

Flygtningenævnets baggrundsmateriale

Bilagsnr.:	1360
Land:	Afghanistan
Kilde:	SIGAR
Titel:	Quarterly Report to the United States Congress
Udgivet:	30. juli 2022
Optaget på baggrundsmaterialet:	19. september 2022

SIGAR

Special Inspector General for
Afghanistan Reconstruction

JUL 30
2022

QUARTERLY REPORT TO THE UNITED STATES CONGRESS





The National Defense Authorization Act for FY 2008 (Pub. L. No. 110-181) established the Special Inspector General for Afghanistan Reconstruction (SIGAR).

SIGAR's oversight mission, as defined by the legislation, is to provide for the independent and objective

- conduct and supervision of audits and investigations relating to the programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.
- leadership and coordination of, and recommendations on, policies designed to promote economy, efficiency, and effectiveness in the administration of the programs and operations, and to prevent and detect waste, fraud, and abuse in such programs and operations.
- means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operation and the necessity for and progress on corrective action.

Afghanistan reconstruction includes any major contract, grant, agreement, or other funding mechanism entered into by any department or agency of the U.S. government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

As required by the National Defense Authorization Act for FY 2018 (Pub. L. No. 115-91), this quarterly report has been prepared in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.

Source: Pub. L. No. 110-181, National Defense Authorization Act for FY 2008, 1/28/2008; Pub. L. No. 115-91, National Defense Authorization Act for FY 2018, 12/12/2017.

(For a list of the Congressionally mandated contents of this report, see Appendix A.)

Cover Photo:

This Afghan girl's family is among thousands whose homes were wrecked by a severe earthquake. (UNDP Afghanistan photo)



SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 56th quarterly report on the status of reconstruction in Afghanistan.

The Taliban this quarter issued new decrees restricting Afghan women, including one requiring them to cover their faces and bodies while outside the home and another requiring female television presenters to cover their faces while on air. As discussed in Section One of this report, the new measures come on top of the Taliban's refusal to reopen secondary schools for girls and recall the Taliban's repressive rule in the 1990s.

During the reporting period, SIGAR released two interim evaluation reports. One evaluation, directed by Congress, examined the collapse of the Afghan National Defense and Security Forces (ANDSF) last summer. SIGAR found that the most important near-term factor in the collapse of the ANDSF was the U.S. decision to withdraw the U.S. military and its contractors from Afghanistan as called for in the February 2020 agreement with the Taliban. Other factors included the change in the U.S. military's level of support to the ANDSF; the ANDSF's inability to achieve self-sustainment; Afghan President Ashraf Ghani's frequent changes of ANDSF leaders and appointment of loyalists; the Afghan government's failure to take responsibility for security by implementing a national security strategy; and the Taliban military campaign's effective exploitation of ANDSF weaknesses.

The other evaluation assessed the validity of allegations that senior Afghan officials stole funds as the Afghan government collapsed. Although SIGAR found that some cash was taken from the grounds of the presidential palace and loaded onto helicopters, evidence indicates that the amount did not exceed \$1 million and may have been closer to \$500,000. Most of this money was believed to have come from several Afghan government operating budgets normally managed at the palace.

SIGAR continues to conduct interviews and analysis for another four evaluations directed by Congress, including assessments of the fall of the Afghan government, the current status of U.S. funding for Afghanistan reconstruction, on-budget U.S. assistance to Afghanistan, and the risks to the Afghan people. Final reports on all the evaluations will be issued before the end of 2022.

SIGAR's Lessons Learned Program issued its twelfth report, *Police in Conflict*, an in-depth examination of the 20-year U.S. and international mission to reconstruct the Afghan police. The report highlights the difficulty of fighting a heavily armed insurgency while trying to develop indigenous law enforcement and civilian policing capabilities.

SIGAR issued three performance audit reports this quarter. SIGAR found in the first report that the U.S. Agency for International Development (USAID) did not complete or maintain required documentation on eight of 11 terminated funds awards in Afghanistan. In the second report, SIGAR determined that the Department of Defense (DOD) has not fully implemented SIGAR recommendations

from a 2013 audit intended to prevent U.S. contracting funds from going to persons or entities opposing the United States. SIGAR found in the third report that DOD did not use the Afghan Personnel and Pay System as intended to pay ANDSF salaries, bringing into question the accuracy of \$232 million in 2018–2021 salary payments.

SIGAR completed eight financial audits of U.S.-funded projects to rebuild Afghanistan that identified \$280,373 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits identified a range of deficiencies in internal-control processes by USAID contractors in Afghanistan including Davis Management Group, Roots for Peace, Chemonics International, and DAI. SIGAR found no instances of noncompliance in audits of Norwegian People's Aid, ITF Enhancing Human Security, and Management Systems International Inc.

During the reporting period, SIGAR's criminal investigations resulted in one guilty plea, one sentencing, and \$33,222 in recovered funds for the U.S. government. SIGAR initiated four new cases and closed eight, bringing the total number of ongoing investigations to 39.

My colleagues and I look forward to working together with Congress and other stakeholders to learn lessons from the long U.S. involvement in Afghanistan that may prove relevant to other U.S. foreign assistance programs already underway as well as in the future.

Respectfully,

A handwritten signature in black ink, appearing to read 'John F. Sopko', with a long, sweeping horizontal line extending to the right.

John F. Sopko



EXECUTIVE SUMMARY

This report summarizes SIGAR's oversight work and updates developments in four major areas of reconstruction efforts in Afghanistan from April 1 to June 30, 2022.*

During this reporting period, SIGAR issued 15 audits, evaluations, and other products assessing U.S. reconstruction efforts in Afghanistan. In this period, SIGAR criminal investigations resulted in one guilty plea, one sentencing, and the recovery of \$33,222 in funds for the U.S. government.

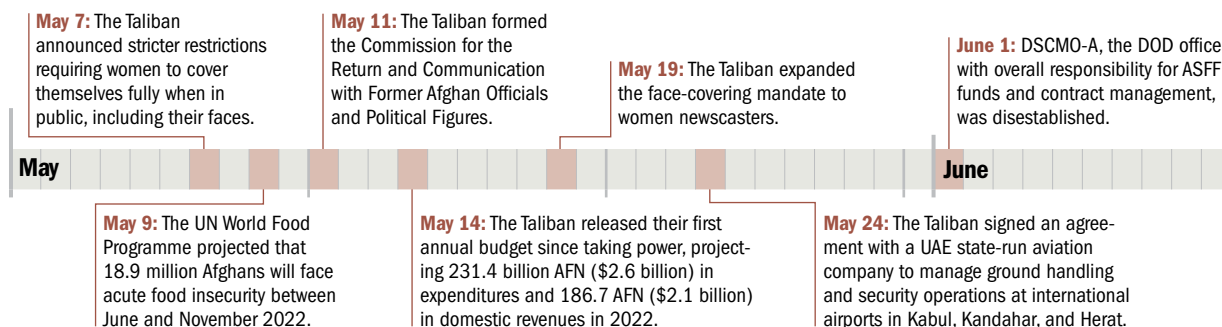
SIGAR OVERVIEW

AUDITS AND INSPECTIONS

This quarter, SIGAR issued three performance audit reports, two interim evaluations, and eight financial audit reports.

- The first **performance audit report** examined USAID's termination of awards supporting reconstruction in Afghanistan between 2014 and 2020. SIGAR identified record-keeping deficiencies, but no impact on programmatic outcomes.
- The second report found that DOD fully implemented five of seven 2013 SIGAR recommendations to prevent payments to enemies of the United States, partially implemented one, and did not implement one, leaving DOD vulnerable to the diversion of contract funds.
- The third report found insufficient DOD accountability and oversight of the funds it provided to the Afghan government to pay the salaries of Ministry of Defense personnel.
- The first interim **evaluation** analyzed the allegations of theft of funds against President Ghani and other Afghan officials during the August 2021 collapse. SIGAR determined the total funds taken did not exceed \$1 million.
- The second interim evaluation assessed the factors that contributed to the collapse of the Afghan National Defense and Security Forces in August 2021. SIGAR identified six primary factors contributing to the collapse, the principal one being the decision to withdraw the U.S. military and support contractors in accordance with the February 2020 U.S.-Taliban agreement.

KEY EVENTS, MAY-JULY 2022



EXECUTIVE SUMMARY

The eight **financial audit reports** identified \$280,373 in questioned costs as a result of internal control deficiencies and noncompliance issues.

INVESTIGATIONS

During the reporting period, SIGAR investigations resulted in one guilty plea, one sentencing, and the recovery of \$33,222 in funds for the U.S. government. SIGAR initiated four new cases and closed eight, bringing the total number of ongoing investigations to 39.

Investigations highlights include one guilty plea to false claims by Paul Daigle for his involvement in a scheme to defraud the U.S. government by filling contract-labor positions with unsuitable employees. As a result, false invoices were created and submitted to the U.S. government for payment. A second investigation led to the sentencing of Kenneth O. Coates to one year of supervised probation after pleading guilty to one count of major fraud against the United States for his

conspiracy to hire unqualified language interpreters to be deployed alongside U.S. military personnel. SIGAR further identified \$33,222 in refunds Reed International, a DOD contractor, had not remitted to the United States.

LESSONS LEARNED

During the reporting period, Lessons Learned issued its twelfth report, *Police in Conflict*, an in-depth examination of the 20-year U.S. and international mission to reconstruct the Afghan police. The report highlights the difficulty of fighting a heavily armed insurgency while trying to develop indigenous law enforcement and civilian policing capabilities.

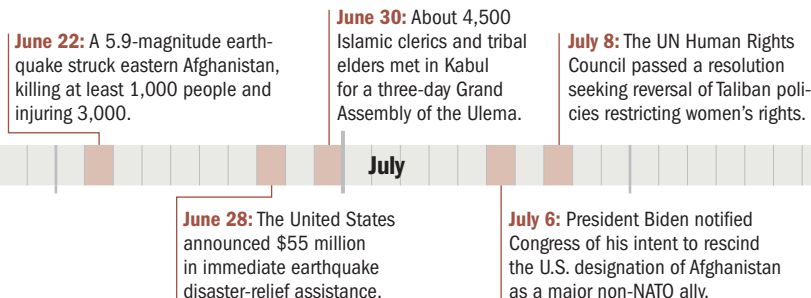
RESEARCH AND ANALYSIS

SIGAR's Research and Analysis Directorate issued its 56th *Quarterly Report to the United States Congress*.

* As provided in its authorizing statute, SIGAR may also report on products and events issued or occurring after June 30, 2022, up to the publication date of this report.

Note: The United States has not yet made a decision as to whether to recognize the Taliban or any other entity as the government of Afghanistan or as part of such a government. Accordingly, references in this report to a "Taliban-controlled government," "interim government," Taliban "governance," "Taliban regime," a "former Afghan government," or similar phrases are not intended to prejudge or convey any U.S. government view or decision on recognition of the Taliban or any other entity as the government of Afghanistan.

Source: State, response to SIGAR vetting, 7/22/2022.





SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work in 30 of Afghanistan's 34 provinces as of June 30, 2022. (SIGAR image)

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“What is happening right now in Afghanistan is the most serious women’s rights crisis in the world today, and the most serious women’s rights crisis since 1996, when the Taliban took over the last time. There is no time to lose.”

— *Heather Barr, Director, Human Rights Watch*

1 TALIBAN REPRESSION OF WOMEN



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An Afghan television news anchor bows her head while complying with a Taliban order that women news presenters must cover their faces while on air. (AP photo by Ebrahim Noroozi)

TALIBAN REPRESSION OF WOMEN AND GIRLS GROWS

Despite continuing demands from the United States and the broader international community, the Taliban appear to be adopting many of the same restrictions on Afghan women's autonomy and freedom of movement that led to international condemnation in the 1990s.

Immediately after their takeover in August 2021, the Taliban sought to assuage widespread concern about the fate of Afghan women under their rule.¹ In an early press conference, Taliban spokesman Zabihullah Mujahid said:

The Islamic Emirate is committed to the rights of women within the framework of *sharia* [Islamic law]. Our sisters, our men have the same rights; they will be able to benefit from their rights. They can have activities in different sectors and different areas on the basis of our rules and regulations: educational, health, and other areas. They are going to be working with us, shoulder to shoulder with us.²

However, the group never committed to respecting international human rights standards, as outlined in the United Nation's Universal Declaration of Human Rights. Instead, they insisted that women's rights would be observed within the framework of their interpretation of Islam.³ Over the past 10 months, successive Taliban decrees have indicated that this interpretation entails excluding women from public life in Afghanistan, as in their 1996–2001 rule.

Current and previous Taliban practices differ somewhat, but both have invited serious concerns about the status of women's rights. On July 8, the United Nations Human Rights Council (OHCHR) passed a resolution on the situation of human rights and women and girls in Afghanistan, condemning the Taliban's gender-based violations and affirming its commitment to the "full and equal enjoyment of all human rights by women, girls, and children."⁴ The resolution further demands an end to restrictive policies that make women effectively "invisible" in society as they lose access to education, health care, freedom of dress, and freedom of movement.⁵ The Council has highlighted the issue for urgent debate, and will further address Taliban abuses during the OHCHR's 51st session in September.⁶ Following

the UN resolution, UNAMA released on July 20 a report on human rights in Afghanistan. That report concluded, “Women and girls comprise half the population of Afghanistan. The de facto authorities’ continued restriction of their enjoyment of their rights and freedoms has effectively marginalized and rendered women voiceless and unseen. Harnessing their potential ... is critical if the de facto authorities are to move Afghanistan out of the ongoing economic and humanitarian crises and commence nation building.”⁷

GIRLS’ EDUCATION LIMITED

Following the Taliban takeover in August 2021, the group’s Ministry of Education promised that girls’ secondary schools (grades 7–12) would reopen at the start of the spring semester in March 2022; boys’ schools had reopened almost immediately after the fall of the Ghani administration.⁸ However, the Taliban abruptly shifted course on March 23, citing a need for additional planning time to designate gender-separated facilities.⁹

Although secondary schools for girls above 6th grade have generally been closed since August 2021, the ban has been enforced unevenly due to differing norms among geographic areas. The Taliban have blamed a lack of female teachers and of facilities to segregate students by gender as reasons for the delay, but the decision may also signify a clerical shift towards a more conservative interpretation of sharia law, as well as the upholding of traditional rural Pashtun cultural norms.¹⁰

Some senior Taliban representatives have argued there is no religious justification for keeping girls out of secondary school, but the views of a small group of ultra-conservative religious clerics have largely influenced the position of Supreme Leader Mullah Haibatullah Akhundzada.¹¹ In remarks on July 1, Akhundzada affirmed the importance that sharia law will hold in governance, while also stating the need for unity.¹² Despite intra-Taliban differences and some Taliban representatives calling for girls’ access to education, spokesperson Zabihullah Mujahid publicly stated, “there is no division whatsoever within the Emirate.”¹³

Days after the Ministry of Education announcement in March, women and girls protested in Kabul, demanding their right to education.¹⁴ The Taliban abducted and held protest leaders, but later released them.¹⁵ Alongside protests calling for a response from the international community, the UN Security Council issued a statement affirming the right to education for all Afghans. UN Secretary-General António Guterres called the Taliban decision not to open girls’ schools a “profound disappointment,” and urged the Taliban to reopen them immediately.¹⁶

When the decision to ban girls from school was not reversed in March, the U.S. cancelled talks with Taliban representatives in Qatar regarding \$7 billion in Afghan central bank assets currently held in the United States.¹⁷ A few days later, U.S. Senators Jeanne Shaheen and Susan Collins were

TALIBAN REPRESSION OF WOMEN

lead signatories to a bipartisan letter to President Biden urging him to take action against the Taliban in response to the school closures, noting “the United States must lead the international community in supporting these women in their continued struggle for human rights and basic freedoms.”¹⁸ The Senators suggested reinstating travel bans under the UN Security Council sanctions regime, working with U.S. allies to maintain focus on the needs of Afghan women and girls, and engaging with Afghan women as partners to address the needs of all Afghans.¹⁹

Following the lead of the U.S. and broader international community, the World Bank froze \$600 million in funds designated for education, health, and agriculture projects in Afghanistan.²⁰ Nevertheless, the Taliban have imposed increasingly regressive policies limiting the freedoms and rights of women in society.

As this report went to press, the Taliban have not signaled whether or when girls’ secondary schools may reopen. On June 30, approximately 4,500 Taliban religious clerics and tribal leaders convened for a consultative meeting, the first since the August 2021 takeover, to discuss issues of national unity.²¹ Taliban leadership did not allow women to participate directly, announcing instead that women’s interests would be represented through male delegates.²² While a few participants voiced interest in reopening girls’ secondary schools, the issue of women’s rights to education and plans regarding girls’ schools were not explicitly discussed or addressed in the meeting’s 11-point resolution.²³ However, Taliban spokesman Bilal Karimi stated, “The Islamic Emirate respects the wishes and views of the Islamic clerics,” but added, “The Islamic Emirate will take serious steps in this regard.”²⁴ Karimi’s remarks suggest the issue of education will be viewed through the conservative religious lens favored by Haibatullah Akhundzada.



