food donations funded in fiscal years 2008, 2009, and 2011, while missing its target in fiscal year 2010.¹⁴ These data also show that the donations of food that FFP funded between fiscal years 2008 and 2011 reached a total of about 920,000 beneficiaries in Yemen, exceeding the aggregate target of about 887,000.¹⁵ However, we have reported that obtaining accurate food delivery data in some high-risk

¹²USAID did not allocate any funding to FFP for Yemen in fiscal year 2007.

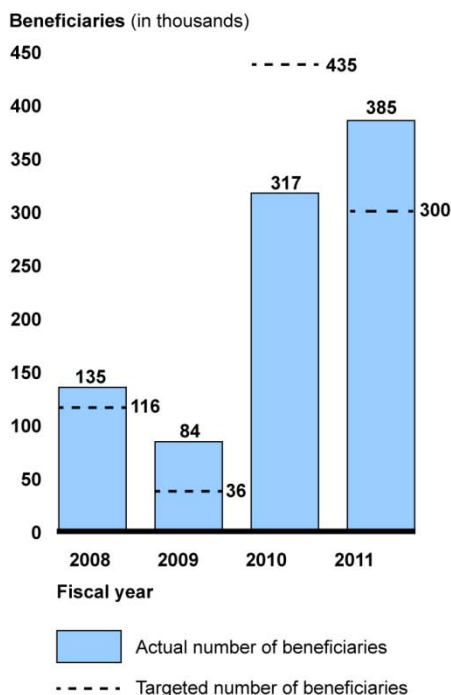
¹³The remaining \$20 million in funding for FFP assistance to Yemen has supported four projects that provide Yemenis with vouchers to purchase food and one project that focuses on local procurement of basic food items. Because some of these projects were funded in fiscal year 2012 and were still ongoing as of March 2013, we do not include them in our assessment of FFP's progress in Yemen.

¹⁴To assess the progress FFP made in Yemen in these years, we compared the number of actual beneficiaries to the number of planned recipients. Recipients and beneficiaries are related but distinct, as we previously reported in GAO, *International Food Assistance: Improved Targeting Would Help Enable USAID to Reach Vulnerable Groups*, [GAO-12-862](#) (Washington, D.C.: Sept. 24, 2012). USAID officials cautioned that a comparison of actual beneficiaries and planned recipients is generally not advisable for FFP efforts. However, they noted that, in the case of Yemen, the nature of the FFP programs conducted to date is such that the terms can be used interchangeably. USAID officials added that such a comparison may not be possible for future FFP assistance to Yemen. See app. I for additional information on the methodology for this analysis.

¹⁵FFP has established a target of reaching approximately 720,000 beneficiaries in Yemen with its fiscal year 2012 funding. This target includes planned beneficiaries of food donations as well as voucher projects. As noted earlier, some of these projects are still under way; consequently, complete data on the number of actual beneficiaries in Yemen of fiscal year 2012 FFP aid are not yet available.

areas can be challenging because of security restrictions and limited resources to conduct monitoring.¹⁶

Figure 5: Number of Beneficiaries in Yemen of FFP Food Donations Made Using Fiscal Years 2008–2011 Funds



Source: GAO analysis of USAID data.

The Food for Peace Act mandates an annual report to Congress no later than April 1 of each year regarding each food donation activity carried out under the globally focused FFP program.¹⁷ USAID addresses this mandate through the annual *International Food Assistance Report*, which is the primary reporting mechanism for informing Congress of FFP progress made in Yemen.¹⁸ However, these reports lack timeliness,

¹⁶GAO, *World Food Program: Stronger Controls Needed in High-Risk Areas*, [GAO-12-790](#) (Washington, D.C.: Sept. 13, 2012).

¹⁷ U.S.C. 1736a(f).

¹⁸USAID and the U.S. Department of Agriculture jointly prepare and submit this report.

accuracy, clarity, and consistency. Such weaknesses provide Congress with limited information to assist in its oversight of FFP efforts.

- *Timeliness.* The 2011 *International Food Assistance Report*, which was due to Congress on April 1, 2012, has yet to be delivered to Congress, though according to USAID officials they have provided a draft to the Department of Agriculture for final review. Additionally, as of February 2013, the 2012 report, which is due to Congress on April 1, 2013, had not yet been drafted.¹⁹
- *Accuracy.* Some *International Food Assistance Reports* have not reported targets accurately. Following our request for data on FFP's performance in Yemen, FFP officials found that the *International Food Assistance Reports* for fiscal years 2009 and 2010 reported incorrect targets for Yemen. An FFP official attributed these misreported targets to a database error that resulted in the number of planned recipients being double-counted.²⁰ While FFP provided us with corrected targets for use in our analysis of FFP's progress in Yemen, it has not yet reported the corrected figures to Congress.
- *Clarity.* The *International Food Assistance Report* includes various types of data that are not clearly defined and could be misinterpreted. For instance, the report includes data on recipients without stating that these data reflect the number of planned recipients in Yemen for the reported year—a target—as opposed to the number of actual recipients. Additionally, although they appear directly next to the number of planned recipients, figures on metric tons of food delivered to Yemen and the associated cost represent actual values, not planned values, but are not marked as such.
- *Consistency.* The *International Food Assistance Report* uses inconsistent measures for reporting planned and actual results. The report uses the number of planned recipients as targets but measures actual performance in metric tons and cost. This makes it impossible

¹⁹USAID indicated in its comments on a draft of this report that, barring unanticipated delays, the 2012 *International Food Assistance Report* should be submitted to Congress by April 1, 2013.