A woman wearing a common blue burqa.
(UNAMA News photo)

WOMEN MANDATED TO COVER

Following the March decision to close girls’ secondary schools, the Taliban’s Ministry for the Propagation of Virtue and the Prevention of Vice decreed on May 7 that women must cover themselves completely when in public.²⁵ The decree said that while women were not specifically mandated to wear the Afghan all-covering burqa if they were required to go outside, the burqa was preferable to a loose-fitting hijab or covering.²⁶ The decree went on to say the “best” hijab is not to leave the house at all.²⁷ It further stipulated that the male relatives of women who failed to cover their faces in public would be subject to punishments including jail time or dismissal from government jobs.²⁸

UNAMA expressed concern at this directive, warning that Taliban engagement with the international community would likely be further strained.²⁹ On May 12, a statement from the Group of Seven (G7) nations condemned the Taliban’s restrictive policies on women and girls, and

declared full support for equal rights in line with international law.³⁰ While no punitive measures were enacted, the statement noted that the Taliban's actions further isolate Afghanistan from the international community.³¹

The UN Security Council met with Special Representative to Afghanistan Deborah Lyons to discuss the decree.³² But before the Security Council published its response on May 24, the Taliban issued a new mandate on May 19 requiring women in media to cover their faces while broadcasting.³³ Women media members initially defied the amended decree and appeared on May 21 without face coverings.³⁴

Following Taliban warnings that they would lose their jobs for noncompliance, the women presenters covered their faces on-air the next day. Male employees of Kabul-based TOLONews also covered their faces in solidarity with their female colleagues. The news station said it would follow Taliban mandates, but contended that virtual representations of women should not fall under the hijab decree.³⁵ The Information and Culture Ministry, however, said the decree is “final and non-negotiable.”³⁶

WOMEN'S MOVEMENTS RESTRICTED

In conjunction with the mandate to cover, the Taliban are limiting women's freedom of movement. In March, the group banned women from air and long-distance travel without the accompaniment of a male guardian (known as a *mahram*).³⁷ Unable to board a plane, cross borders, or travel more than 48 miles from home without a male chaperone, women are now more likely to adhere to the Taliban admonition that they remain in their houses.³⁸ Further media reports indicate women face harassment for using public transit without a male chaperone.³⁹ Human Rights Watch has noted that these restrictions also hinder women seeking necessary health care, limit a woman's ability to flee an abuser, and lower the number of employable adults in a household.⁴⁰

IMPACTS ON WOMEN'S EMPLOYMENT AND HEALTH

The Taliban have redefined the types of employment deemed appropriate for women according to their interpretation of Islamic law, constraining the already small female labor force in Afghanistan.⁴¹ Women's participation in the workforce had slowly increased from 14% of the working-age population in 1998 to 22% by 2019.⁴² Even under the previous Afghan governments, a dearth of health-care workers and female teachers remained a significant barrier to achieving development goals.⁴³ With access to education limited and with women pressured to stay home, it is unlikely these metrics will improve under the Taliban. According to a January 2022 report by the UK's International Labour Organization, female employment losses were expected to increase by 21% by mid-2022.⁴⁴

TALIBAN REPRESSION OF WOMEN



31 new midwives graduate from the UN-sponsored Community Midwifery Education Program in Kandahar after 24 months of training. (UNFPA Afghanistan photo)

The Taliban have recognized the urgent need for more women to be trained in midwifery given the country's high maternal-mortality rate, and have asked the international community to continue assistance to the health sector to increase training and employment opportunities for women.⁴⁵ However, a significant portion of international aid has been suspended due to the de facto government's ban on female secondary education and other violations of women's rights.⁴⁶

Without an influx of donor assistance, Afghanistan's health system is collapsing. In January 2022, WHO Director-General Tedros Adhanom Ghebreyesus warned, "Unless urgent action is taken, the country faces an imminent humanitarian catastrophe."⁴⁷ Medical staff have not been receiving salaries, and medical supplies and equipment are insufficient.⁴⁸ While some UN emergency aid has resumed to clinics and health care centers around the country, the sector still faces inconsistencies in quality of care and availability of health services.⁴⁹

The human cost of limiting women's education and employment opportunities became increasingly apparent following a deadly earthquake in eastern Afghanistan on June 22, 2022. Local media reporting suggests women affected by the quake were unable to receive medical care due to an insufficient number of female physicians.⁵⁰ Save the Children expressed concern for 118,000 children who likely needed medical care following the earthquake.⁵¹

Although the Taliban recognize the urgent need for female health-care providers, especially in rural areas, the international community remains reluctant to commit to the long-term funding necessary to restructure Afghanistan's health-care sector without the guarantee of certain rights for women and girls. At a June 23 UN Security Council meeting, Deputy Special

"Unless urgent action is taken, the country faces an imminent humanitarian catastrophe."

WHO Director-General Tedros Adhanom Ghebreyesus

Source: NPR, "No pay for staff. No patient supplies. No heat. This is health care in Afghanistan," 12/21/2021.

TALIBAN REPRESSION OF WOMEN



The Empowerment Center for Women in Kabul provides skills to returnee and internally displaced women. (UNAMA News photo)

Representative of the Secretary-General, Ramiz Alakbarov noted, “women are collectively being written out of society in a way that is unique in the world.”⁵² Martin Griffiths, Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator, also acknowledged the high level of human suffering in Afghanistan and the deep need for additional humanitarian aid.⁵³ U.S. representative Trina Saha said in her remarks to the UN that the international community’s normalization of relations with the Taliban remains conditional on women’s inclusion in society.⁵⁴

In addition to a lack of health-care workers and teachers, a Reporters Without Borders investigation found that fewer than 100 women journalists are still employed in privately owned radio and TV stations in Kabul, compared to about 700 prior to the collapse of the Afghan government in August 2021.⁵⁵ According to the reporters’ organization, virtually all women journalists outside of Kabul have stopped working due to the attrition of independent media outlets under the Taliban.⁵⁶ Female workers in agriculture and manufacturing have faced similar barriers to employment, as Taliban restrictions have kept women at home even as the economic crisis has reduced demand for carpets, embroidery, and other goods that can be made at home.⁵⁷

With women and girls largely excluded from employment opportunities and access to education, local media report more forced marriages, including the marriage of underage girls.⁵⁸ UNAMA’s June human-rights report noted several instances of women and girls being beaten and jailed by Taliban authorities for resisting forced marriage, despite a December decree allowing women the right to refuse marriage.⁵⁹ UNAMA said domestic violence victims face a similar lack of legal protection, as the Taliban

have not processed any charges of rape, assault and battery, forced marriage, or child marriage through a formal court system.⁶⁰

CONDITIONS UNDER TALIBAN RULE 1996–2001

The recent spate of mandates directed at women evokes the even more repressive measures women faced in 1990s Afghanistan. During the Taliban's 1996–2001 rule, women were not allowed to attend primary or secondary school, leave the house at all without a male guardian, hold jobs, or enter public spaces without the covering of a burqa.⁶¹

Some Afghan women had previously dressed in a burqa while outside the home, but use of the garment was not broadly enforced by the government until Taliban rule.⁶² Once burqa wearing was enforced, women and their families faced fines, threats, and physical violence for noncompliance.⁶³ In addition, women's access to health care was limited as the Taliban confined them to their homes, one factor contributing to the second-highest maternal mortality rate in the world at the time.⁶⁴ Women's health care was further hindered by a lack of female physicians and strict rules delineating conduct between male physicians and female patients.⁶⁵ A 1998 report by Physicians for Human Rights analyzing the Taliban's impact on women's health found that 71% of Afghan women surveyed reported a decline in their health in two years of Taliban rule, 77% reported poor access to health services, and an additional 20% reported no access to health services.⁶⁶ The overall findings of the study suggest women suffered high levels of poor health and an overall decline in physical condition under Taliban rule.⁶⁷

U.S. INTERVENTION AND RECONSTRUCTION

Following the Taliban's fall to U.S., Coalition, and anti-Taliban Afghan forces in 2001, the United States made advancing the rights of women and girls in Afghanistan a reconstruction priority. Between 2003 and 2010, Congress appropriated \$627 million for gender-focused programming.⁶⁸ In 2011, the Obama Administration adopted a National Action Plan that expressed support for UN Security Council Resolution 1325 on women, peace, and security, and included a commitment to advance Afghan women's inclusion in peace-building, and increase women's participation in governance.⁶⁹

SIGAR found that USAID, State, and DOD disbursed \$787.4 million to programs focused on women and girls from 2002 to 2020.⁷⁰ The actual figure is likely much higher, as many programs had gender-related components not reflected in this composite figure.⁷¹

Thanks in part to the U.S. intervention, women's health care, education, and job opportunities improved between 2002 and 2021, as maternal mortality rates decreased, the number of girls attending school increased, and women's economic participation steadily improved between 2007 and

2017.⁷² However, significant barriers remained due to uneven urban and rural access to resources, low numbers of female health-care providers and female teachers, and the risk of retaliation against women participating in traditionally male-dominated fields.⁷³

The U.S. strategy on women and girls in Afghanistan throughout reconstruction has been criticized by some rights advocates for its inconsistent implementation and failure to hold the former Afghan government accountable for policies that negatively impacted women.⁷⁴ U.S. efforts to promote women's rights were also hampered by ingrained traditional social norms and political and economic divides between urban centers and rural areas.⁷⁵ In addition, women generally faced a hostile environment, regardless of donor-funded gender development programming, because of the ongoing Taliban insurgency.⁷⁶ While the opportunities available to Afghan women slowly increased under the Islamic Republic as compared to the preceding years of Taliban rule, women's rights and gender-mainstreaming efforts in Afghanistan failed to achieve the structural change the U.S. and international partners had envisioned.

LOOKING FORWARD

The rights, roles, and responsibilities of women have been a subject of political debate in Afghanistan for the past century. The shifting policies of successive Afghan governments have been shaped by urban/rural divides, differing ethnic and tribal identities, and varying degrees and strains of religiosity.⁷⁷ The result has traditionally been a push and pull between patriarchal tribal traditions, various interpretations of Islam, and social development efforts.⁷⁸ But, the Taliban have stood out in this history for the vehemence of their determination to limit women's access to education, freedom of movement, and employment opportunities.⁷⁹

As the Taliban continue to formulate and impose policies that negatively impact the wellbeing of women and girls in Afghanistan, the international community will confront the efficacy of their current engagement strategy of applying political pressure and withholding certain funds. In June 2022, UN Special Representative to Afghanistan Deborah Lyons left her post in Kabul after two years with a plea to the international community: "I leave convinced that the best hope lies in an engagement strategy that demonstrates to the de facto authorities that a system that excludes women, minorities, and talented people will not endure."⁸⁰

Sadly, neither increasing international isolation, nor worsening economic and health crises, nor the growing desperation of ordinary Afghans seem to have deterred the Taliban from reinstating many of their repressive policies of the 1990s.

TALIBAN REPRESSION OF WOMEN

ESSAY ENDNOTES

- 1 State Department, “Joint Statement on the Situation of Women and Girls in Afghanistan,” 8/18/2021. <https://www.state.gov/joint-statement-on-the-situation-of-women-and-girls-in-afghanistan/>
- 2 Zabihullah Mujahid, “First Official Taliban Press Conference,” 8/17/2021, transcript in Al Jazeera, <https://www.aljazeera.com/news/2021/8/17/transcript-of-talibans-first-press-conference-in-kabul>
- 3 Zabihullah Mujahid, “first Official Taliban news Conference,” transcript in Al Jazeera, <https://www.aljazeera.com/news/2021/8/17/>
- 4 United Nations, “Human Rights Council Adopts Seven Resolutions- Extends Mandates on Rights to Freedom of Peaceful Assembly and of Association, the Elimination of Discrimination Against Women and girls, and Belarus,” 7/2022. <https://www.ohchr.org/en/press-releases/2022/07/human-rights-council-adopts-seven-resolutions-extends-mandates-rights?sub-site=HRC>
- 5 Reuters, “U.N. rights body seeks reversal of Taliban policies making Afghan women ‘invisible,’” 7/8/2022. <https://www.reuters.com/world/asia-pacific/un-rights-body-seeks-reversal-taliban-policies-making-afghan-women-invisible-2022-07-08/>
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- 7 UNAMA, “Human Rights in Afghanistan,” 7/20/2022, p. 41. <https://unama.unmissions.org/human-rights-monitoring-and-reporting>
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“As the U.S. government continues adding to the billions of dollars that it has already spent on the Afghan government and people since 2002, U.S. taxpayers deserve objective information concerning where their money is going and to whom it is being given.”

— *Inspector General John F. Sopko, SIGAR*

2 SIGAR OVERSIGHT



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Street scene in Nangarhar. (UNDP Afghanistan photo)

SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 15 products. SIGAR work to date has identified approximately \$3.93 billion in savings for the U.S. taxpayer.

SIGAR's Lessons Learned Program issued its twelfth report, *Police in Conflict*, an in-depth examination of the 20-year U.S. and international mission to reconstruct the Afghan police. The report highlights the difficulty of fighting a heavily armed insurgency while trying to develop indigenous law enforcement and civilian policing capabilities.

SIGAR issued three performance audit reports and two interim evaluations this quarter. The first report found that the U.S. Agency for International Development (USAID) did not complete or maintain required documentation on eight of 11 terminated funds awards in Afghanistan. The second report found that the Department of Defense (DOD) has not fully implemented SIGAR recommendations from a 2013 audit intended to prevent U.S. contracting funds from going to persons or entities opposing the United States. The third report found that DOD did not use the Afghan Personnel and Pay System as intended to pay Afghan National Defense and Security Forces (ANDSF) salaries, bringing into question the accuracy of \$232 million in 2018–2021 salary payments.

The first interim evaluation, on the theft of funds from the presidential palace in Afghanistan by former senior Afghan officials, found that some cash was taken, but evidence indicates the sum was no more than between \$500,000 and \$1 million.

The second interim evaluation reported on the collapse of the ANDSF. It was issued in response to directives from the House Armed Services Committee and House Committee on Oversight and Reform and its Subcommittee on National Security. SIGAR found that the most important near-term factor in the collapse of the ANDSF was the U.S. decision to withdraw the U.S. military and its contractors from Afghanistan as called for in the February 2020 agreement with the Taliban. Other factors include the change in the U.S. military's level of support to the ANDSF; the ANDSF's inability to achieve self-sustainment; Afghan President Ashraf Ghani's frequent changes of ANDSF leaders and appointment of loyalists; the Afghan government's failure to take responsibility for security by implementing a national security strategy; and the Taliban military campaign's effective exploitation of ANDSF weaknesses.

PERFORMANCE AUDIT REPORTS ISSUED

- SIGAR 22-34-AR: DOD's Salary Payments to the Afghan Ministry of Defense: DOD Did Not Use APPS as Intended and Internal Control Weaknesses Raise Questions About the Accuracy of \$232 Million in Salary Payments
- SIGAR 22-29-AR: DOD Has Not Fully Implemented Processes Intended to Prevent Payments to Enemies of the United States
- SIGAR 22-21-AR: Contracting in Afghanistan: USAID Did Not Complete or Did Not Maintain Required Documentation for Eight of its 11 Terminated Awards

EVALUATION REPORTS ISSUED

- SIGAR 22-28-IP: Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials
- SIGAR 22-22-IP: Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise

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SIGAR OVERSIGHT ACTIVITIES

FINANCIAL AUDIT REPORTS ISSUED

- Financial Audit SIGAR-22-33-FA: Audit of Costs Incurred by Management Systems International Inc.
- Financial Audit SIGAR-22-32-FA: Audit of Costs Incurred by DAI Global LLC
- Financial Audit SIGAR-22-31-FA: Audit of Costs Incurred by DAI Global LLC
- Financial Audit SIGAR-22-30-FA: Audit of Costs Incurred by ITF Enhancing Human Security
- Financial Audit SIGAR-22-27-FA: Audit of Costs Incurred by Norwegian People's Aid
- Financial Audit SIGAR-22-26-FA: Audit of Costs Incurred by Chemonics International Inc.
- Financial Audit SIGAR-22-25-FA: Audit of Costs Incurred by Roots of Peace
- Financial Audit SIGAR-22-24-FA: Audit of Costs Incurred by Davis Management Group Inc.

QUARTERLY REPORT ISSUED

- 2022-QR-3: Quarterly Report to the United States Congress

LESSONS LEARNED PROGRAM REPORT ISSUED

- SIGAR-22-23-LL: Police in Conflict: Lessons from the U.S. Experience in Afghanistan

SIGAR completed eight financial audits of U.S.-funded projects to rebuild Afghanistan that identified \$280,373 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits identified a range of deficiencies in internal-control processes by USAID contractors in Afghanistan including Davis Management Group, Roots for Peace, Chemonics International, and DAI. SIGAR found no instances of noncompliance in audits of Norwegian People's Aid, ITF Enhancing Human Security, and Management Systems International Inc.