²⁰According to this official, the same database error resulted in misreporting of targets for other countries as well.

to draw an accurate comparison and prevents an evaluation of the extent of progress made in achieving the planned results.²¹

DOD Has Not Evaluated Progress of Its Section 1206 and 1207(n) Counterterrorism Assistance Programs in Yemen

Two DOD programs account for the vast majority of U.S. security assistance to Yemen; however, DOD has yet to evaluate their effectiveness in building Yemeni counterterrorism capacity. As noted earlier, of the \$497 million in total security assistance allocated to Yemen between fiscal years 2007 and 2012, DOD allocated over 70 percent (\$361 million) to its Section 1206 and 1207(n) programs. DOD has used this funding to provide various types of equipment and training to Yemeni security forces. Specifically, through its Section 1206 program, DOD has assisted several components of the Yemeni MOD. For example, DOD has provided vehicles, communications equipment, and other support to the Yemeni Border Security Force to enhance Yemen's capability to detect and detain terrorists along its borders; helicopters, maintenance, and surveillance cameras to Yemen's Air Force to support counterterrorism operations; and weapons, ammunition, and boats to Yemen's special operations forces to build their counterterrorism capacity. Similarly, DOD's Section 1207(n) program aims to enhance the ability of the Yemeni MOI to conduct counterterrorism activities, providing radios, vehicles, training, and, as shown in figure 6, weapons. See appendix III for a complete list of Section 1206 and 1207(n) efforts in Yemen by fiscal year.

²¹Given that the *International Food Assistance Report* does not facilitate an assessment of FFP's progress in Yemen, our assessment is based on USAID data that are not reported to Congress.

Figure 6: Weapons Provided to MOI through DOD's Section 1207(n) Assistance Program



Source: GAO.



Source: GAO.

According to federal internal control standards, agencies should have control activities in place, such as performance reviews, to ensure that government resources are achieving effective results.²² In April 2010, we found that DOD had not evaluated the effectiveness of its global Section 1206 program and recommended that DOD develop a plan to monitor and evaluate Section 1206 project outcomes.²³ In 2012, in response to our recommendation, DOD developed and validated an assessment process to determine the effectiveness of its Section 1206 and 1207(n) assistance in building partner capacity. This process involves DOD sending officials and subject-matter experts from Washington, D.C., or the relevant geographic combatant command to the country under evaluation. According to DOD, a key element of the assessment process

²²GAO, *Standards for Internal Control in the Federal Government*, [GAO/AIMD-00-21.3.1](#) (Washington, D.C.: Nov. 1, 1999).

²³GAO, *International Security: DOD and State Need to Improve Sustainment Planning and Monitoring and Evaluation for Section 1206 and 1207 Assistance Programs*, [GAO-10-431](#) (Washington, D.C.: Apr. 15, 2010).

is observing and interviewing members of the individual units receiving Section 1206 or 1207(n) assistance to determine the extent to which the assistance developed their capability. In fiscal year 2012, DOD piloted its assessment process in Georgia and the Philippines and conducted assessments in Djibouti, Tunisia, and Poland.²⁴

DOD recognizes that assessing Section 1206 and 1207(n) assistance enables the U.S. government to make better decisions about the types of projects that bring the greatest return on investment in terms of accomplishing counterterrorism missions and achieving the capabilities and performance intended through the assistance. However, although Yemen has received more Section 1206 and 1207(n) assistance than any other country, DOD has yet to evaluate these programs to determine their effectiveness in developing the counterterrorism capacity of the Yemeni security forces receiving assistance. DOD headquarters officials attributed this to safety and security concerns, explaining that, given the unstable security environment in Yemen, it is not feasible at this time to send officials to Yemen to observe or interview members of the individual units receiving Section 1206 or 1207(n) assistance. DOD officials stated that once the security situation in Yemen improves, they plan to evaluate Section 1206 and 1207(n) projects using their newly developed assessment process.

Security Conditions and Political Divisions in Yemen Challenge U.S. Assistance Efforts

U.S. assistance efforts in Yemen face two significant types of challenges.²⁵ First, Yemen's high-threat security environment has complicated U.S. efforts to train and assess the capability of Yemeni security forces, restricted oversight of civilian assistance projects, and endangered Yemeni staff who play a key role in providing assistance. Second, because of political divisions within the Yemeni government, key recipients of U.S. security assistance made limited use of this assistance until recently to combat AQAP in support of the U.S. strategic goal of improving Yemen's security.

²⁴DOD officials plan to evaluate an additional 11 country programs using this validated assessment throughout fiscal year 2013, though not in Yemen, with the intent to eventually evaluate all programs in countries receiving Section 1206 assistance.

²⁵Though we focus on FFP and Section 1206 and 1207(n) assistance earlier in this report, here we refer to all U.S. assistance efforts. For more detailed information on U.S. assistance efforts since 2007, see [GAO-12-432R](#).

Unstable Security Situation in Yemen Complicates U.S. Efforts to Provide and Oversee Assistance

Yemen's difficult security environment continues to challenge U.S. assistance efforts. Our February 2012 report noted that Yemen's deteriorating security situation caused DOD to suspend the majority of its security assistance activities in 2011 and restricted the ability of USAID program implementers to access remote sections of the country, thereby leading USAID to shift its focus to providing civilian assistance in large urban areas with a more secure and accessible working environment.²⁶ According to U.S. and Yemeni officials and implementing partners we met with during our October 2012 fieldwork in Yemen, insecure conditions remain the primary impediment to U.S. assistance activities. U.S. officials cited several areas in which this challenge has affected U.S. efforts:

- *Constrained ability to train and assess capability of Yemeni security forces.* We reported in February 2012 that DOD stopped the training component of its assistance in 2011 because it was no longer safe for U.S. instructors to be in Yemen.²⁷ While security-related constraints on providing training remain, DOD has taken steps to mitigate the effect of the security environment on its training activities by conducting training outside of Yemen. For example, DOD arranged for Yemeni personnel to receive helicopter training in Texas and plans to provide training on a fixed-wing aircraft in Spain in early 2013. DOD officials stated, however, that because of the unstable security environment, the level of DOD staffing in Yemen remains lower than it was prior to the unrest of 2011. As a result, there are currently too few DOD personnel present in Yemen to embed with Yemeni security forces, thereby limiting DOD's ability to assess the extent to which U.S. security assistance has improved the capability of these forces. DOD officials explained that before the unrest of 2011, DOD personnel were embedded with the Yemeni units receiving U.S. training and equipment, which facilitated their ability to collect real-time information on the units' capabilities. However, these officials stated that no DOD personnel have been embedded with Yemeni security forces since 2011. Similarly, as noted earlier, officials based in Washington, D.C., who manage DOD's Section 1206 and 1207(n) programs stated that, because of security conditions in Yemen, they are currently unable to travel there to assess the extent to which this assistance has increased the units' capacity.