During the reporting period, SIGAR's criminal investigations resulted in one guilty plea, one sentencing, and \$33,222 in recovered funds for the U.S. government. SIGAR initiated four new cases and closed eight, bringing the total number of ongoing investigations to 39.

SIGAR also continued conducting interviews and analysis in support of five Congressionally requested assessments including reviewing the factors that led to the collapse of the ANDSF and the Afghan government, the current status of U.S. funds and of on-budget U.S. assistance, and the emerging risks to the Afghan people.

AUDITS AND EVALUATIONS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 14 ongoing performance audits and evaluations, and 53 ongoing financial audits. These reviews are required by SIGAR's authorizing statute; completing them, despite the fall of the internationally supported Afghan government in August 2021, will yield information about use of funds, agency performance, and reconstruction effectiveness. This information can improve accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

Performance Audit Reports Issued

This quarter, SIGAR issued three performance-audit reports. A list of completed and ongoing performance audits can be found in Appendix C of this quarterly report.

Performance Audit 22-21-AR: Contracting in Afghanistan USAID Did Not Complete or Did Not Maintain Required Documentation for Eight of its 11 Terminated Awards

This audit examined USAID's termination of awards supporting reconstruction in Afghanistan between January 1, 2014, and December 31, 2020. Despite the August 2021 collapse of the former Afghan government, USAID continues to provide aid to Afghanistan, therefore the findings and recommendations contained in this report remain relevant. The objectives of this

audit were to assess the extent to which (1) USAID terminated awards in compliance with applicable laws, regulations, and policies; and (2) award terminations affected intended programmatic outcomes in Afghanistan.

Between January 1, 2014, and December 31, 2020, USAID implemented 698 awards to support the reconstruction of Afghanistan. Of those awards, USAID terminated 11; all were terminated for convenience of the government. They had a cumulative value of over \$390 million, of which \$172 million was disbursed prior to the terminations.

SIGAR determined that USAID either did not maintain or did not complete all of the required termination documentation for eight of the 11 awards, or almost 73%. As a result, USAID did not comply with applicable sections of the Code of Federal Regulations (CFR), Federal Acquisition Regulation (FAR), and USAID's own Automated Directives System (ADS). For the three awards where USAID provided all of the required termination documentation, SIGAR determined that USAID terminated them in compliance with CFR, FAR, and ADS guidance.

SIGAR examined the 11 terminated awards to determine if their termination affected USAID's intended programmatic outcomes. Most of the awards were terminated due to changes in USAID's programming strategy or because the programs were not achieving their expected results. For each terminated award, SIGAR examined every subsequent award USAID issued within the same technical office to determine whether they contained the same or similar goals, objectives, and metrics. SIGAR determined that none of the 11 terminations affected USAID's programming outcomes because USAID implemented subsequent awards that either (1) had similar goals and objectives to the terminated awards, (2) took over the goals and objectives directly from the terminated award, or (3) had goals and objectives that aligned with changes in strategy.

SIGAR made two recommendations to help ensure that USAID maintains all required award-termination records in compliance with federal regulations and their own internal guidance. SIGAR recommended that the USAID/Afghanistan Mission Director and the mission's Director of the Office of Acquisition and Assistance (1) take appropriate action to remind or retrain contracting officers about the importance of existing documentation requirements for terminating awards, and (2) take action to help ensure that responsible officials follow internal controls related to the completion and storage of award files.

Performance Audit 22-29-AR: Contracting with the Enemy DOD Has Not Fully Implemented Processes Intended to Prevent Payments to Enemies of the United States

Section 841 of the National Defense Authorization Act (NDAA) for fiscal year (FY) 2012 and Section 841 of the NDAA for FY 2015 directed DOD to take action to help prevent U.S. government contracting funds from

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going to persons or entities opposing (hereafter referred to as “enemy” or “Section 841 designee”) U.S. or Coalition forces involved in a contingency operation. DOD subsequently established processes and controls to implement Section 841 requirements. In an April 2013 audit, SIGAR identified weaknesses in DOD’s processes and controls for implementing Section 841 of the FY 2012 NDAA.

The objectives of this audit were to (1) evaluate DOD’s actions to address SIGAR’s seven 2013 recommendations; and (2) determine the extent to which DOD’s policies and procedures for implementing the FY 2015 NDAA’s “Never Contract with the Enemy” provisions have enabled DOD to identify and prevent funds disbursed under its contracts from being provided to persons or entities identified as actively supporting an insurgency or opposing U.S. or Coalition forces in Afghanistan.

SIGAR found that DOD did not implement all seven recommendations from SIGAR’s 2013 report, leaving DOD vulnerable to providing funds to enemies of U.S. and Coalition forces. Subcontracts are particularly vulnerable to funds being diverted in support of the enemy. Additionally, SIGAR found weaknesses in DOD’s processes for implementing Section 841 provisions. Because Section 841 requirements, as amended, will remain in effect through at least December 31, 2023, and the Taliban returned to power in August 2021, DOD has ample reason and opportunity to strengthen its processes and controls to prevent contract funds from being diverted to enemies, not only in Afghanistan but in other contingency environments.

SIGAR made four recommendations in this report. SIGAR recommended that DOD’s Principal Director, Defense Pricing and Contracting (1) establish or enforce procedures to ensure that new Section 841-identified persons or entities are added to the federal System for Award Management (SAM) exclusions list upon determination by the appropriate heads of contracting activities (HCA) to restrict the identified persons or entities; (2) take steps to enforce the requirement that Defense Federal Acquisition Regulations Supplement Clauses 252.225.7993 (“Prohibition on Providing Funds to the Enemy”) and 252.225.7975 (“Additional Access to Contractor and Subcontractor Records”) be included in contracts, unless HCAs provide justification for exemption; (3) take steps, in coordination with the covered combatant command(s), to ensure that notifications concerning Section 841 designees, whether through an automated or manual process, are accurate and issued in a timely manner; and (4) direct the HCAs to require that prime contractors make a representation to the best of the contractor’s knowledge or belief that it does not have subcontracts with Section 841 designees, prior to awarding contracts valued over \$50,000.

Performance Audit 22-34-AR: DOD's Salary Payments to the Afghan Ministry of Defense

DOD Did Not Use APPS as Intended and Internal Control Weaknesses Raise Questions About the Accuracy of \$232 Million in Salary Payments

The United States provided more than \$3 billion annually to support the Afghanistan National Defense and Security Forces (ANDSF) through the Afghanistan Security Forces Fund (ASFF) from FY 2019 to FY 2020. Of this \$3 billion, more than \$750 million paid the salaries of personnel at the Ministries of Defense (MOD) and Interior Affairs, respectively. To address issues in the ANDSF payroll process, in January 2016, the Department of Defense's (DOD) Combined Security Transition Command-Afghanistan (CSTC-A) started to develop requirements for a software system that would integrate ANDSF payroll, time and attendance, and human resources information. DOD awarded a contract to Netlinks Ltd. in March 2016 to create a software system that would automatically generate payroll calculations and other data required to process ANDSF salary payments. This system, the Afghan Personnel and Pay System (APPS), was designed to reduce the opportunities for corruption and improve the transparency, accountability, and auditability of the ANDSF payroll process. DOD reported spending \$64.8 million for APPS.

The objective of this audit was to determine the extent to which DOD, from FY 2019 through May 2021, provided accountability and oversight of the funds DOD provided to the Afghan government to pay the salaries of MOD personnel. SIGAR chose this scope because previous oversight by the Department of Defense Office of Inspector General concluded in July 2018, before APPS was declared fully operational for the MOD in October 2019.

SIGAR found that DOD spent approximately \$232 million on questionable salaries for MOD personnel that were calculated outside of APPS, paid to suspicious units or non-existent object codes, or never delivered to the accounts of MOD personnel. Specifically, SIGAR found that CSTC-A disbursed at least \$191.9 million for salaries calculated outside of APPS, in addition to over \$40.1 million more for salaries than was supported by APPS documentation. This occurred because DOD did not use APPS to manage all aspects of the MOD payroll process, did not create or enforce internal controls, and did not use all of the authorities granted to it to oversee the distribution of salary funds.

SIGAR made no recommendations in the report because after the events of August 2021, including the collapse of the ANDSF, the United States ceased funding for the salaries of MOD personnel. However, DOD and Congress may wish to consider SIGAR's report findings for future salary-assistance activities, particularly in a hostile environment like Afghanistan.

EVALUATION REPORTS ISSUED

- SIGAR 22-28-IP: Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials
- SIGAR 22-22-IP: Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise

Evaluation Reports Issued

This quarter, SIGAR issued two interim evaluation reports. The first reviewed the allegations of theft of funds from Afghanistan by former senior Afghan officials. The second, interim evaluation assessed the factors that led to the collapse of the ANDSF in August 2021.

Evaluation 22-28-IP: Theft of Funds from Afghanistan **An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials**

In June, SIGAR issued *Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials*. This interim evaluation assessed the validity of allegations that senior Afghan officials stole funds as the government collapsed. Although SIGAR found that some cash was taken from the grounds of the presidential palace and loaded onto helicopters, evidence indicates that the amount did not exceed \$1 million and may have been closer to \$500,000. Most of this money was believed to have come from several Afghan government operating budgets normally managed at the palace.

SIGAR also identified suspicious circumstances in which approximately \$5 million in cash was allegedly left behind at the presidential palace. The origins and purpose of this money are disputed, but it was supposedly divided among members of the Presidential Protective Service after the helicopters departed and before the Taliban captured the palace. SIGAR examined other examples of alleged theft by senior Afghan officials as the government collapsed, including tens of millions of dollars from the operating budget of the National Directorate of Security. More broadly, although there appears to have been ample opportunity and effort to plunder Afghan government coffers, at this time SIGAR does not have sufficient evidence to determine with certainty whether hundreds of millions of dollars were removed from the country by Afghan officials as the government collapsed or whether any stolen money was provided by the United States.

Evaluation 22-22-IP: Collapse of the Afghan National Defense and Security Forces

An Assessment of the Factors That Led to Its Demise

In response to directives from the House Armed Services Committee and House Committee on Oversight and Reform and its Subcommittee on National Security, SIGAR issued *Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise* as an interim report in May. The objectives of this evaluation were to (1) determine the factors that contributed to the ANDSF's collapse; (2) assess any underlying factors over the 20-year security sector assistance mission that contributed to the underdevelopment of important ANDSF

capabilities and readiness; and (3) account for all U.S.-provided ANDSF equipment and U.S.-trained personnel, where possible. SIGAR plans to issue a final report in fall 2022, which will include an assessment of the relative successes and failures of the U.S. mission to reconstruct the ANDSF.

SIGAR found six factors that accelerated the ANDSF's collapse in August 2021. The single most important near-term factor in the ANDSF's collapse was the U.S. decision to withdraw the U.S. military and its contractors from Afghanistan as called for in the February 2020 U.S.-Taliban agreement, signed under the Trump Administration and confirmed by President Biden in an April 2021 address to the nation. Many Afghans thought the U.S.-Taliban agreement was an act of bad faith and a signal that the U.S. was handing over Afghanistan to the enemy as it rushed to exit the country; its immediate effect was a dramatic loss in ANDSF morale. Other factors contributing to the ANDSF's collapse included the change in the U.S. military's level of support to the ANDSF, the ANDSF never achieving self-sustainment, Afghan President Ashraf Ghani's frequently changing ANDSF leaders and appointing loyalists, the Afghan government's failing to take responsibility for Afghan security through an implementation of a national security strategy, and the Taliban's military campaign effectively exploiting ANDSF weaknesses. These six factors intertwined and worked together, ending with the ANDSF's collapse.

Financial Audits

SIGAR launched its financial-audit program in 2012, after the Congress and the oversight community expressed concerns about oversight gaps and the growing backlog of incurred-cost audits for contracts and grants awarded in support of overseas contingency operations. SIGAR competitively selects independent accounting firms to conduct the financial audits and ensures that the audit work is performed in accordance with U.S. government auditing standards. Financial audits are coordinated with the federal inspector-general community to maximize financial-audit coverage and avoid duplicative efforts.

This quarter, SIGAR completed eight financial audits of U.S.-funded projects to rebuild Afghanistan. An additional 53 ongoing financial audits are reviewing nearly \$655 million in auditable costs, as shown in Table 2.1 on the next page. A list of completed and ongoing financial audits can be found in Appendix C of this quarterly report.

SIGAR issues each financial-audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on **questioned amounts** identified in the report's audit findings. Since the program's inception, SIGAR's financial audits have identified nearly \$521 million in **questioned costs** and \$366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

Questioned amounts: the sum of potentially unallowable questioned costs and unpaid interest on advanced federal funds or other revenue amounts payable to the government.

Questioned costs: costs determined to be potentially unallowable. The two types of questioned costs are (1) ineligible costs (violation of a law, regulation, contract, grant, cooperative agreement, etc. or an unnecessary or unreasonable expenditure of funds); and (2) unsupported costs (those not supported by adequate documentation or proper approvals at the time of an audit).

FINANCIAL AUDIT REPORTS ISSUED

- Financial Audit SIGAR-22-33-FA: Audit of Costs Incurred by Management Systems International Inc.
- Financial Audit SIGAR-22-32-FA: Audit of Costs Incurred by DAI Global LLC
- Financial Audit SIGAR-22-31-FA: Audit of Costs Incurred by DAI Global LLC
- Financial Audit SIGAR-22-30-FA: Audit of Costs Incurred by ITF Enhancing Human Security
- Financial Audit SIGAR-22-27-FA: Audit of Costs Incurred by Norwegian People's Aid
- Financial Audit SIGAR-22-26-FA: Audit of Costs Incurred by Chemonics International Inc.
- Financial Audit SIGAR-22-25-FA: Audit of Costs Incurred by Roots of Peace
- Financial Audit SIGAR-22-24-FA: Audit of Costs Incurred by Davis Management Group Inc.

SIGAR OVERSIGHT ACTIVITIES

TABLE 2.1

SIGAR'S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
206 completed audits	\$9.15
53 ongoing audits	0.65
Total	\$9.80

Note: Numbers have been rounded. Coverage includes audit-able costs incurred by implementers through U.S.-funded Afghanistan reconstruction contracts, grants, and cooperative agreements.

Source: SIGAR Audits and Inspections Directorate.

As of June 30, 2022, funding agencies had disallowed nearly \$29 million in questioned amounts, which are thereby subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits also have identified and reported 663 compliance findings and 729 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The eight financial audits completed this quarter identified \$280,373 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 22-24-FA: USAID's Afghanistan Trade Show Support Activity

Audit of Costs Incurred by Davis Management Group Inc.

On June 7, 2018, USAID awarded a 30-month, time and materials contract worth \$3,999,174 to Davis Management Group Inc. (Davis) to support the Trade Show Support Activity in Afghanistan. The objective of the activity was to, among other things, organize, support, and facilitate trade shows, business events, exhibitions, or other forums where Afghan businesses could interact with potential buyers and importers. The contract had a period of performance from June 11, 2018, through December 12, 2020. USAID modified the contract four times, and increased the total funding to \$6,921,728. The contract's period of performance remained unchanged.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$6,240,939 in costs charged to the contract from June 11, 2018, through December 12, 2020. The auditors identified three deficiencies in Davis' internal controls and three instances of noncompliance with the terms of the contract. Because of these issues, Conrad identified a total of \$247,081 in questioned costs.

Financial Audit 22-25-FA: USAID's Agriculture Marketing Program in Afghanistan

Audit of Costs Incurred by Roots of Peace

On January 28, 2020, USAID awarded a three-year cooperative agreement to Roots of Peace to support the Agriculture Marketing Program in Afghanistan. The objective of the program is to improve the livelihoods of Afghan exporters and farmers by expanding the number of export products and developing new markets for Afghan exports. The initial obligated amount for the agreement was \$5,000,000; after three modifications, the total obligation increased to \$15,000,000. The agreement's period of performance is ongoing and spans from January 28, 2020, through January 27, 2023.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$6,006,035 in costs charged to the agreement from January 28, 2020, through January 31, 2021. Conrad identified four significant deficiencies in Roots of Peace's internal controls and four instances of noncompliance with the terms of the cooperative agreement. Because of these issues, Conrad identified a total of \$20,653 in questioned costs.

Financial Audit 22-26-FA: USAID's Capacity Building Activity for the Afghan Ministry of Education

Audit of Costs Incurred by Chemonics International Inc.

On February 1, 2017, USAID awarded a five-year, \$23,212,617 contract to Chemonics International Inc. (Chemonics) to implement a capacity-building activity for the Afghan Ministry of Education. The activity supported the ministry's goal of preparing skilled, competent citizens to sustain Afghanistan's socioeconomic development and social cohesion by improving systems related to education management information, teacher recruitment, payroll, internal audits, and resource planning and allocation. USAID modified the contract nine times; the total award amount and period of performance, ending January 31, 2022, did not change.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$4,624,804 in costs charged to the contract from January 1, 2020, through January 31, 2021. Conrad identified three deficiencies in Chemonics' internal controls, two of which were significant, and three instances of noncompliance with the terms of the contract. Because of these issues, Conrad identified a total of \$12,639 in questioned costs.