²⁶ [GAO-12-432R](#).

²⁷ [GAO-12-432R](#).

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- *Oversight of civilian assistance programs restricted.* In March 2011, the USAID Inspector General reported that security-related travel restrictions in Yemen had severely limited the monitoring and oversight of project activities.²⁸ During our October 2012 fieldwork in Yemen, USAID officials stated that the security situation continues to prevent USAID staff from accessing areas of the country outside of the capital to conduct monitoring and evaluation of civilian assistance activities. To address this challenge, USAID has employed a contractor that hires Yemeni staff to monitor assistance efforts in other urban areas that U.S. officials are unable to access. However, as noted below, Yemeni nationals are also subject to significant security risks, and as the USAID Inspector General reported in March 2011, the tribal affiliations of Yemeni staff may make it difficult for them to travel to parts of the country controlled by rival tribes.²⁹
 - *Locally employed Yemeni staff endangered.* According to senior officials at the U.S. embassy in Sana'a, locally employed Yemeni staff members play a critical role in embassy operations—including in U.S. assistance activities—and provide extremely valuable “institutional memory.” However, these individuals face considerable risks as a result of their association with the U.S. government, as demonstrated by the October 2012 murder of a Yemeni national who was a longtime embassy employee and other instances of intimidation. Locally employed staff with whom we met during our October 2012 trip to Yemen expressed concerns about their safety, with several individuals citing the threats to them and their families as a serious disincentive to continuing their employment at the embassy. According to USAID, the embassy has since provided training in countersurveillance and personal security to several hundred locally employed staff. However, the embassy has deemed other steps proposed by locally employed staff, including telework and the option of working from implementing partners’ offices, to be unsuitable.

²⁸USAID Office of Inspector General, *Risk Assessment of USAID/Yemen’s Major Activities*, 6-279-11-001-S (Cairo, Egypt: Mar. 30, 2011).

²⁹USAID Office of Inspector General, *Risk Assessment of USAID/Yemen’s Major Activities*.

Leadership and Coordination Challenges in Yemeni Security Ministries Have Limited Use of Some U.S. Security Assistance

According to DOD, leadership and coordination challenges in Yemeni security ministries have led to limited use of some U.S. security assistance. DOD officials stated that, until recently, key recipients of U.S. equipment and training in Yemen had conducted few counterterrorism operations since the outbreak of political hostilities in Yemen in early 2011. DOD officials attributed this in part to opposition to the Hadi administration among some leaders at key Yemeni security ministries. Specifically, according to DOD, two counterterrorism units—one each within the Yemeni MOD and MOI—have been among the largest recipients of U.S. security assistance. However, DOD officials noted that MOI’s counterterrorism unit played a limited role in attacking AQAP strongholds in southern Yemen, while MOD’s counterterrorism unit did not make any contribution to those operations. DOD officials stated that this limited involvement was due in part to the nature of the conflict against AQAP—an effort to regain control of territory that was more suited to a response by conventional military forces. However, they added that the MOI and MOD counterterrorism units were under the leadership of the former president’s supporters at the time of the operations against AQAP and were consequently unwilling to strongly support the new president’s counterterrorism initiatives.

Coordination challenges between MOD and MOI have further limited MOI’s ability to participate in counterterrorism operations. DOD noted that MOI has had difficulty receiving replacement parts, equipment, and vehicles from the MOD logistics system, hindering its ability to conduct counterterrorism operations outside of the Yemeni capital. For example, although the United States has provided MOD with spare parts for Humvee vehicles to share with MOI, a senior MOI official stated that MOD has not done so, resulting in MOI’s inability to maintain and use its U.S.-provided Humvees as intended, as shown in figure 7.

Figure 7: United States–Provided MOI Vehicle in Need of Spare Parts and Maintenance



Source: GAO.

Similarly, U.S. and Yemeni officials stated that although the United States has provided helicopters for both MOD and MOI to use in counterterrorism operations, MOD does not give MOI access to the helicopters in a timely fashion. Specifically, a senior MOI official stated that MOD takes approximately 3 months to respond to MOI requests for access to the helicopters, which are based at an MOD facility. The official explained that the length of time it takes MOD to approve MOI's requests is not conducive to conducting time-sensitive counterterrorism operations.

According to DOD officials, recent actions by the Yemeni government have addressed some of these challenges. In December 2012, President Hadi announced a number of decrees to, among other things, remove several key leaders of Yemeni security forces units—including the heads of the MOD and MOI counterterrorism units—from their current positions. DOD officials stated that, as of February 2013, a new official had taken command of the MOD counterterrorism unit, which had also increased its involvement in counterterrorism operations. In addition, the current head of the MOI counterterrorism unit had agreed to step down. President Hadi's decrees also called for further reorganization of the Yemeni security ministries—specifically, consolidating the MOD and MOI counterterrorism units under a newly created Yemeni special operations

command under MOD. As of February 2013, this new special operations command had been formed, according to DOD, and was overseeing the MOD counterterrorism unit, while planning was under way for the MOI counterterrorism unit to be absorbed under the new command. DOD noted that, as of February 2013, the Yemeni government had yet to develop a timeline to complete the consolidation.

Conclusions

AQAP terrorists based in Yemen are a continuing national security threat to the United States—a threat exacerbated by Yemen’s fragile economic, social, and political situation. In response, U.S. agencies have invested more than \$1 billion in security and civilian assistance since 2007 in support of U.S. strategic goals for Yemen. While some progress has been made toward these goals, significant uncertainties remain regarding Yemen’s future, underscoring the possibility that Yemen will need further U.S. assistance as it navigates a difficult transition process. However, USAID’s reporting to Congress regarding FFP—the largest U.S. civilian assistance program—has been inaccurate, unclear, and inconsistent. Moreover, despite the \$361 million investment in Section 1206 and 1207(n) assistance since 2007, DOD has not yet evaluated the progress these programs have made in building Yemeni counterterrorism capacity and, because of security conditions, has not established a time frame for completing such an evaluation. As a result, decision makers lack the information necessary to adequately assess the three largest U.S. assistance programs in Yemen. This limited information inhibits decision makers’ ability to oversee these programs, assess their contribution to U.S. goals, and consider program performance when making future funding decisions.