Financial Audit 22-27-FA: Department of State's Third-Party Monitoring and Oversight of Its Conventional Weapons Destruction Program in Afghanistan

Audit of Costs Incurred by Norwegian People's Aid

On September 27, 2017, the U.S. Department of State (State) awarded a \$1,000,000 cooperative agreement to Norwegian People's Aid (NPA) to support the third-party monitoring and oversight of State's Conventional Weapons Destruction (CWD) program in Afghanistan. The program's objectives were to provide personnel, resources, supplies, and grant management and advisory services to 15 or more of State's CWD projects. State modified the contract nine times; the total award amount increased to \$11,505,605, and the period of performance extended from August 31, 2018, to July 15, 2022.

SIGAR's financial audit, performed by Davis Farr LLP (Davis Farr), reviewed \$8,827,764 in costs charged to the agreement from September 27, 2017, through July 15, 2021. Davis Farr found no material weaknesses or significant deficiencies in NPA's internal controls, or any instances

of noncompliance with the terms and conditions of the agreement. Accordingly, the auditors identified no questioned costs.

Financial Audit 22-30-FA: Department of State's Capacity Support to Mine Action Coordination in Afghanistan

Audit of Costs Incurred by ITF Enhancing Human Security

On September 27, 2017, the U.S. Department of State (State) awarded a \$1,000,000 cooperative agreement to ITF Enhancing Human Security (ITF) to strengthen the Afghan government's capacity to coordinate mine action activities. The agreement required ITF to support the Afghanistan National Disaster Management Agency's Directorate for Mine Action Coordination and, among other things, provide quality assurance, post-demining impact assessments, and surveys of land contaminated with explosive remnants of war. State modified the agreement seven times; the total award amount increased to \$6,538,708, and the period of performance extended from September 30, 2018, through June 30, 2022.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed \$3,700,924 in costs charged to the agreement from October 1, 2018, through July 31, 2021. Davis Farr found no material weaknesses or significant deficiencies in ITF's internal controls, or any instances of noncompliance with the terms and conditions of the agreement. Accordingly, the auditors identified no questioned costs.

Financial Audit 22-31-FA: USAID's Value Chains–High Value Crops Activity

Audit of Costs Incurred by DAI Global LLC

On August 2, 2018, USAID Mission to Afghanistan awarded a five-year, \$54,958,860 cost-plus-fixed-fee contract to DAI Global LLC (DAI) to implement the Afghanistan Value Chains–High Value Crops Activity. The purpose of this activity is to, among other things, drive growth, create jobs within high-value horticulture, and increase spice and medicinal crop value chains. USAID modified the contract nine times; the total award amount and period of performance, ending August 1, 2023, did not change.

SIGAR's financial audit, performed by Castro & Company (Castro), reviewed \$17,961,641 in costs charged to the contract from December 1, 2019, through July 31, 2021. Castro identified one deficiency in DAI's internal controls, which Castro also categorized as an instance of noncompliance with the terms of the contract. Castro identified no questioned costs connected to these issues.

Financial Audit 22-32-FA: USAID's Value Chains–Livestock Activity

Audit of Costs Incurred by DAI Global LLC

On June 9, 2018, USAID Mission to Afghanistan awarded a five-year, \$55,672,170 cost-plus-fixed-fee contract to DAI Global LLC to implement

the Afghanistan Value Chains–Livestock Activity. The purpose of the activity is to provide support for poultry, livestock, and dairy product value chains. USAID modified the contract eight times; the total award amount and period of performance, ending June 9, 2023, did not change.

SIGAR’s financial audit, performed by Castro & Company LLC, reviewed \$16,560,893 in costs charged to the contract from December 1, 2019, through July 31, 2021. Castro identified two deficiencies in DAI’s internal controls, which Castro also categorized as instances of noncompliance with the terms of the contract. Castro identified no questioned costs connected to these issues.

Financial Audit 22-33-FA: USAID’s Afghanistan Monitoring, Evaluation, and Learning Activity

Audit of Costs Incurred by Management Systems International Inc.

On March 13, 2019, USAID’s Mission to Afghanistan awarded a five-year, \$39,848,003 cost-plus-fixed-fee contract to Management Systems International Inc. (MSI) in support of the Afghanistan Monitoring, Evaluation, and Learning Activity. The purpose of the activity is to strengthen the implementation of the Mission’s development programs in Afghanistan. Although USAID modified the contract 20 times, the total award amount and the program’s end date of March 12, 2024, did not change.

SIGAR’s financial audit, performed by Castro & Company LLC, reviewed \$5,123,142 in costs charged to the contract from July 1, 2020, through March 12, 2021. Castro found no material weaknesses or significant deficiencies in MSI’s internal controls, or any instances of noncompliance with the terms and conditions of the contract. Accordingly, the auditors identified no questioned costs.

Status of SIGAR Recommendations

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. This quarter, SIGAR closed four recommendations contained in three performance-audit, inspection, and financial-audit reports.

From 2009 through June 2022, SIGAR issued 445 audits, alert letters, and inspection reports, and made 1,251 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,137 of these recommendations, about 91%. Closing a recommendation generally indicates SIGAR’s assessment that the audited agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as “Not Implemented”; SIGAR closed a total of 243 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

SIGAR OVERSIGHT ACTIVITIES

SIGAR is also required to report on any significant recommendations from prior reports on which corrective action has not been completed. This quarter, SIGAR continued to monitor agency actions on 114 open recommendations. Of these recommendations, 61 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

For a complete list of open recommendations, see www.sigar.mil.

LESSONS LEARNED PROGRAM REPORT ISSUED

- SIGAR-22-23-LL: Police in Conflict: Lessons from the U.S. Experience in Afghanistan

LESSONS LEARNED

SIGAR's Lessons Learned Program was created to identify lessons and make recommendations to Congress and executive branch agencies on ways to improve current and future reconstruction efforts. The program has issued 12 lessons learned reports to date, including one report this quarter.

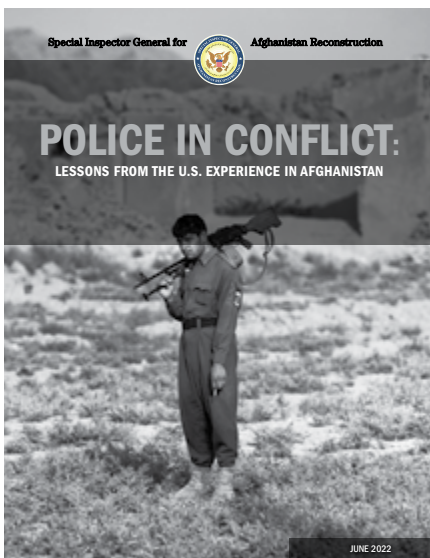
Lessons Learned Program Report Issued

Police in Conflict: Lessons from the U.S. Experience in Afghanistan

This quarter, the Lessons Learned Program issued *Police in Conflict*, an in-depth examination of the 20-year U.S. and international mission to reconstruct the Afghan police. The report highlights the difficulty of fighting a heavily armed insurgency while trying to develop indigenous law enforcement and civilian policing capabilities.

As the Taliban-led insurgency gained inroads into southern and eastern Afghanistan in 2004 and violence escalated, the United States and the international community transitioned from a civilian-led to a military-led police assistance mission. The result of this policy shift was that the Afghan police force became increasingly militarized, and its focus became fighting insurgents rather than arresting common criminals and gangsters—many of whom were members of or closely affiliated with the Afghan government—who threatened the everyday lives of Afghan citizens.

This militarization, along with the U.S. focus on counterinsurgency operations, ended up empowering and supporting warlords-turned-police chiefs who were tactically proficient in fighting, but were also known to be human-rights abusers and criminals. Police advisors often faced a moral dilemma: whether to partner with corrupt and abusive, yet militarily effective police officials who had the support of key portions of the local population, or refuse and risk rising instability, the loss of support for the U.S. intervention, and the reduction of the United States' ability to target and disrupt terrorist cells.



Police in Conflict Lessons Learned Program report cover.

CONGRESSIONALLY DIRECTED ASSESSMENTS

This quarter, SIGAR continued work on five evaluations directed by Congress to assess what led to last summer's events in Afghanistan and their repercussions.

1 Collapse of the Afghan Government

SIGAR is evaluating the factors that contributed to the collapse of the Afghan government in August 2021, including chronic challenges to Afghan state authority and legitimacy since 2002, and the relative success or failure of U.S. reconstruction efforts to build and sustain Afghan governing institutions. SIGAR has so far collected testimony from a diverse assortment of Afghan, American, and international interviewees who shared their insight on the downfall of the former Afghan government.

2 Collapse of the Afghan National Defense and Security Forces

SIGAR is identifying the factors that contributed to the collapse of the Afghan National Defense and Security Forces in August 2021. SIGAR is accomplishing this task by assessing the ANDSF's performance from February 2020 to August 2021, as well as the factors that contributed to the ANDSF's rapid dissolution. SIGAR is also documenting the underlying causes that contributed to the underdevelopment of important ANDSF capabilities over the 20-year security assistance mission, and providing an accounting—where possible—of the status of U.S.-supplied equipment and U.S.-trained ANDSF personnel. SIGAR conducted numerous interviews with senior Afghan and U.S. officials to gain insights into ANDSF weaknesses and to learn about what unfolded during the last 18 months of the U.S. mission in Afghanistan. In May 2022, SIGAR issued an interim report concluding the U.S. military withdrawal was an important factor in the collapse of the ANDSF as the decision to withdraw changed the calculus and behaviors of the United States, Afghan government, and the Taliban.

3 Current Status of U.S. Funds

SIGAR continues to conduct fieldwork to determine the status of U.S. funding appropriated for the reconstruction of Afghanistan through all modalities, including on-budget, off-budget, multilateral trust funds, and U.S. government agencies. Last quarter, SIGAR issued a report on the current status of U.S. funds with data from USAID, State, DOD, U.S. Agency for Global Media, DEA, and the U.S. International Development Finance Corporation. SIGAR continues to review data received from U.S. agencies on the status of U.S. funding appropriated for the reconstruction of Afghanistan for an additional forthcoming assessment.

4 On-Budget U.S. Assistance

SIGAR is performing fieldwork to evaluate the extent to which the Taliban has access to U.S. on-budget assistance; U.S. equipment, vehicles, property, and assets abandoned in Afghanistan; and U.S.-funded equipment and defense articles previously provided to the Afghan government and the ANDSF. This assessment also seeks to evaluate any mechanisms the U.S. government is using to recoup or recapture this funding and equipment. The scope of this assessment covers February 2020—the start of a signed commitment between the U.S. government and the Taliban—to the present. SIGAR has submitted requests for information to DOD, State, and USAID, and has interviewed Afghan and U.S. government officials knowledgeable of the events surrounding the U.S. withdrawal and the collapse of the Afghan government.

5 Risks to the Afghan People

SIGAR has completed fieldwork and is drafting a report on the status of, and potential risks to, the Afghan people and civil society organizations resulting from the Taliban's return to power. The assessment's scope covers February 2020—the start of a signed commitment between the U.S. government and the Taliban—to the present. To date, SIGAR has primarily conducted interviews with personnel identified as facing risks across five sectors: Afghan women and girls, journalists, educational institutions, health-care operations, and nongovernmental institutions.

Lessons Learned Program Briefings

Briefing for the UK Independent Commission for Aid Impact

In June, the UK Independent Commission for Aid Impact (ICAI) requested a series of meetings with SIGAR's Lessons Learned Program to help understand U.S. lessons as the UK government conducts its own analysis about aid effectiveness to Afghanistan since 2015. Over the course of the month, the program hosted five meetings on topics including subnational governance, support to women and girls, economic development, and security sector assistance.

Briefing for DOD's Peacekeeping and Stability Operations Institute

Lessons Learned team lead David Young traveled to Carlisle, Pennsylvania, to brief DOD's Peacekeeping and Stability Operations Institute on best practices in DOD support to stabilization efforts.

Briefing for the Libyan External Office

In March of 2022, the Tunisia-based Libyan External Office, as the U.S. Embassy in Tripoli is known, asked SIGAR to provide feedback on the draft Global Fragility Act Strategic Framework for that country. The Global Fragility Act, passed in December 2019 as part of the FY 2020 Consolidated Appropriations Act (Title V of Div J, Pub. L. No. 116-94), is an effort to transform the way the U.S. government approaches conflict prevention and stabilization. In April, the Biden administration announced four countries (including Libya) and one region where the new approach will be piloted over a 10-year period. The Global Fragility Act mandates fixes for a number of the stabilization challenges identified by SIGAR's 2018 *Stabilization*, 2021 *Risk of Doing the Wrong Thing Perfectly*, and 2021 *What We Need to Learn* reports.

INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in one guilty plea, one sentencing, and \$33,222 in recovered funds for the U.S. government. SIGAR initiated four cases and closed eight, bringing the total number of ongoing investigations to 39.

To date, SIGAR investigations have resulted in a cumulative total of 164 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately \$1.65 billion.

Former Company Executive Officer Pleads Guilty to False Claims

On May 19, 2022, in the Northern District of Alabama, Paul Daigle pleaded guilty to false claims in connection to his involvement in a scheme to defraud the U.S. government.

Daigle and co-conspirator Keith Woolford were executives for AAL USA, a Department of Defense subcontractor engaged in the repair and maintenance of aircraft in Afghanistan under contracts issued from Redstone Arsenal, in Huntsville, Alabama. Chief Executive Officer Daigle and Chief Financial Officer Woolford perpetrated a scheme to fill contract-labor positions with employees who did not meet the education requirements, and in some cases, with employees who were not actually assigned work on the contract. To satisfy the requirements of the labor categories contained in the statement of work for a U.S. government contract, they instructed employees to obtain fake college degrees from an online diploma mill. As a result of the scheme, false invoices were created and passed to the prime contractor, and then on to the U.S. government for payment.

As previously reported, Woolford pleaded guilty to conspiracy in 2020. Through prime contractor Lockheed Martin, he submitted multiple invoices for payment, including one for approximately \$1,872,280. He knew the invoice contained materially false information because it incorporated inflated hourly rates for nonqualifying labor, and contained a false certification that the billed services had been performed.

The investigation is being conducted by SIGAR, the Defense Criminal Investigative Service (DCIS), and the U.S. Army Criminal Investigations Division Major Procurement Fraud Unit.

Former Employee of U.S. Government Subcontractor Sentenced for Fraud

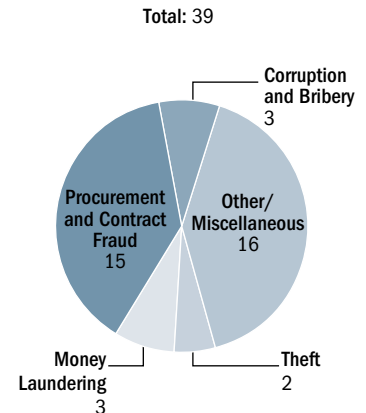
On May 25, 2022, in U.S. District Court, District of Columbia, Kenneth O. Coates was sentenced to one year of supervised probation after pleading guilty to one count of major fraud against the United States.

Coates was employed as regional recruitment manager by a U.S. government subcontractor to recruit candidates for positions as language interpreters working with the U.S. military. He and his co-conspirators circumvented procedures designed to ensure candidates met minimum proficiency standards, which resulted in unqualified language interpreters being hired and later deployed alongside U.S. combat forces in Afghanistan. To carry out this scheme, they conspired with others to commit wire fraud and major fraud against the United States. The co-conspirators obtained financial bonuses from their employer based on the number of candidates hired through their efforts.

To date, five co-conspirators have pleaded guilty as a result of the SIGAR-led investigation.

FIGURE 2.1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS



Source: SIGAR Investigations Directorate, 7/11/2022.

Investigative Assessment Results in \$33,222 Recovery for the U.S. Government

During 2018, SIGAR initiated an investigative assessment of the Defense Base Act (DBA) insurance industry due to the escalating rise in the cost of DBA insurance required by contractors working overseas, including Afghanistan. Following the assessment, the Department of Justice Civil Division opened an inquiry to determine if Civil False Claims Act violations relating to DBA insurance had occurred. In July 2020, SIGAR served 19 Inspector General subpoenas for a variety of documents to DBA insurance brokers, DBA carriers and U.S. contractors, including Reed International, a U.S. Department of Defense contractor. During the process of subpoena production, Reed International's retained counsel informed the investigative team that Reed had discovered \$33,222 in DBA premium refunds that should have been remitted to the U.S. government.

During the course of an insurance cycle, initial DBA premiums are computed based upon the estimated payroll. If a contractor's estimated payroll is greater than its actual payroll, the contractor receives a refund which is subsequently returned to the U.S. government. In this instance, Reed had received \$33,222 in refunds that had not been returned to the U.S. government.