Recommendations for Executive Action

To enable congressional and agency oversight of U.S. assistance programs in Yemen, inform future funding decisions, and enhance U.S. assistance efforts, we are making the following three recommendations:

First, we recommend that the Administrator of USAID improve reporting to Congress on FFP efforts in Yemen, such as by improving the accuracy, clarity, and consistency of data reported.

Second, until DOD is able to conduct an assessment of the Section 1206 program in Yemen, we recommend that the Secretary of Defense collect and analyze available data regarding the extent to which Section 1206 assistance has built the capacity of Yemeni security forces, such as

information from U.S. personnel posted in Yemen or Yemeni government officials.

Third, until DOD is able to conduct an assessment of the Section 1207(n) program in Yemen, we recommend that the Secretary of Defense collect and analyze available data regarding the extent to which Section 1207(n) assistance has built the capacity of Yemeni security forces, such as information from U.S. personnel posted in Yemen or Yemeni government officials.

Agency Comments and Our Evaluation

We provided a draft of this report to State, DOD, USAID, the Departments of Homeland Security and Justice, the National Security Staff, the Office of the Director of National Intelligence, and the Central Intelligence Agency for their review and comment. DOD and USAID provided written comments, which we have reprinted in appendixes IV and V, respectively. DOD, USAID, State, and the National Security Staff also provided technical comments, which we incorporated as appropriate. The Departments of Homeland Security and Justice, the Office of the Director of National Intelligence, and the Central Intelligence Agency did not provide comments.

DOD concurred with our recommendations to collect and analyze available data on the extent to which Section 1206 and 1207(n) assistance has built the capacity of Yemeni security forces. DOD also noted its intent to develop baseline assessments to accompany its Section 1206 project proposals for fiscal year 2014.

USAID concurred with our recommendation to improve reporting to Congress on FFP efforts in Yemen, noting that it has already taken several steps to address the timeliness, accuracy, clarity, and consistency of the *International Food Assistance Report*. USAID added that it expects the *International Food Assistance Report* to remain limited in its usefulness for gauging progress in any specific country, stating that such country-specific issues will be addressed through periodic briefings and other updates to Congress. We maintain that any information USAID conveys to Congress on FFP efforts in Yemen, whether through the *International Food Assistance Report* or other means, should be timely, accurate, clear, and consistent.

We are sending copies of this report to the appropriate congressional committees, State, DOD, USAID, the Departments of Homeland Security and Justice, the National Security Staff, the Office of the Director of National Intelligence, and the Central Intelligence Agency. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff members have any questions about this report, please contact me at (202) 512-7331 or johnsoncm@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix VI.

A handwritten signature in black ink, appearing to read "Charles M. Johnson, Jr.", with a large, stylized flourish at the end.

Charles Michael Johnson, Jr.
Director, International Affairs & Trade

List of Committees

The Honorable Carl Levin
Chairman
The Honorable James M. Inhofe
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Robert Menendez
Chairman
The Honorable Bob Corker
Ranking Member
Committee on Foreign Relations
United States Senate

The Honorable Howard P. McKeon
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Ed Royce
Chairman
The Honorable Eliot L. Engel
Ranking Member
Committee on Foreign Affairs
House of Representatives

Appendix I: Objectives, Scope, and Methodology

To determine the extent of progress made toward U.S. strategic goals for Yemen, we reviewed relevant documents from the Departments of State (State) and Defense (DOD) and the U.S. Agency for International Development (USAID), including strategy and planning documents, fact sheets, and progress reporting. Additionally, we examined the Gulf Cooperation Council–negotiated transition agreement for Yemen, as well as relevant documents from U.S. implementing partners, the United Nations, the World Bank, the International Monetary Fund, and the Yemeni government. We did not consider any covert programs that the United States may fund in Yemen.

To assess the extent of progress made by USAID’s Food for Peace (FFP) program and DOD’s Section 1206 and 1207(n) programs in Yemen, we analyzed funding data on all U.S. assistance activities in Yemen to determine allocations for these civilian and security assistance programs in Yemen since fiscal year 2007.¹ To assess FFP’s progress in Yemen, we compared USAID data on the number of actual beneficiaries to the number of planned recipients as identified in annual reports jointly submitted to Congress by USAID and the Department of Agriculture regarding U.S. food assistance. Recipients and beneficiaries are related but distinct; specifically, recipients are individuals who receive food assistance rations, while beneficiaries are individuals who benefit from food assistance rations. For example, in a food-for-work program, only one person—the recipient—actually receives targeted food assistance, but other members of the recipient’s family or community may benefit from that individual’s participation in the program, making them all beneficiaries. Given the distinct meanings of the two terms, USAID cautioned that a comparison of actual beneficiaries and planned recipients is generally not advisable for FFP efforts. However, USAID noted that the nature of the FFP programs conducted in Yemen to date is such that the terms can be used interchangeably.² To assess the extent of progress made by the Section 1206 and 1207(n) programs in Yemen,

¹Although agencies allocated less funding for Yemen from the FFP account between fiscal years 2007 and 2012 than from the Economic Support Fund account, we selected FFP as the largest U.S. civilian assistance program in Yemen because its efforts in Yemen constitute a single program. By contrast, assistance from the Economic Support Fund has supported multiple programs—none of which has received as much funding as FFP.

²USAID added, though, that this may not be true for future FFP assistance to Yemen if the nature of the programs conducted changes.

we reviewed DOD documents relevant to its new process for assessing Section 1206 and 1207(n) assistance and prior GAO reporting.

To identify the key challenges to U.S. assistance efforts in Yemen, we reviewed relevant documents from State, DOD, and USAID, including strategy and planning documents, fact sheets, cables, and progress reporting. We also examined several reports by the USAID Inspector General, including audits and a risk assessment of USAID activities in Yemen, as well as prior GAO reporting.

Additionally, we discussed our objectives with State, DOD, USAID, National Security Staff, and intelligence community officials in the Washington, D.C., area. To obtain a more in-depth understanding of U.S. assistance efforts in Yemen, we also conducted fieldwork in Sana'a, Yemen, in October 2012, during which we met with State, DOD, and USAID officials; U.S. implementing partners; and representatives of the Yemeni Ministries of Interior, Defense, and Planning and International Cooperation.

To update data on allocations, unobligated balances, unliquidated obligations, and disbursements for the FFP and Section 1206 and 1207(n) programs as reported in appendix II, we collected and analyzed relevant funding data from State and DOD. Differences between FFP funding totals shown in figure 8 of this report and the FFP funding information presented in our February 2012 report³ are due to the following factors:

- Totals in this report are more current and include actual values for fiscal year 2012 rather than estimates.
- Totals in this report include funds from the International Disaster Account that were programmed by FFP in fiscal years 2011 and 2012.

Differences between Section 1206 and 1207(n) funding totals shown in figure 9 of this report and the Section 1206 funding information in our February 2012 report are due to the following factors:

³GAO, *Uncertain Political and Security Situation Challenges U.S. Efforts to Implement a Comprehensive Strategy in Yemen*, [GAO-12-432R](#) (Washington, D.C.: Feb. 29, 2012).

- Totals in this report are more current and include actual values for fiscal year 2012 rather than estimates.
- Our February 2012 report included data current as of September 30, 2011. Consequently, it did not include data on the Section 1207(n) program, which was not established until the National Defense Authorization Act for Fiscal Year 2012 was enacted on December 31, 2011.
- DOD considers Section 1206 funding to be disbursed once it awards a contract. If the final cost of the contract at the time of completion is different than the expected cost of the contract at the time of award, the amount of funding that DOD considers disbursed changes accordingly.

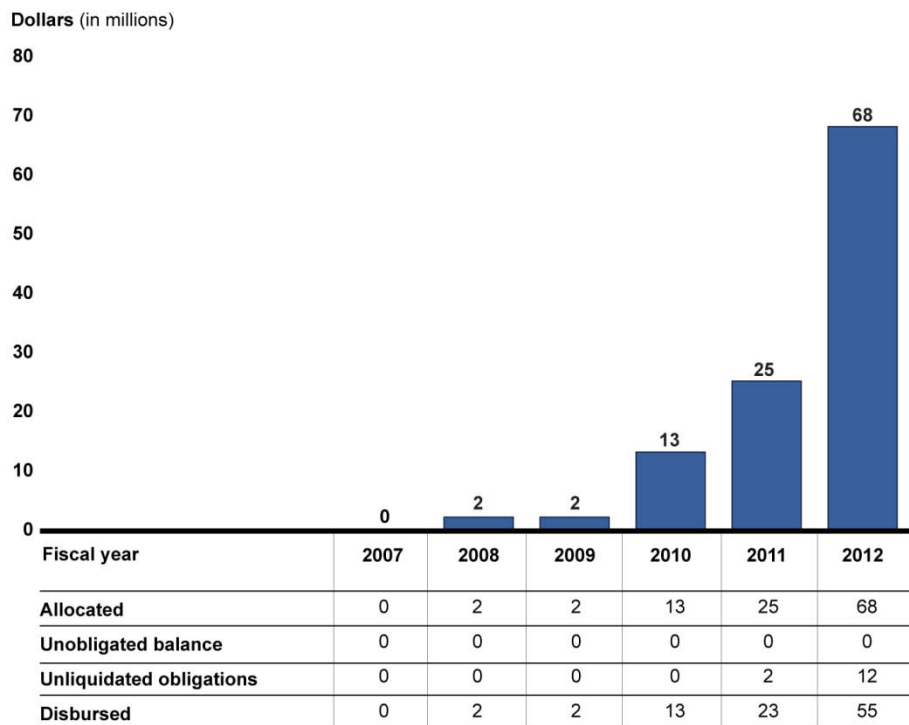
To determine the reliability of the data we collected on the amount of U.S. assistance to Yemen and the number of targeted recipients and actual beneficiaries of FFP assistance in Yemen, we compared and corroborated information from multiple sources; checked the data for reasonableness and completeness; and interviewed cognizant officials regarding the processes they use to collect and track the data. We did not audit the funding data and are not expressing an opinion on them. On the basis of checks we performed and our discussions with agency officials, we determined that the data we collected on the amount of U.S. assistance to Yemen and the actual number of beneficiaries in Yemen of FFP assistance were sufficiently reliable for the purposes of this engagement. With regard to the number of targeted recipients of FFP assistance in Yemen, we note in this report that annual reporting to Congress regarding FFP for fiscal years 2009 and 2010 did not accurately communicate FFP's targets for Yemen. Consequently, we collected corrected data on FFP's targets for Yemen to use in our assessment of the program's progress. We determined these corrected data to be sufficiently reliable for the purposes of this engagement.

We conducted this performance audit from June 2012 to March 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: U.S. Funding for Food for Peace (FFP) and Section 1206 and Section 1207(n) Assistance Programs to Yemen

From fiscal year 2007 through 2012, the U.S. Agency for International Development (USAID) allocated \$110 million for Yemen through its FFP program. Figure 8 shows the increase in annual FFP funding to Yemen over this period.

Figure 8: FFP Assistance to Yemen, Fiscal Years 2007–2012



Source: GAO analysis of Department of State data.

Note: Totals for fiscal years 2011 and 2012 include funds from the International Disaster Assistance account that were disbursed through the FFP program. Figures in table may not sum correctly because of rounding.