In coordination with the Defense Finance and Accounting Service (DFAS) and Reed International, SIGAR helped determine the best method to return the funds and in May 2021, DFAS confirmed that the U.S. Treasury had been issued the refund of \$33,222.

To ensure due diligence by Reed, SIGAR obtained assistance from the Defense Contract Audit Agency (DCAA) office of Investigative Support to conduct an audit of Reed's records. Upon its completion in July 2022, the audit found no discrepancies and no evidence of intent to withhold the refunds to the U.S. government.

OTHER SIGAR OVERSIGHT ACTIVITIES

Inspector General Sopko Speaks at Mid-Coast Forum on Foreign Relations

On July 11, Inspector General Sopko was the featured speaker at the Mid-Coast Forum on Foreign Relations in Rockland, Maine. His remarks, "Afghanistan: Lessons Unlearned," emphasized the importance of establishing rigorous oversight of foreign and security assistance efforts from the initiation of U.S. engagement; the need to take all available steps to ensure that assistance provided in a conflict environment does not exacerbate corruption in the host nation; and highlighted the need for better interagency cooperation, particularly between civilian and military agencies, as well as the need to reform policies that encourage frequent personnel rotations

and excessive risk-aversion that inhibit civilian personnel from effectively doing their jobs. Overall, IG Sopko emphasized the need to learn the lessons SIGAR and others have identified from the 20-year effort in Afghanistan and apply those lessons to future international assistance endeavors. His remarks were later broadcast on Maine Public Radio.

SIGAR BUDGET

For fiscal year 2022, SIGAR is funded under H.R. 2471, the Consolidated Appropriations Act, 2022, signed into law on March 15, 2022. The Act provides \$40 million to support SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management and Support, and Research and Analysis Directorates, and the Lessons Learned Program.

SIGAR STAFF

With 157 employees on board at the end of the quarter, SIGAR's staff count was unchanged from the last quarterly report to Congress. No SIGAR employees worked in Afghanistan during this reporting period. SIGAR's employee count is expected to total 149 as of July 30.

“Once again, we reiterate our call to the Taliban to reverse these restrictions on education, employment, and movement ... The contribution of women will allow Afghanistan to prosper in the years ahead; but the exclusion of women and girls will erase the possibility of stability and economic gains in Afghanistan.”

— *Ambassador Linda Thomas-Greenfield*

3 RECONSTRUCTION UPDATE



RECONSTRUCTION UPDATE CONTENTS

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Photo on previous page

Afghan workers load a truck in a convoy carrying tents, blankets, clothes, toolkits, and other basic items to assist families whose homes were destroyed in a June 22, 2022, earthquake. (IOM Afghanistan photo)



RECONSTRUCTION IN BRIEF

Section 3 of this quarterly report summarizes the key events of the reporting period as well as the programs and projects concerning Afghanistan reconstruction in: Funding, Security and Governance, and Economic and Social Development.

Taliban Repress Women

- The Taliban announced additional restrictions on women, requiring them to cover themselves fully in public, including their faces. Violations will now result in jail time for male heads of household. The policy was later expanded to include women newscasters. The restrictions sparked national protest and international condemnation.
- The UN Human Rights Council passed a resolution on the situation of human rights of women and girls in Afghanistan, seeking the reversal of Taliban policies that restrict women's rights, roles, and responsibilities in society.

Anti-Taliban Factions Try to Organize

- Armed anti-Taliban factions are active in multiple provinces. Some political opposition groups are trying to organize themselves for negotiations with the Taliban.
- The Taliban helped mediate an ongoing ceasefire between the Pakistan government and the Pakistani Taliban.
- Islamic State-Khorasan attacks have declined, but are spreading geographically.
- The United States continues to press the Taliban on key interests including equal rights, forming an inclusive government, and counterterrorism commitments following a series of Taliban policies curtailing civic rights.

Millions of Afghans Face Food Insecurity

- The UN World Food Programme projects that 18.9 million Afghans will face acute food insecurity between June and November 2022, including 4.7 million children and pregnant and lactating women. Some 19.7 million Afghans faced acute malnutrition between March and May 2022.

- A 5.9-magnitude earthquake struck eastern Afghanistan, killing at least 1,000 people and injuring 3,000. Taliban supreme leader Haibatullah Akhundzada made a rare plea for international help in response efforts.
- The Taliban released their first annual budget since taking power, outlining 231.4 billion afghani (\$2.6 billion) in expenditures and forecasting 186.7 afghani (\$2.1 billion) in domestic revenues for 2022.
- The Taliban signed an agreement with a United Arab Emirates state-run aviation company to manage ground handling and security operations at international airports in Kabul, Kandahar, and Herat.

U.S. Reconstruction Funding

- Cumulative appropriations for reconstruction and related agency operations in Afghanistan since 2002 fell to \$146.08 billion in the quarter ending June 30, 2022.
- Of the \$118.82 billion (77% of total) appropriated to the six largest active reconstruction funds, about \$1.86 billion remained for possible disbursement.
- The UN's Office for the Coordination of Humanitarian Affairs reported donor contributions of \$2.25 billion for Afghan humanitarian assistance in 2021. The United States was the largest donor.
- DOD's latest *Cost of War Report* said its cumulative obligations for Afghanistan, including warfighting and DOD reconstruction programming, had reached \$849.7 billion. Cumulative Afghanistan reconstruction and related obligations reported by State, USAID, and other civilian agencies reached \$50.1 billion.
- The Costs of War Project at Brown University's Watson Institute estimated Afghanistan war costs at \$2.26 trillion—far higher than DOD's estimate—using a broader definition of costs.

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STATUS OF FUNDS

In accord with SIGAR's legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan. As of June 30, 2022, the United States government had appropriated or otherwise made available approximately \$146.08 billion in funds for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

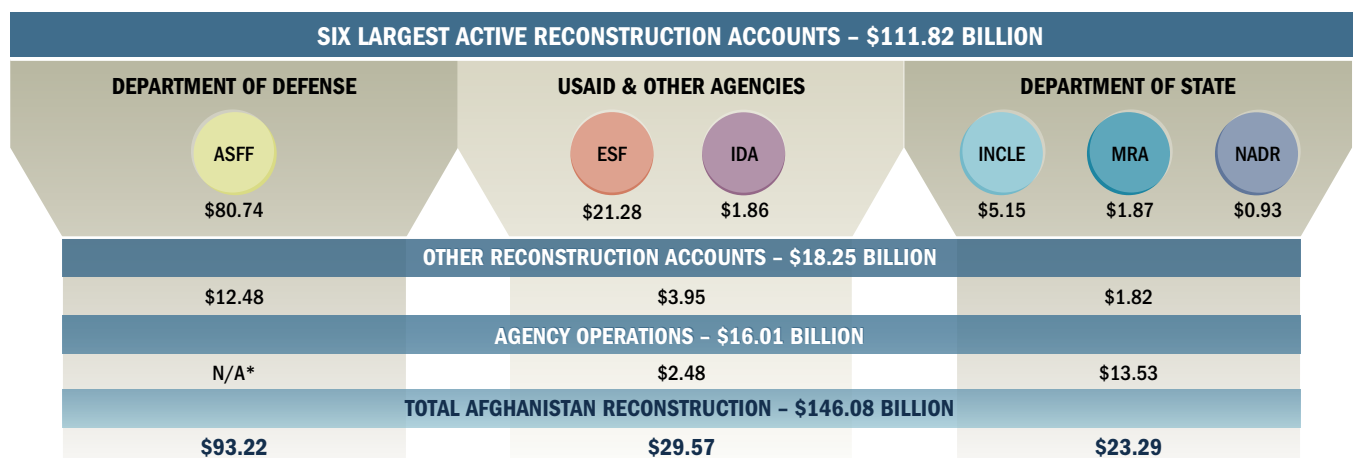
- \$88.85 billion for security (including \$4.60 billion for counternarcotics initiatives)
- \$36.07 billion for governance and development (including \$4.22 billion for additional counternarcotics initiatives)
- \$5.15 billion for humanitarian aid
- \$16.01 billion for agency operations

ASFF: Afghanistan Security Forces Fund
ESF: Economic Support Fund
IDA: International Disaster Assistance
INCLE: International Narcotics Control and Law Enforcement
MRA: Migration and Refugee Assistance
NADR: Non-Proliferation, Antiterrorism, Demining, and Related Programs

Figure F.1 shows the six largest active U.S. funds that contribute to these efforts. SIGAR previously reported on the seven largest active funds, but one of these funds, the Commanders' Emergency Response Program account, was not reauthorized in the National Defense Authorization Act, 2022, for use in FY 2022 and the account had no unliquidated obligations at September 30, 2021. It has therefore been removed from this section of SIGAR's reporting.

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION, FY 2002 TO FY 2022 Q3 (\$ BILLIONS)

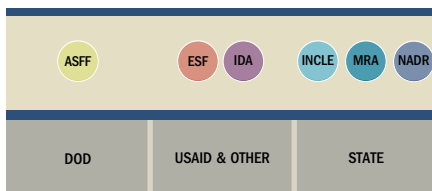


*The Department of Defense and its Office of Inspector General have not provided Agency Operations costs as described in the section "DOD Costs of Reconstruction Not Reported by SIGAR" in Status of Funds.

Note: Numbers have been rounded.

Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

STATUS OF FUNDS



The amount provided to the six largest active U.S. funds represents more than 76.5% (more than \$111.82 billion) of total reconstruction assistance to Afghanistan since FY 2002. Of this amount, more than 93.2% (more than \$104.23 billion) has been obligated, and nearly 92.1% (nearly \$102.94 billion) has been disbursed. An estimated \$6.78 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

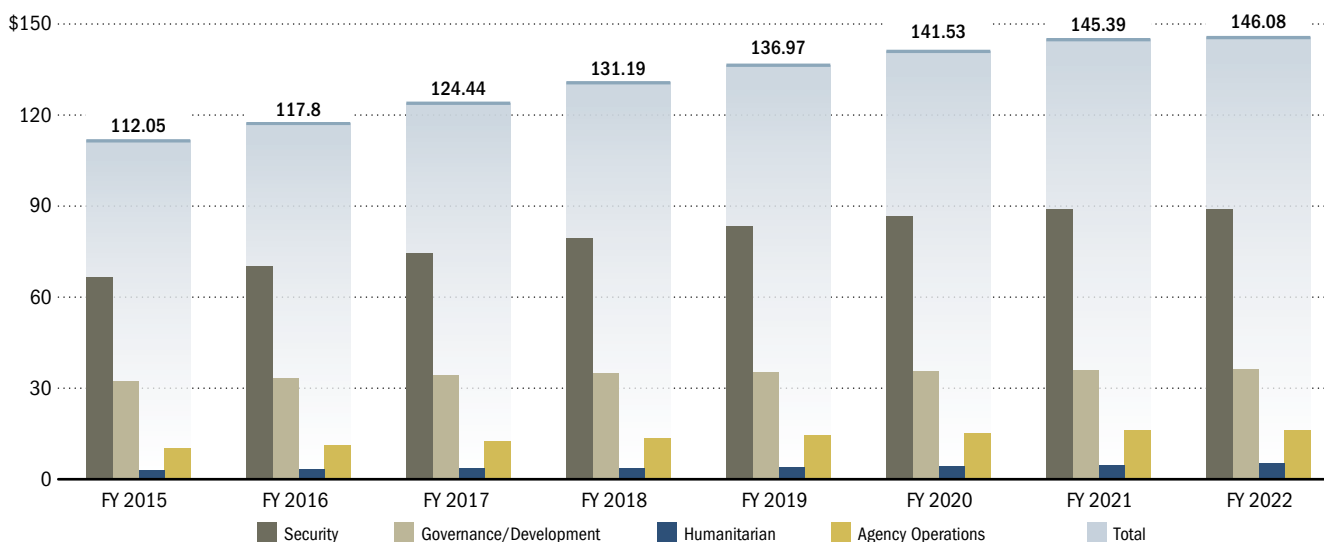
As of June 30, 2022, cumulative appropriations for reconstruction and related agency operation expenses for Afghanistan totaled approximately \$146.08 billion, as shown in Figure F.2. This total comprises four major categories of reconstruction funding: security, governance and development, humanitarian, and agency operations. Approximately \$8.82 billion of these funds supported counternarcotics initiatives that crosscut the categories of security (\$4.60 billion) and governance and development (\$4.22 billion). For complete information regarding U.S. appropriations, see Appendix B.

Following the collapse of the Afghan government on August 15, 2021, the U.S. government took steps in September 2021 to reallocate funds previously made available for Afghanistan reconstruction that were no longer required, such as:

- DOD reprogrammed Afghanistan Security Forces Fund (ASFF) FY 2021 balances of nearly \$1.31 billion and FY 2020 balances of nearly \$146.19 million to other purposes in the quarter ending September 30, 2021, and rescinded an additional \$700.00 million in ASFF FY 2021 balances in the quarter ending June 30, 2022.¹
- State de-allotted nearly \$93.03 million in International Narcotics Control and Law Enforcement (INCLE) FY 2020 and FY 2016 balances in the quarter ending September 30, 2021; de-allotted nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in the quarter ending March 31, 2022; and de-allotted more than \$186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in the quarter ending

FIGURE F.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF JUNE 30, 2022 (\$ BILLIONS)



Note: Numbers have been rounded.

Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

STATUS OF FUNDS

June 30, 2022. Some portion of these de-allotments might be applied to the \$105.00 million rescission of INCLE funds mandated in Pub. L. No. 117-103 by no later than September 30, 2022.²

- USAID rescinded more than \$73.07 million in Economic Support Fund (ESF) FY 2020 funds as part of a State-USAID mandatory rescission in the quarter ending September 30, 2021, and de-obligated nearly \$617.27 million in ESF FY 2017, FY 2018, and FY 2019 funds in the quarter ending June 30, 2022. Some portion or all of these de-obligations might be applied to the more than \$855.64 million rescission of ESF funds mandated in Pub. L. No. 117-103 by no later than September 30, 2022.³

Funding for programs in Afghanistan following the August 15, 2021, collapse of the Afghan government has been provided by a mix of new FY 2022 appropriations and funds appropriated in prior years that are mostly executed by multilateral institutions. The FY 2022 appropriations of \$0.69 billion shown below in Figure F.3 consists largely of humanitarian assistance, with the International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA) accounts receiving appropriations of \$451.18 million and \$126.93 million, respectively, through June 30, 2022.

Additional FY 2022 funding for Afghanistan reconstruction will be determined when the Section 653(a) allocation of FY 2022 foreign assistance to Afghanistan and other countries is concluded, as expected, in the quarter ending September 30, 2022. This process is expected to provide funds to the ESF, INCLE, Global Health Programs (GHP), and Non-Proliferation,

Rescission: Legislation enacted by Congress that cancels the availability of budget authority previously enacted before the authority would otherwise expire.

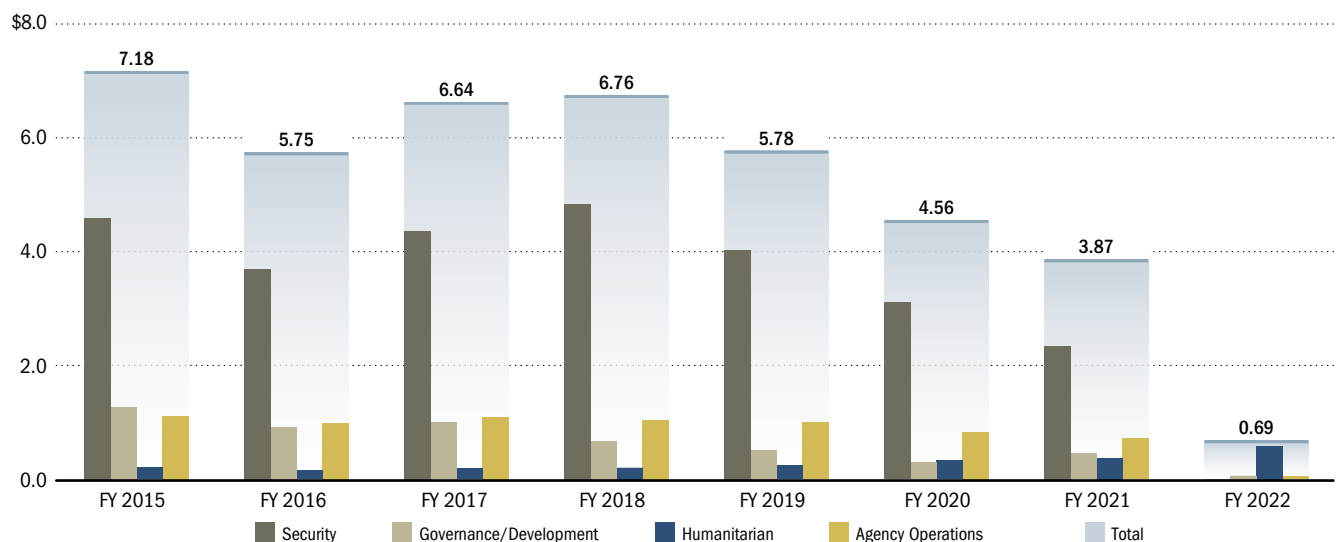
Reprogramming: Shifting funds within an appropriation or fund to use them for purposes other than those contemplated at the time of appropriation.