Between fiscal years 2007 and 2012, the Department of Defense (DOD) allocated \$361 million for Section 1206 and 1207(n) assistance to Yemen. As shown in figure 9, funding for these programs has fluctuated over the years.¹ For example, no Section 1206 allocation was made in fiscal year 2011 because of the political unrest that began in Yemen early that year. In contrast, the Section 1206 allocation for fiscal year 2010 and the

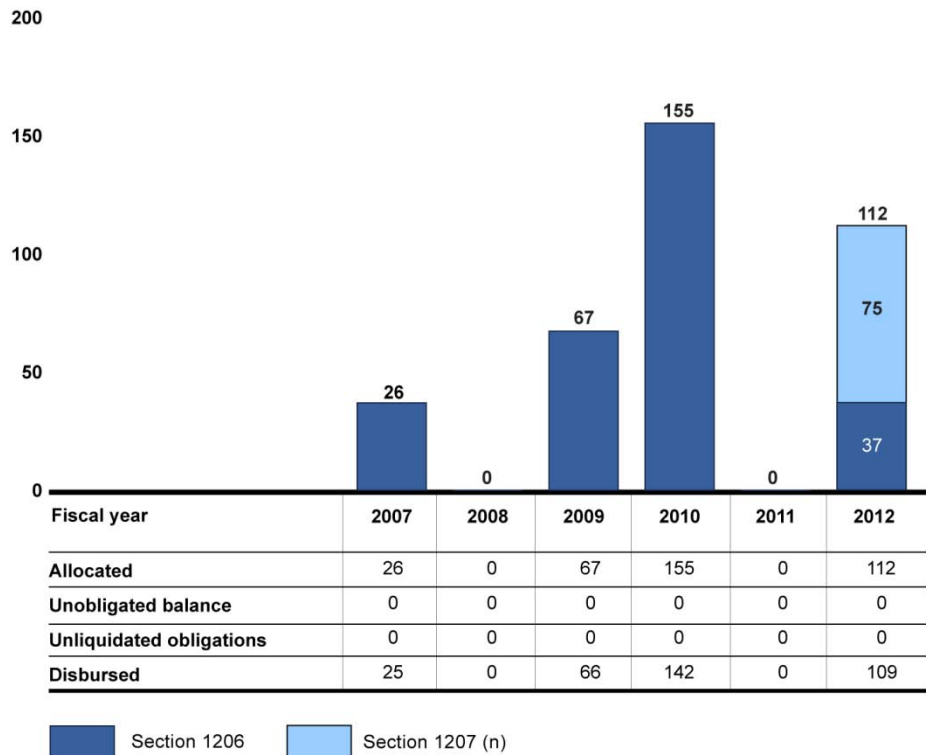
¹Allocation amounts in figure 9 do not add up to \$361 million because of rounding.

Appendix II: U.S. Funding for Food for Peace (FFP) and Section 1206 and Section 1207(n) Assistance Programs to Yemen

combined allocation of Section 1206 and 1207(n) assistance in fiscal year 2012 each exceeded \$100 million.

Figure 9: Section 1206 and 1207(n) Assistance to Yemen, Fiscal Years 2007–2012

Dollars (in millions)



Source: GAO analysis of DOD data.

Notes:

The amount of funding DOD allocates for Yemen-specific projects represents the estimated cost of the projects as notified to Congress. The disbursement amount represents the value of the contracts that support these projects, and may differ from the amount allocated. Funds that are allocated but not disbursed remain available for other authorized uses until the end of the fiscal year. In the case of Yemen, the amount of funding that was allocated but not disbursed was \$1 million for fiscal year 2007; \$1 million for fiscal year 2009; \$13 million for fiscal year 2010; and \$3 million for fiscal year 2012.

As contracts conclude, disbursement amounts are revised to reflect the final contract costs. As a result, the disbursement figures for fiscal years 2007, 2009, and 2010 above differ from those that we reported in February 2012.

Appendix III: Training and Equipment Provided to Yemen through Section 1206 and Section 1207(n) Assistance Programs

Between fiscal years 2007 and 2012, the Department of Defense (DOD) allocated \$361 million in counterterrorism training and equipment to Yemeni security forces through its Section 1206 and Section 1207(n) security assistance programs. Table 6 below identifies the efforts that DOD undertook using Section 1206 and 1207(n) funding as well as the specific capabilities DOD planned to build through these efforts.

Table 6: Section 1206 and 1207(n) Efforts in Yemen, Fiscal Years 2007–2012

Dollars in millions	
Description	Value of defense articles and training
Section 1206 Efforts	
Fiscal year 2007	
Counterterrorism Units and Mobile Training Teams: This effort was intended to enhance Yemen's border security capability. It included equipment such as cargo transport vehicles, infantry light armored vehicles, light tactical wheeled vehicles, spare parts, crisis action center equipment, and transportation.	\$26.0
Fiscal year 2009	
Aerial Surveillance Counterterrorism Initiative: This effort was designed to build the capacity of the Yemeni Air Force to conduct counterterrorism operations by providing aerial surveillance capability for internal stability and combating terrorism within and at its borders. It included helicopter spares and surveillance cameras.	5.9
Counterterrorism Initiative for Increased Border Security: This effort was designed to provide the Yemeni Border Security Force with the capability to deter, detect, and detain terrorists along Yemen's land borders. It included trucks, radio systems, and operations/maintenance training.	25.4
Coast Guard Patrol Maritime Security Counterterrorism Initiative: This effort was intended to enhance Yemeni Coast Guard capability to provide internal stability and counterterrorism within Yemen's territorial waters. It was intended to help build the capacity of Yemen's maritime security forces to conduct counterterrorism operations by providing equipment and training to the Yemeni Coast Guard to improve its ability to identify, detain, and apprehend terrorists, and to respond to terrorist incidents within its area of responsibility.	30.1
Explosive Ordnance Disposal Counterterrorism Initiative: This effort is intended to assist Yemen's Ministry of Defense in improving its improvised explosive device ordnance mitigation and response to counter resurgence in terrorist activity. Some training or deliveries, or both, are still pending for this effort.	5.8
Fiscal year 2010	
Special Operations Force Counterterrorism Enhancement Package: This effort is designed to improve tactical effectiveness of the Yemeni Special Operations Force (YSOF). It is intended to build the capacity of Yemen's national military forces to conduct counterterrorism operations by providing equipment and training to enhance the YSOF's mobility, situational awareness, survivability, communications, and tactical proficiency in support of YSOF's counterterrorism mission. It includes vehicles, weapons, ammunition, and night vision goggles. Some training or deliveries, or both, are still pending for this effort.	34.5

**Appendix III: Training and Equipment Provided
to Yemen through Section 1206 and Section
1207(n) Assistance Programs**

Dollars in millions

Description	Value of defense articles and training
Rotary-Wing Medium Lift: This effort is intended to help build the capacity of Yemen's national military forces to conduct counterterrorism operations by providing equipment and training to increase Yemen's rotary-wing medium-lift capability. It is intended to allow the Yemeni Air Force to transport small units at high altitude to participate in day- or night-time operations. It includes Huey II helicopters (4), spare parts, maintenance, and training.	82.8
Fixed-Wing Tactical Heavy Lift: This effort is intended to provide equipment and training to improve the operational reach and reaction time of counterterrorism forces. It includes a CASA CN-235 aircraft for 51 troops, parts, tools, and maintenance. Some training or deliveries, or both, are still pending for this effort.	38.0
Fiscal year 2012	
Special Operations Forces Counterterrorism Enhancement: This effort is intended to help build the capacity of YSOFF to conduct counterterrorism operations by providing equipment and training. It includes small arms and accessories, ammunition, radios, night vision goggles, global positioning systems, rigid hull inflatable boats, combat rubber raiding craft, organizational clothing, and individual soldier equipment. Some training or deliveries, or both, are still pending for this effort.	14.0
Fixed-Wing Capability: This effort is intended to help build the capacity of Yemen's national military forces to conduct counterterrorism operations by providing equipment and training to improve the operational reach and reaction time of Yemen's counterterrorism forces. It includes two short takeoff and landing aircraft, support, and training for CASA CN-235 aircraft. Some training or deliveries, or both, are still pending for this effort.	23.4
Section 1207(n) Efforts	
Fiscal year 2012	
Ministry of Interior Counterterrorism Enhancement: This effort is intended to help enhance the ability of Yemen's Ministry of Interior Counter Terrorism Forces to conduct counterterrorism operations by providing equipment, minor military construction, and training. Through the provision of this assistance, it is intended that the government of Yemen will be able to grow and enhance its primary counterterrorism force and base elements of that force outside of Sana'a and closer to critical areas of operation. It includes night vision goggles, radios, vehicles, weapons and ammunition, RAVEN tactical unmanned aerial vehicles, minor military construction, and operational training. Some training or deliveries, or both, are still pending for this effort.	75.0

Source: GAO analysis of DOD data.

Note: The Section 1207(n) program was not established until fiscal year 2012.

Appendix IV: Comments from the Department of Defense

Note: GAO received comments from the Department of Defense on March 8, 2013. GAO comments supplementing those in the report text appear at the end of this appendix. Page numbers in draft report may differ from those in this report.



INTERNATIONAL
SECURITY AFFAIRS

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
WASHINGTON, DC 20301-2400

Mr. Charles Michael Johnson Jr.
Director, International Affairs & Trade
U.S. Government Accountability Office
441 G Street, NW
Washington, D.C. 20548

Dear Mr. Johnson:

This is the Department of Defense (DoD) response to the Government Accountability Office (GAO) draft report, GA0-13-310, "U.S. Assistance to Yemen: Actions Needed to Improve Oversight of Emergency Food Aid and Assess Security Assistance," dated February 19, 2013 (GAO Code 320921). Detailed comments on the report's recommendations are enclosed. The Department also has three technical comments on the report:

- DoD notes that Section 1207(n) of the National Defense Authorization Act (NDAA), for Fiscal Year (FY) 2012, which authorizes the Secretary of Defense, with the concurrence of the Secretary of State, to provide equipment, supplies, training, and minor military construction to Yemeni Ministry of Interior Counterterrorism Forces, is a distinct authority from Section 1207 of the NDAA for FY 2012, which establishes the Global Security Contingency Fund that the Secretary of State and the Secretary of Defense may use to provide security sector assistance to national military and security forces, the government agencies responsible for overseeing these forces, the justice sector, rule of law programs, and stabilization efforts in a country designated by the Secretary of State, with the concurrence of the Secretary of Defense.
- DoD notes although the report examines "the extent of progress made by ... Section 1206 and Section 1207(n) programs," at times the report does not distinguish between assistance provided to Yemen under Section 1206 or 1207(n) authorities and assistance provided to Yemen under an alternate security assistance authority, such as Foreign Military Financing, that is administered by a U.S. Government department other than DoD. For example, the report does not indicate that DoD did not provide equipment under Section 1206 or Section 1207(n) authority to the Ministry of Interior (MOI) Counterterrorism Unit until FY 2012.
- On page 19 of the report, GAO notes that "the United States has provided MOD [Ministry of Defense] with spare parts for Humvees to share with MOI ..." It is unclear whether this passage refers to assistance provide under Section 1206 authority or an alternate security assistance authority. Spare parts provided by DoD under Section 1206 authority are intended for the use of the recipient unit, not units in other ministries.

See comment 1.

See comment 2.

See comment 2.

Sincerely,



Brigadier General Mike Minahan
Principal Director for the Middle East

Enclosure:
As Stated.

GAO Draft Report Dated February 19, 2013
GAO-13-310 ENGAGEMENT CODE 320921

"U.S. Assistance to Yemen: Actions Needed to
Improve Oversight of Emergency Food Aid and Assess Security Assistance,"

DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATIONS

RECOMMENDATION 2: Until DoD is able to conduct an assessment of the Section 1206 program in Yemen, the GAO recommends that the Secretary of Defense collect and analyze available data regarding the extent to which Section 1206 assistance has built the capacity of Yemeni security forces, such as information from U.S. personnel posted in Yemen or Yemeni government officials.