De-allotment: Returning allotted funds to a central budget authority who may then re-allot or use those funds for other purposes (e.g., rescission or reprogramming).

Source: GAO, Glossary of Terms Used in the Federal Budget Process, 9/2005; State response to SIGAR data call, 7/26/2022.

FIGURE F.3

ANNUAL APPROPRIATIONS BY FUNDING CATEGORY (\$ BILLIONS)



Note: Numbers have been rounded.

Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

STATUS OF FUNDS

TABLE F.1

U.S. ON-BUDGET ASSISTANCE TO AFGHANISTAN (2002–AUGUST 2021) (\$ MILLIONS)	
	Disbursements
Total On-Budget Assistance	\$17,314.17
Government-to-Government	11,355.23
DOD	10,493.25
USAID	776.79
State	85.19
Multilateral Trust Funds	5,958.93
ARTF	4,127.68
LOTFA	1,677.58
AITF	153.67

Note: Numbers have been rounded. LOTFA disbursements reflect refund in 2022.

Source: USAID, response to SIGAR data call, 7/19/2022; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 10/21/2021; World Bank, ARTF: Administrator's Report on Financial Status as of January 20, 2022 (end of 1st month of FY 1401), accessed 4/15/2022; UNDP, LOTFA Receipts and Refunds 2002–2022 (Combined Bilateral and MPTF Mechanisms), updated 6/30/2022, in response to SIGAR data call, 7/20/2022.

Antiterrorism, Demining, and Related Programs (NADR) accounts for Afghanistan. Supplemental Afghanistan appropriation acts enacted in July, September, and December 2021, primarily for Operation Allies Refuge and Operation Allies Welcome, also included significant funding for the Migration and Refugee Assistance (MRA) and International Disaster Assistance (IDA) accounts. These accounts have been used for humanitarian assistance to Afghans in Afghanistan and the region in past quarters.⁴

The United States provided more than \$17.31 billion in on-budget assistance to the government of Afghanistan from 2002 through the August 2021 fall of the Afghan government. This included nearly \$11.36 billion provided to Afghan government ministries and institutions, and nearly \$5.96 billion provided to three multilateral trust funds: the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the United Nations Development Programme-managed Law and Order Trust Fund for Afghanistan (LOTFA), and the Asian Development Bank-managed Afghanistan Infrastructure Trust Fund (AITF), as shown on Table F.1.

U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

DOD's latest *Cost of War Report*, dated September 30, 2021, said its cumulative obligations for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including U.S. warfighting and DOD reconstruction programs, had reached \$849.7 billion.⁵ DOD and SIGAR jointly provide oversight for security-related reconstruction funding accounting for \$86.8 billion of this amount. State, USAID, and other civilian agencies report cumulative obligations of \$50.1 billion for Afghanistan reconstruction, which when added to the DOD amount results in \$136.9 billion obligated for Afghanistan reconstruction through that date, as shown in Figure F.4. This cost of reconstruction equals 15% of the \$899.7 billion obligated by all U.S. government agencies in Afghanistan.

DOD Costs of Reconstruction Not Reported by SIGAR

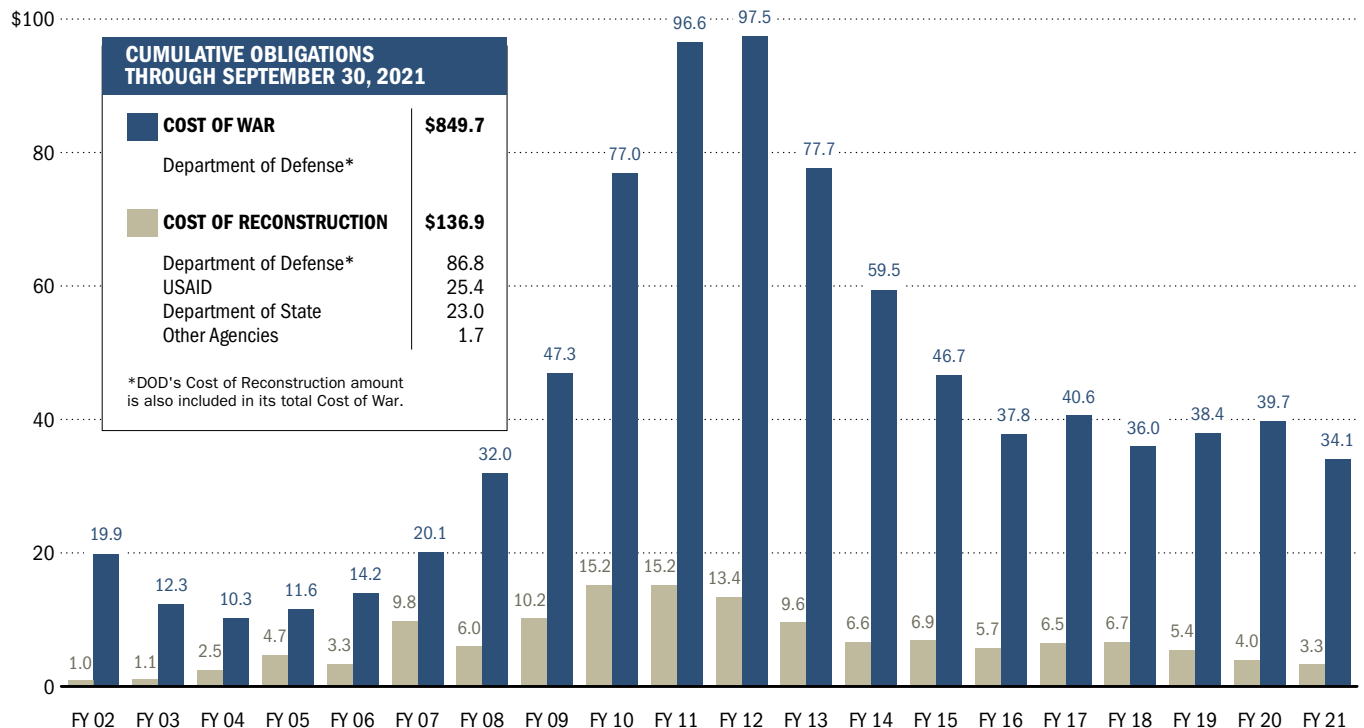
Because DOD has not provided information to SIGAR pursuant to requests made under statutory requirement, SIGAR has been unable to report on some Afghan reconstruction costs, principally those relating to the DOD's Train, Advise, and Assist (TAA) mission under Operation Freedom's Sentinel that are not paid for by the Afghanistan Security Forces Fund (ASFF). ASFF pays only for contractors and not for DOD military and civilian employees who trained, advised, and supported the Afghan National Defense and Security Forces (ANDSF).

Therefore, SIGAR reporting does not include costs of (1) training and advising programs such as the Train Advise Assist Commands (TAACs), the Security Force Assistance Brigades (SFABs), the Ministry of Defense Advisors (MODA) program, the Afghanistan Hands Program (AHP), and

STATUS OF FUNDS

FIGURE F.4

AFGHANISTAN COST OF WAR AND RECONSTRUCTION, ANNUAL AND CUMULATIVE OBLIGATIONS FY 2002 TO FY 2021 Q4 (\$ BILLIONS)



Note: Numbers have been rounded. Cumulative obligations reported by DOD for the Cost of War through September 30, 2021, differ markedly from cumulative appropriations through March 31, 2022, as presented elsewhere in the Status of Funds section, because the former figures do not include unobligated appropriations and DOD Cost of War reporting currently lags by two quarters.

Source: DOD, Cost of War Monthly Report, Total War-related Obligations by Year Incurred, data as of September 30, 2021. Obligation data shown against year funds obligated. SIGAR analysis of annual obligation of reconstruction accounts as presented in SIGAR, Quarterly Report to the United States Congress, 10/30/2021. Obligation data shown against year funds appropriated.

the DOD Expeditionary Civilian (DOD-EC) program; (2) support provided to members of the NATO Resolute Support Mission; and (3) certain advisory and support costs of the Combined Security Transition Command-Afghanistan (CSTC-A) and its successor, the Defense Security Cooperation Management Office-Afghanistan (DSCMO-A).

SIGAR has also been unable to report on the operating expenses of CSTC-A and its successor DSCMO-A, and program offices that support ASFF procurement due to DOD data limitations discussed below.

SIGAR is mandated by federal statute to report on amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Statutory references to reconstruction include funding for efforts “to establish or reestablish a political or societal institution of Afghanistan” such as the ANDSF. The mandate also requires reporting on “operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan.”⁶

SIGAR has made repeated requests to DOD since 2018 for an accounting or estimates of these costs, but none have been provided.⁷ DOD representatives have replied that the Department's financial reports do not provide costs for individual commands previously located in Afghanistan. These costs are distributed in multiple, disaggregated line items across the services and component commands.⁸ In addition, DOD's existing reports on Afghanistan costs, such as its *Cost of War Report*, do not include the costs of the base pay and certain benefits of military personnel deployed to Afghanistan, since these costs are generally reported by units based outside of Afghanistan. This method of reporting costs is inconsistent with SIGAR's mandate to report on *all* costs associated with military organizations involved in Afghanistan reconstruction, regardless of whether they are staffed with DOD military personnel, DOD civilian personnel, or DOD-paid contractors.

DOD's Office of Inspector General (OIG) received a data call request from SIGAR in November 2021 seeking information on its costs in providing oversight of Afghanistan reconstruction, referencing the statutory reporting mandates noted above, and including a listing of 55 DOD OIG audit and evaluation reports examining various topics related to DOD support of the ANDSF issued from 2009 to 2020. The DOD OIG replied to SIGAR that it had "no operating expenses to support reconstruction efforts in Afghanistan," nor had it conducted "activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan."⁹

Costs of War Project Sees Higher Costs than DOD

A nongovernmental estimate of U.S. costs for the 20-year war in Afghanistan stands at more than double DOD's calculation.

The Costs of War Project sponsored by the Watson Institute at Brown University recently issued *U.S. Costs to Date for the War in Afghanistan, 2001–2021*, putting total costs at \$2.26 trillion.¹⁰

The Watson Institute's independently produced report builds on DOD's \$933 billion Overseas Contingency Operations (OCO) budgets and State's \$59 billion OCO budgets for Afghanistan and Pakistan. Unlike the DOD *Cost of War Report*, the Watson report adds what it considers to be Afghanistan-related costs of \$433 billion above DOD baseline costs, \$296 billion in medical and disability costs for veterans, and \$530 billion in interest costs on related Treasury borrowing.

SIGAR takes no position on the reasonableness on the Watson report's assumptions or the accuracy of its calculations.

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated more than \$146.08 billion for reconstruction and related agency operation expenses for Afghanistan, of which more than \$111.82 billion was appropriated to the six largest active

STATUS OF FUNDS

TABLE F.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FOR POSSIBLE DISBURSEMENT FY 2002 TO JUNE 30, 2022 (\$ BILLIONS)				
	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)*	\$80.74	\$75.35	\$75.43	\$0.45
Economic Support Fund (ESF)	21.28	19.48	18.63	1.11
International Narcotics Control and Law Enforcement (INCLE)	5.15	4.88	4.78	0.13
Migration and Refugee Assistance (MRA)	1.87	1.87	1.81	0.04
International Disaster Assistance (IDA)	1.86	1.73	1.36	0.37
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	0.93	0.93	0.93	0.00
Additional Actions Required to Meet Rescission Mandate				(0.24)
Six Largest Active Accounts, Total	111.82	104.23	102.94	1.86
Other Reconstruction Funds	18.25			
Agency Operations	16.01			
Total	\$146.08			

* See sidebar note on page 48.

Note: Numbers have been rounded. Pub. L. No. 117-103, enacted March 15, 2022, mandates rescissions from ASFF, ESF, and INCLE totalling \$1.66 billion by no later than September 30, 2022. DOD has implemented the \$700.00 million rescission of ASFF, and USAID and State have taken steps that could be applied towards the rescissions of ESF and INCLE. USAID has de-obligated nearly \$617.27 million in ESF balances in FY22Q3, which combined with additional measures of nearly \$238.38 would satisfy its \$855.64 million rescission requirement. State has de-allotted more than \$364.40 million in INCLE balances in FY21Q4, FY22Q2 and FY22Q3 that could be applied to its entire \$105.00 million rescission requirement.

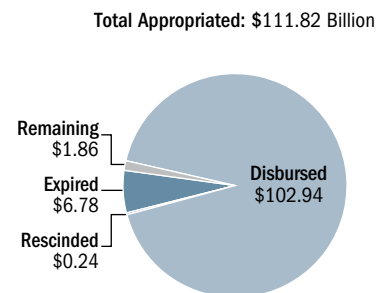
Funds remaining available for possible disbursement consist of (1) annual appropriations/allocations minus associated liquidated obligations during the period of availability for obligation (e.g., two years for ASFF, ESF, INCLE, and MRA, extendable to six years for ESF), and (2) annual obligations minus associated disbursements for the five years after the period of availability for obligation has expired. Expired funds consist of (1) annual appropriations/allocations that are not obligated during the period of availability for obligation, and (2) obligated funds that are not liquidated during the period of availability for disbursement. The agencies do not report the full set of annual allocation, obligation, and disbursement data for some accounts, and in these cases, SIGAR does not assume that any funds remain available for possible disbursement. The amount remaining for potential disbursement for Other Reconstruction Funds, excluding those accounts with incomplete data, is currently less than \$50.00 million at the average quarter-end.

Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, USAID, USAGM, and DFC, 4/22/2022.

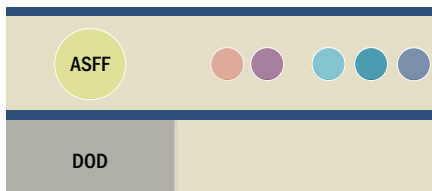
reconstruction accounts. As of June 30, 2022, approximately \$1.86 billion of the amount appropriated to the six largest active reconstruction accounts remained available for possible disbursement, as shown in Table F.2 and Figure F.5. This figure includes the deduction of nearly \$238.38 million in additional ESF balances available for disbursement that USAID would theoretically need to eliminate in the quarter ending September 30, 2022, in order to meet its rescission requirement mandated under the Consolidated Appropriations Act, 2022. DOD implemented a \$700.00 million rescission of ASFF funds mandated under the Act in the quarter ending June 30, 2022; State de-allotted more INCLE funds than required for it to theoretically meet its \$105.00 million rescission mandated under the Act; and USAID has de-obligated, as a first step, nearly \$617.27 million in ESF balances that could theoretically be applied against the more than \$855.64 million rescission mandated under the Act.

FIGURE F.5

STATUS OF APPROPRIATED FUNDS, SIX LARGEST ACTIVE ACCOUNTS, AS OF JUNE 30, 2022 (\$ BILLIONS)



STATUS OF FUNDS



ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

AFGHANISTAN SECURITY FORCES FUND

Congress created the Afghanistan Security Forces Fund (ASFF) to provide the ANDSF with equipment, supplies, services, training, and funding for salaries, as well as facility and infrastructure repair, renovation, and construction. The primary organization responsible for building the ANDSF was the Combined Security Transition Command-Afghanistan (CSTC-A), which was succeeded by CENTCOM command and the Qatar-based Defense Security Cooperation Management Office-Afghanistan (DSCMO-A).

Following the collapse of the Afghan government on August 15, 2021, DOD took steps to reallocate funds no longer required to support the ANDSF. It reprogrammed nearly \$1.46 billion from its ASFF FY 2020 and FY 2021 accounts to its Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) and Transportation Working Capital Fund (TWCF) accounts in the quarter ending September 30, 2021. Most recently, DOD authorized on March 27, 2022, the \$700.00 million rescission of ASFF FY 2021 funds mandated under the Consolidated Appropriations Act, 2022, and implemented this action in the quarter ending June 30, 2022.¹¹ These actions reduced ASFF FY 2020 and ASFF FY 2021 appropriated balances to approximately \$2.95 billion and \$1.04 billion, respectively, as shown in Figure F.6, and reduced cumulative appropriated balances to approximately \$80.74 billion, as shown in Figure F.7.¹² As explained more fully below, DOD was unable to timely

FIGURE F.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR
(\$ BILLIONS)

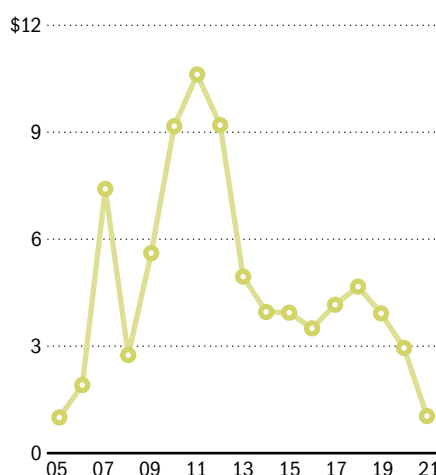
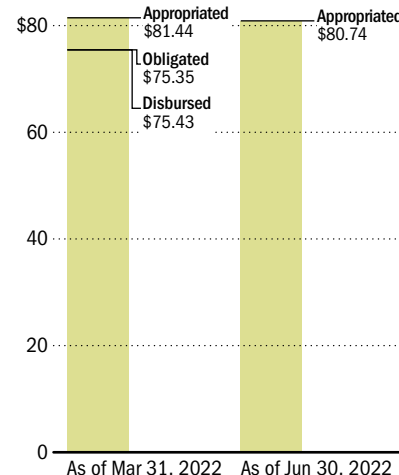


FIGURE F.7

ASFF FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



Notes on ASFF Reporting

The AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts June 2022 Revised report released by DFAS on 7/21/2022 contained ASFF balances that required significant adjustments before they could be considered final. DFAS advised SIGAR that new Department of the Treasury reporting requirements were causing delays in some of its reporting. SIGAR is consequently reporting cumulative ASFF obligations and disbursements through March 31, 2022, and reporting cumulative ASFF appropriations, which can be independently determined, through June 30, 2022.

SIGAR has noted other accounting irregularities in the quarter ending March 31, 2022, where cumulative ASFF disbursements exceeded obligations.

Note: Numbers have been rounded. Data reflects reprogramming actions and rescissions. DOD reprogrammed \$1 billion from FY 2011 ASFF, \$1 billion from FY 2012 ASFF, \$178 million from FY 2013 ASFF, \$604 million from FY 2019 ASFF, \$146 million from ASFF FY 2020, and \$1.31 billion from ASFF FY 2021 to fund other DOD requirements. DOD reprogrammed \$230 million into FY 2015 ASFF. ASFF data reflect the following rescissions: \$1 billion from FY 2012 in Pub. L. No. 113-6, \$764.38 million from FY 2014 in Pub. L. No. 113-235, \$400 million from FY 2015 in Pub. L. No. 114-113, \$150 million from FY 2016 in Pub. L. No. 115-31, \$396 million from FY 2019 in Pub. L. No. 116-93, \$1.10 billion from FY 2020 in Pub. L. No. 116-260, and \$700 million from FY 2021 in Pub. L. No. 117-103.

Source: DOD, response to SIGAR data call, 7/21/2022; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final," 4/16/2022.

STATUS OF FUNDS

report cumulative obligation and disbursement balances for the ASFF FY 2016 to FY 2021 appropriations through June 30, 2022, so SIGAR has retained its reporting on ASFF cumulative obligations and disbursements through March 31, 2022, in Figures F.6, F.7, F.8, and F.9, and Tables F.3 and F.4.¹³

ASFF Budget Categories

DOD budgeted and reported on ASFF by three **budget activity groups** (BAGs) through the FY 2018 appropriation. These BAGs consisted of Defense Forces (Afghan National Army, ANA), Interior Forces (Afghan National Police, ANP), and Related Activities (primarily Detainee Operations).

DOD revised its budgeting and reporting framework for ASFF FY 2019. The new framework restructured the ANA and ANP BAGs to better reflect the ANDSF force structure and new budget priorities. In FY 2018 and previous years, all costs associated with the Afghan Air Force (AAF) fell under the ANA BAG and costs for the Afghan Special Security Forces (ASSF) were split between the ANA and ANP BAGs. Beginning with the ASFF FY 2019 appropriation, the ANDSF consisted of the ANA, ANP, AAF, and ASSF BAGs. As shown in Figure F.8, ASFF disbursements for the new AAF and ASSF BAGs, amounting to \$1.69 billion and \$1.04 billion, respectively, over the FY 2019 to FY 2022 period, together accounted for \$2.73 billion or 46% of total disbursements of \$5.99 billion over this period.

Funds for each BAG were further allocated to four **subactivity groups** (SAGs): Sustainment, Infrastructure, Equipment and Transportation, and Training and Operations. As shown in Figure F.9, ASFF disbursements of \$38.05 billion for ANDSF Sustainment constituted 51% of total cumulative ASFF expenditures of \$74.88 billion through March 31, 2022.

ASFF Budgeting Requirements

The annual DOD appropriation act set forth a number of ASFF budgeting requirements. Prior to the obligation of newly appropriated funds for ASFF, a **Financial and Activity Plan** (FAP) with details of proposed obligations must have been approved by the DOD Afghanistan Resources Oversight Council (AROC), concurred by the Department of State, and notified to the Congressional defense committees. Thereafter, the AROC must have approved the requirement and acquisition plan for any service requirements in excess of \$50 million annually and for any nonstandard equipment requirement in excess of \$100 million. In addition, DOD was required to notify Congress prior to obligating funds for any new projects or transfer of funds in excess of \$20 million between budget subactivity groups.¹⁴

DOD notified Congress of its initial budget for the ASFF FY 2021 appropriation with FAP 21-1 in January 2021, and notified Congress of its proposed plans to modify the budget for the ASFF FY 2020 appropriation with FAP 20-3 in March 2021. These budgets were further modified with the reprogramming actions taken in FY21Q4. A plan for a new ASFF FY 2021

Budget Activity Groups: Categories within each appropriation or fund account that identify the purposes, projects, or types of activities financed by the appropriation or fund.

Subactivity Groups: Accounting groups that break down the command's disbursements into functional areas.

Source: DOD, Manual 7110.1-M Department of Defense Budget Guidance Manual, accessed 9/28/2009; Department of the Navy, Medical Facility Manager Handbook, p. 5, accessed 10/2/2009.

FIGURE F.8

ASFF DISBURSEMENTS BY BUDGET ACTIVITY GROUP, OLD (FY 2005–2018) AND NEW (FY 2019–2021), THROUGH FY 22Q2 (\$ BILLIONS)

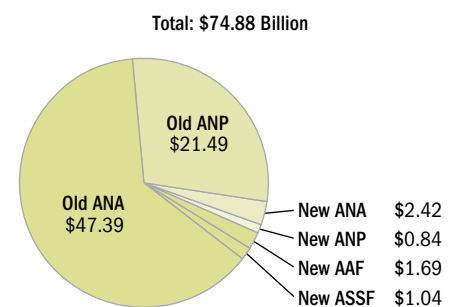
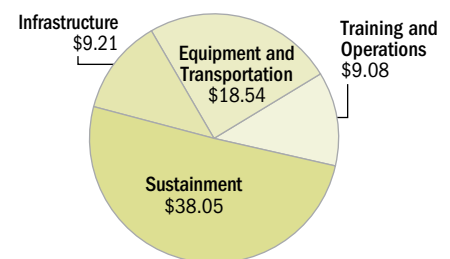


FIGURE F.9

ASFF DISBURSEMENTS BY SUBACTIVITY GROUP, FY 2005–2021, THROUGH FY 22Q2 (\$ BILLIONS)



Note: Numbers have been rounded. ASFF Disbursements by Budget Activity Group and Subactivity Group both exclude disbursements for Related Activities and undistributed disbursements, amounting to \$0.55 billion, that are included in total ASFF disbursements of \$75.43 billion as presented in Figure F.7.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final," 4/16/2022. Please see comments under Figure F.7 ASFF Funds, Cumulative Comparison, noting the unavailability of the AR(M) 1002 Appropriation Status by FY Program and Subaccounts June 2022 report.

STATUS OF FUNDS

Financial and Activity Plan: DOD notification to Congress of its plan for obligating the ASFF appropriation, as well as updates to that plan involving any proposed new projects or transfer of funds between budget subactivity groups in excess of \$20 million, as required by the annual DOD appropriation act.

Source: DOD, response to SIGAR data call, 1/23/2020.

budget following the \$700.00 million rescission mandated by Pub. L. No. 117-103 was approved in late March 2022, but neither the plan nor the rescission were implemented for financial reporting purposes by March 31, 2022.¹⁵

DOD's execution of its spending plans for the ASFF FY 2020 and ASFF FY 2021 appropriations is presented below in Table F.3.

TABLE F.3

ASFF FY 2020 AND ASFF FY 2021 BUDGET EXECUTION THROUGH MARCH 31, 2022 (\$ MILLIONS)						
Budget Activity Groups	ASFF FY 2020			ASFF FY 2021		
	Avail. for Obligation	Obligations	Disburse- ments	Avail. for Obligation	Obligations	Disburse- ments
Afghan National Army	\$1,130.99	\$881.88	\$849.38	\$374.79	\$202.89	\$173.67
Afghan National Police	419.25	310.51	277.04	227.38	58.99	43.37
Afghan Air Force	988.83	694.27	664.23	626.72	159.43	145.96
Afghan Spec. Sec. Forces	414.73	241.95	228.62	509.39	244.63	212.26
Undistributed		(126.41)	40.82		(153.97)	12.41
Total	\$2,953.79	\$2,002.20	\$2,060.09	\$1,738.28	\$511.98	\$587.67

Note: Numbers have been rounded. The ASFF FY 2020 budget reflects \$1.10 billion rescinded from the account in the Consolidated Appropriations Act, 2021, enacted on December 27, 2020, and reprogramming actions authorized in FY21Q4 that reduced available balances by \$146.19 million. The ASFF FY 2021 budget reflects reprogramming actions authorized in FY21Q4 that reduced available balances by \$1.31 billion, but it does not reflect the \$700.00 million rescission implemented in FY22Q3.

Source: DOD, AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final, 4/16/2022. Please see comments under Figure F.7 ASFF Funds, Cumulative Comparison, noting the unavailability of the AR(M) 1002 Appropriation Status by FY Program and Subaccounts June 2022 report.

NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) contributed nearly \$1.70 billion to ASFF for specific projects funded by donor nations through June 30, 2022; ASFF returned more than \$529.08 million of these funds following the cancellation or completion of these projects. DOD disbursed nearly \$1.04 billion of NATF-contributed funds through ASFF through March 31, 2022.¹⁶ These amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures F.6 and F.7.

MILITARY BASE AND EQUIPMENT TRANSFERS TO ANDSF

The Department of Defense manages the transfer of military bases and equipment principally through procedures designed for three types of assets, Foreign Excess Real Property (FERP), Foreign Excess Personal Property (FEPP), and Excess Defense Articles (EDA).

U.S. Forces-Afghanistan (USFOR-A) defines FERP as any U.S.-owned real property located outside the United States and its territories that is under the control of a federal agency, but which the head of the agency deemed unnecessary to meet the agency's needs or responsibilities. Before disposing of FERP in Afghanistan, the donor agency must declare the property excess and ensure that another department or agency of the U.S. government does not require it to fulfill U.S. government objectives. The DOD Base Closure and Transfer Policy Standard Operating Procedures guide sets forth the conditions of transfer.¹⁷ The FEPP and EDA programs have similar transfer frameworks.

USFOR-A reported FERP and FEPP transfers to the ANDSF at depreciated transfer values of nearly \$1.77 billion and \$462.26 million, respectively, over the FY 2012 to FY 2021 period. The Defense Security Cooperation Agency (DSCA) separately reported EDA transfers at a depreciated transfer value of \$108.49 million over the FY 2010 to FY 2021 period. The peak transfer years of FY 2015 and FY 2021 had transfers valued at \$584.02 million and nearly \$1.30 billion, as shown in Figure F.10. Cumulative FERP, FEPP, and EDA transfers are valued at nearly \$2.34 billion, as shown in Figure F.11.¹⁸

Authorities for Transferring DOD Property

FERP: Foreign Excess Real Property

FEPP: Foreign Excess Personal Property

EDA: Excess Defense Articles

Largest Base Transfers to the ANDSF Based on Depreciated Transfer Value

Bagram Airfield, Parwan Province

\$565.84 million, July 2021

Kandahar Airfield, Kandahar Province

\$130.19 million, May 2021

Shindand Airfield, Herat Province

\$297.73 million, November 2014

Camp Leatherneck, Helmand Province

\$236.00 million, October 2014

Source: DOD, response to SIGAR data call, 4/20/2022, 7/9/2021, and 6/22/2021; SIGAR, Department of Defense Base Closures and Transfers in Afghanistan: The U.S. Has Disposed of \$907 Million in Foreign Excess Real Property, SIGAR 16-23-SP, 3/2016.

FIGURE F.10

FERP, FEPP, & EDA BY FISCAL YEAR
(TRANSFERS, DEPRECIATED VALUES, \$ MILLIONS)

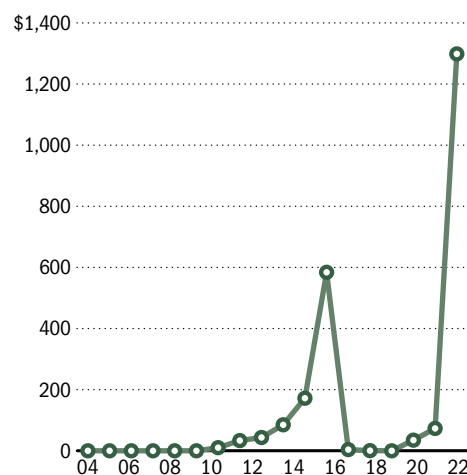
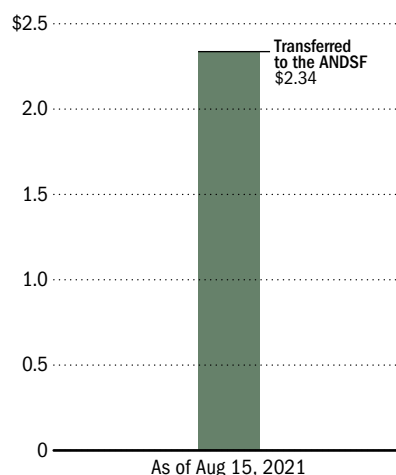


FIGURE F.11

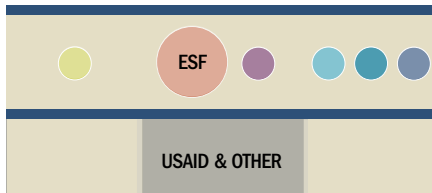
FERP, FEPP, & EDA, CUMULATIVE
(DEPRECIATED VALUES, \$ BILLIONS)



Note: Numbers have been rounded. The value of property transferred to the ANDSF in FY 2019 includes \$1.85 million transferred through the Acquisition and Cross-Servicing Agreement (ACSA) program.

Source: DOD, response to SIGAR data call, 7/20/2022, 2/18/2022, and 9/14/2021; SIGAR, Department of Defense Base Closures and Transfers in Afghanistan: The U.S. Has Disposed of \$907 Million in Foreign Excess Real Property, SIGAR 16-23-SP, 3/2016.

STATUS OF FUNDS



ESF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

ECONOMIC SUPPORT FUND

Economic Support Fund (ESF) programs are intended to advance U.S. interests by helping countries meet short- and long-term political, economic, and security needs. ESF programs support counterterrorism; bolster national economies; and assist in the development of effective, accessible, and independent legal systems for a more transparent and accountable government.¹⁹

The ESF was allocated \$136.45 million for Afghanistan for FY 2021 through the Section 653(a) consultation process concluded between State and the U.S. Congress in the quarter ending June 30, 2021. An additional FY 2021 ESF allocation of \$98.50 million was received in the quarters ending September 30, 2021, and March 31, 2022.²⁰ Also in the quarter ending September 30, 2021, \$73.07 million of the \$200.00 million FY 2020 ESF allocation was rescinded as part of the Consolidated Appropriations Act, 2021-mandated ESF rescission, and \$126.92 million of the FY 2020 ESF allocation had its period of availability for obligation extended by relying on the 7014(b) extraordinary authority found in the Act.²¹ USAID de-obligated nearly \$617.27 million in ESF FY 2017, FY 2018, and FY 2019 funds in the quarter ending June 30, 2022. Some portion or all of these de-obligations might be applied to the more than \$855.64 million rescission of ESF funds mandated in Pub. L. No. 117-103 by no later than September 30, 2022.²²

The Section 653(a) process that will allocate FY 2022 ESF funds for Afghanistan has not concluded, as shown in Figure F.12 below, but it is expected to be completed in the quarter ending September 30, 2022. Cumulative appropriations for ESF remained unchanged at nearly \$21.28 billion from March 31, 2022, to June 30, 2022, while cumulative obligations dropped from more than \$20.09 billion to more than \$19.48 billion over this period, as shown in Figure F.13 below.²³

FIGURE F.12

ESF APPROPRIATIONS BY FISCAL YEAR
(\$ BILLIONS)

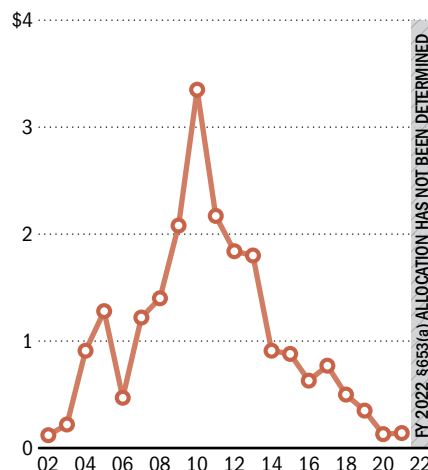
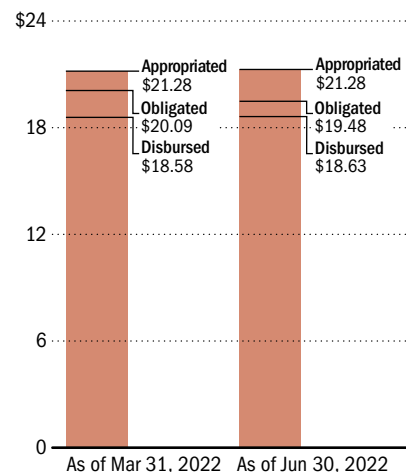


FIGURE F.13

ESF FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



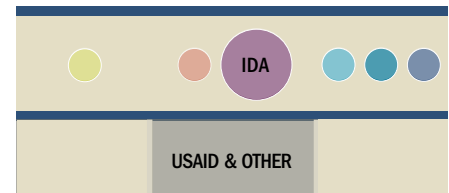
Note: Numbers have been rounded. Data reflects transfers from AIF to the ESF of \$101.00 million for FY 2011, \$179.50 million for FY 2013, and \$55.00 million for FY 2014; and transfers from ESF to the Green Climate Fund of \$179.00 million for FY 2016. Data also reflect the rescission of unobligated FY 2020 ESF balances of \$73.07 million as part of rescission mandated by Section 7071(a) in Pub. L. No. 116-260, and the de-obligation of FY 2017, FY 2018, and FY 2019 ESF balances of \$617.27 million as a step towards the \$855.64 million rescission mandated in Pub. L. No. 117-103 enacted March 15, 2022.