DoD RESPONSE: DoD concurs in the recommendation. In December 2012, DoD submitted to Congress a report describing the assessment process and framework that DoD is using to determine the effectiveness of Section 1206 programs. In 2012, DoD piloted the assessment in the Philippines and Georgia, and subsequently completed assessments in Djibouti, Tunisia, and Poland. A key requirement for each assessment is ensuring the assessment team has access to and time for direct engagement with the recipient units' commanders and staffs (below battalion and squadron levels), operators, and maintainers in an operational environment. As discussed in the GAO report, the security environment in Yemen does not presently allow for such access. DoD intends to conduct such an assessment once the security environment permits. In addition, the Office of the Secretary of Defense (OSD) has requested that Combatant Commands submit baseline assessments with their Fiscal Year 2014 Section 1206 proposals. This will allow OSD to analyze and determine the effectiveness of the program in terms of the operational capability and performance of the recipient unit.

RECOMMENDATION 3: Until DoD is able to conduct an assessment of the Section 1207(n) program in Yemen, the GAO recommends that the Secretary of Defense collect and analyze available data regarding the extent to which Section 1207(n) assistance has built the capacity of Yemeni security forces, such as information from U.S. personnel posted in Yemen or Yemeni government officials.

DoD RESPONSE: DoD concurs in the recommendation. DoD will use lessons learned from the Section 1206 assessment process for conducting Section 1207(n) assessments. As with Section 1206, DoD intends to conduct a full assessment of Section 1207(n) programs once the security environment permits.

The following are GAO's comments on the Department of Defense's letter dated March 8, 2013.

GAO Comments

1. We modified our report to remove all references to the Global Security Contingency Fund.
2. We modified our report to clarify that the discussion of key challenges to U.S. assistance efforts is not specific to Section 1206 or Section 1207(n) assistance but instead applies to all U.S. assistance efforts.

Appendix V: Comments from the U.S. Agency for International Development

Note: GAO received comments from the U.S. Agency for International Development on March 13, 2013.



Charles Michael Johnson, Jr.
Director, International Affairs and Trade
U.S. Government Accountability Office
Washington, DC 20548

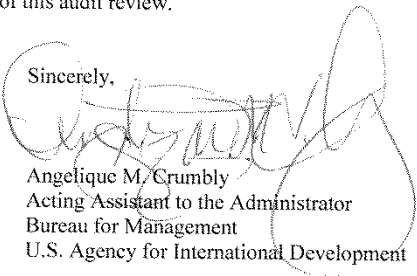
Dear Mr. Johnson:

I am pleased to provide the formal response to the Government Accountability Office (GAO) draft report entitled "U.S. Assistance to Yemen: Actions Needed to Improve Oversight of Emergency Food Aid and Assess Security Assistance" (GAO-13-310 for the U.S. Agency for International Development (USAID)).

The enclosed USAID comments are provided for incorporation with this letter as an appendix to the final report.

Thank you for the opportunity to respond to the GAO draft report and for the courtesies extended by your staff in the conduct of this audit review.

Sincerely,



Angelique M. Crumbly
Acting Assistant to the Administrator
Bureau for Management
U.S. Agency for International Development

Enclosure: a/s

- 2 -

USAID COMMENTS ON GAO DRAFT REPORT No. GAO-13-310

USAID appreciates the opportunity to comment on GAO's draft report entitled "U.S. Assistance to Yemen: Actions Needed to Improve Oversight of Emergency Food Aid and Assess Security Assistance." The report provides a timely and useful overview of U.S. Government activities in Yemen. We would like to take this opportunity to clarify some statements made through the report.

While the content and recommendations in the report focus on improved communication of activities and results of emergency food assistance programming in Yemen, USAID is concerned that the phrasing of the title may give the impression that food assistance activities lack monitoring and/or oversight. The GAO found no evidence in their review of FFP-supported activities in Yemen that would indicate improper use of resources including any indication that terrorist organizations present in the country received any benefit from the FFP program.

FFP welcomes and agrees with the GAO's comments regarding the timeliness, accuracy, clarity, and consistency of the International Food Assistance Report (IFAR). USAID has taken several steps to address these issues.

- *Timeliness:* The FY 2011 IFAR will be delivered to Congress in March. Barring unanticipated delays, the FY 2012 IFAR should be submitted to Congress by the April 1 deadline.
- *Accuracy:* FFP acknowledges that data entry errors resulted in misstated beneficiary numbers for WFP programs, and has corrected this issue for future IFARs. FFP also plans to submit corrected tables from past IFAR reports where errors occurred. FFP additionally developed internal guidance on beneficiary reporting to assure standardized entry of planned and actual figures throughout all office activities.
- *Clarity:* FFP has adjusted IFAR reporting to include actual beneficiaries as reported by awardees as well as actual tonnage delivered.
- *Consistency:* The use of actual beneficiaries as reported by awardees will ensure that all figures included in the "USAID Title II Development Activities" and "USAID Title II Emergency Activities" IFAR tables represent actual, rather than planned, values. Recently developed internal guidance on beneficiary reporting will improve the consistency of FFP communications on this issue across all platforms.

Please note that the purpose of the IFAR is not to report on Yemen or any individual program performance in particular, but rather to provide an overview of international food assistance programs *writ large* in the previous fiscal year. Communication to Congress on country specific issues occurs through phone calls and/or briefings.

Recommendation 1: We recommend that the Administrator of USAID improve reporting to Congress on FFP efforts in Yemen, such as by improving the accuracy, clarity, and consistency of data reported.

- 3 -

USAID Response: FFP has taken several steps and will continue to explore improvements to the IFAR in order to provide a timely, accurate, and clear overview of FFP activities worldwide. At this time it is anticipated that the usefulness of this document to gauge progress in any specific country will remain limited given its intended purpose.

In addition, FFP will continue to engage with Congress on country specific issues, including ongoing food assistance activities in Yemen, through periodic briefings and humanitarian updates.

Appendix VI: GAO Contact and Staff Acknowledgments

GAO Contact

Charles Michael Johnson, Jr., (202) 512-7331 or johnsoncm@gao.gov

Staff Acknowledgments

In addition to the contact named above, Jason Bair (Assistant Director), Aniruddha Dasgupta, Brandon Hunt, Kendal Robinson, Karen Deans, Mark Dowling, Etana Finkler, Justin Fisher, Bruce Kutnick, Marie Mak, Mary Moutsos, and Jeremy Sebest made key contributions to this report. Cynthia Taylor provided technical assistance.

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