Source: USAID, response to SIGAR data call, 7/20/2022, 7/9/2022 and 4/19/2022; State, response to SIGAR data call, 7/21/2022, 4/8/2022, 10/19/2021, 7/2/2021, 7/13/2020, 1/3/2020, 10/5/2018, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, and 4/15/2014.

INTERNATIONAL DISASTER ASSISTANCE

USAID's Bureau of Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (OFDA) and Food for Peace (FFP) in June 2020, administers International Disaster Assistance (IDA) funds. BHA is responsible for leading and coordinating the U.S. government response to disasters overseas, and obligates funding for emergency food-assistance projects when there is an identified need and local authorities lack the capacity to respond. BHA works closely with international partners such as the United Nations Children's Fund (UNICEF), the UN's World Food Programme (WFP), and the UN's World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.²⁴

USAID reported nearly \$1.86 billion in IDA funds had been allocated to Afghanistan from 2002 through June 30, 2022, with obligations of more than \$1.73 billion and disbursements of more than \$1.36 billion reported as of that date as shown in Figure F.15. USAID allocated \$219.60 million in IDA funds in FY 2021, as shown in Figure F.14, and has allocated \$451.18 million in FY 2022 through June 30, 2022, setting new annual records for IDA assistance.²⁵ A portion of these funds was allocated from the IDA appropriation found in the Extending Government Funding and Delivering Emergency Assistance Act, Division C—Afghanistan Supplemental Appropriations Act, 2022.²⁶



IDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE F.14

IDA APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

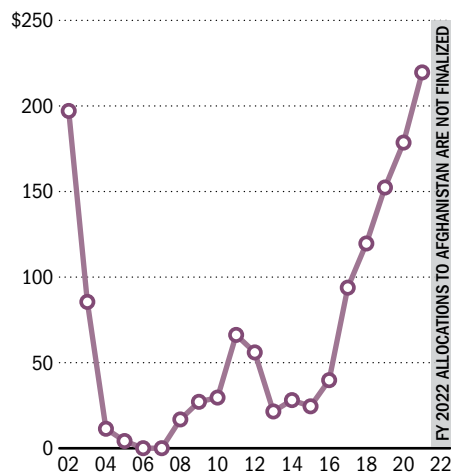
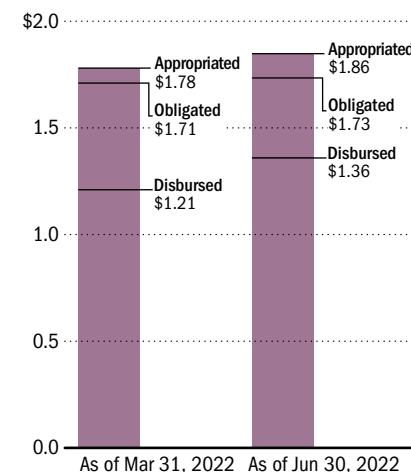


FIGURE F.15

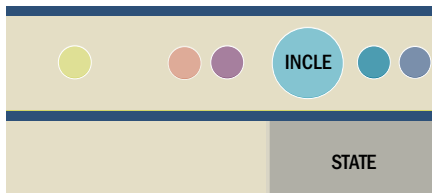
IDA FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers.

Source: USAID, response to SIGAR data call, 7/9/2022 and 4/19/2022.

STATUS OF FUNDS



INCLE FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

The Department of State's Bureau of International Narcotics and Law Enforcement Affairs (INL) manages the International Narcotics Control and Law Enforcement (INCLE) account, which funds projects and programs for advancing the rule of law and combating narcotics production and trafficking. INCLE supports several INL program groups, including police, counternarcotics, and rule of law and justice.²⁷

The INCLE account was allocated \$82.20 million for Afghanistan for FY 2021 through the Section 653(a) consultation process that was concluded between State and the U.S. Congress in the quarter ending June 30, 2021. Following the collapse of the Afghan government in August 2021, State de-allotted nearly \$93.03 million in INCLE FY 2020 and FY 2016 balances in the quarter ending September 30, 2021, it de-allotted nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in the quarter ending March 31, 2022, and it de-allotted nearly more than \$186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in the quarter ending June 30, 2022. Some portion of these de-allotments might be applied to the \$105.00 million rescission of INCLE funds mandated in Pub. L. No. 117-103 by no later than September 30, 2022.

Cumulative appropriations for INCLE decreased from nearly \$5.33 billion at March 31, 2022, to nearly \$5.15 billion at June 30, 2022, as shown in Figure F.17.²⁸ The Section 653(a) allocation of FY 2022 INCLE funds has not yet been determined, as shown in Figure F.16.

FIGURE F.16

INCLE APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

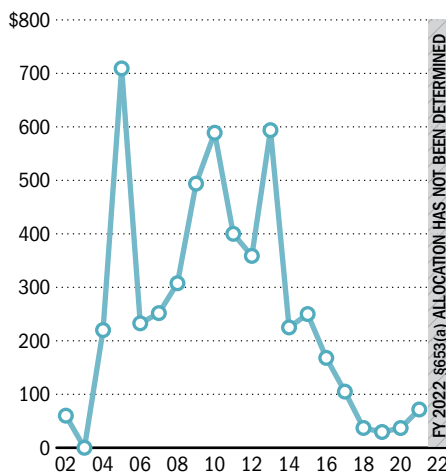
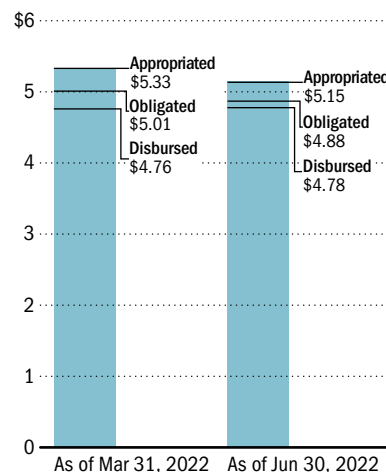


FIGURE F.17

INCLE FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers.

Source: State, response to SIGAR data call, 7/13/2022, 4/20/2022, and 1/19/2022. Data reflects the de-allotment of FY 2017 obligations of \$29.87 million, FY 2018 obligations of \$89.65 million, FY 2019 obligations of \$58.30 million, and FY 2021 obligations of \$6.73 million in FY2023. The INCLE data do not yet reflect the \$105.00 million rescission mandated in Pub. L. No. 117-103 enacted March 15, 2022.

MIGRATION AND REFUGEE ASSISTANCE

The Department of State's Bureau of Population, Refugees and Migration (PRM) administers the Migration and Refugee Assistance (MRA) account that funds programs to protect and assist refugees, conflict victims, internally displaced persons, stateless persons, and vulnerable migrants. Through MRA, PRM supports the work of the UN High Commissioner for Refugees (UNHCR), other international organizations, and various nongovernmental organizations (NGOs) in Afghanistan to support Afghan refugees throughout the region and upon their return to Afghanistan.²⁹

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has been at historically high levels for the past two fiscal years, at \$150.41 million in FY 2020 and \$143.71 million in FY 2021, as shown in Figure F.18, and has reached \$126.93 million in FY 2022 through June 30, 2022. The FY 2021 allocation includes \$25.69 million in funds obligated from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds. PRM reported that it has also obligated MRA funds made available through the Emergency Security Supplemental Appropriation Act, 2021, for use in Afghanistan and neighboring countries, but that it did not obligate funds from the Emergency Refugee and Migration Assistance Fund (ERMA) made available through the Act for these purposes.³⁰ Cumulative appropriations since FY 2002 have totaled more than \$1.87 billion through June 30, 2022, with cumulative obligations and disbursements reaching nearly \$1.87 billion and more than \$1.81 billion, respectively, on that date, as shown in Figure F.19.³¹

FIGURE F.18

MRA APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

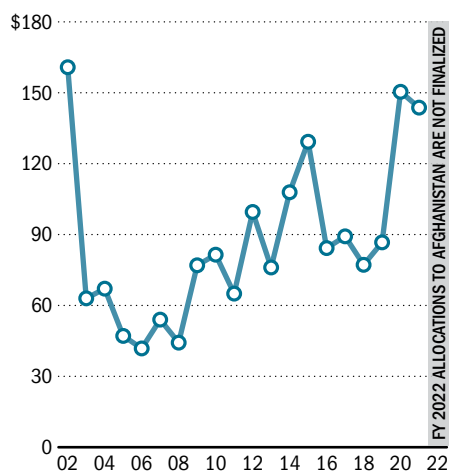
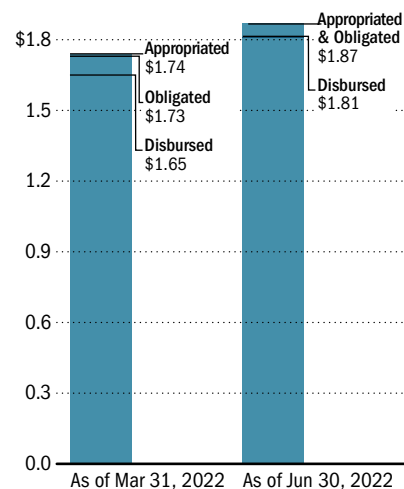


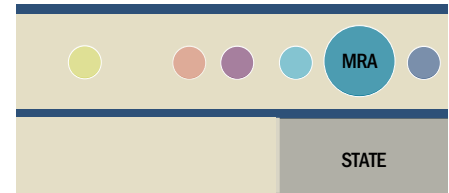
FIGURE F.19

MRA FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers. MRA balances include funds provided from the Emergency Refugee and Migration Assistance Fund (ERMA) of \$25.00 million in FY 2002 and \$0.20 million in FY 2009 (obligated and disbursed), and funds from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds, of \$25.69 million obligated and \$22.50 million disbursed through June 30, 2022. All other MRA balances shown have been allocated from the annual Migration and Refugee Assistance appropriation.

Source: State, response to SIGAR data call, 7/15/2022 and 4/11/2022.



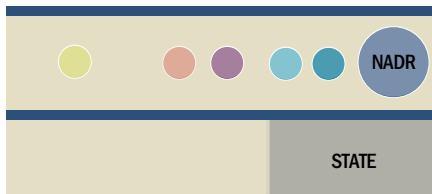
MRA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

STATUS OF FUNDS



NADR FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account played a critical role in improving the Afghan government's capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.³² The majority of NADR funding for Afghanistan was funneled through two subaccounts, Antiterrorist Assistance (ATA) and Conventional Weapons Destruction (CWD), with additional funds going to Export Control and Related Border Security (EXBS) and Counterterrorism Financing (CTF). The Office of Foreign Assistance Resources made allocated funding available to relevant bureaus and offices that obligate and disburse these funds.³³

The NADR account was allocated \$45.80 million for Afghanistan for FY 2021 through the Section 653(a) consultation process concluded between State and the U.S. Congress in the quarter ending June 30, 2021. This allocation represents an increase of 19% from the \$38.50 million that was allocated through the Section 653(a) process for FY 2020, which itself was relatively flat from the \$38.30 million allocated in FY 2019, as shown in Figure F.20. Figure F.21 shows that the cumulative total of NADR funds appropriated and transferred stands at \$927.14 million at June 30, 2022.³⁴

FIGURE F.20

NADR APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

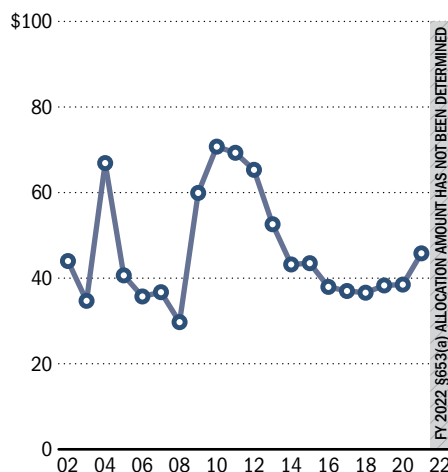
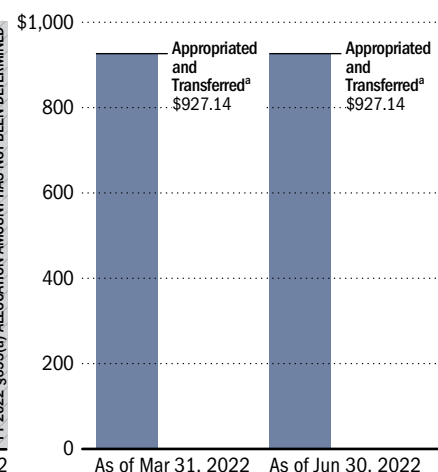


FIGURE F.21

NADR FUNDS, CUMULATIVE COMPARISON
(\$ MILLIONS)



Note: Numbers have been rounded.

^a State and Congress agree on the country-by-country allocation of annual appropriations for the foreign assistance accounts, including NADR, through the Section 653(a) process. The Office of Foreign Assistance Resources makes allocated funding available to relevant bureaus at State that obligate and disburse these funds.

Source: State, response to SIGAR data call, 7/11/2022, 7/2/2021, 7/13/2020, 1/3/2020, and 10/5/2018.

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

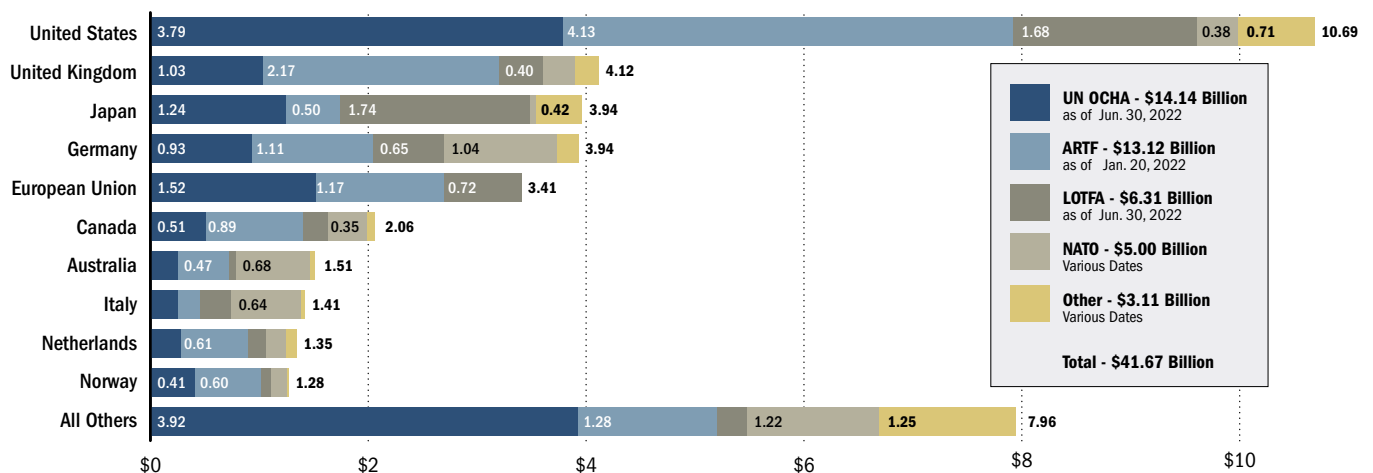
The international community has provided significant funding to support Afghanistan reconstruction efforts through multilateral institutions. These institutions include multilateral trust funds; United Nations and nongovernmental humanitarian-assistance organizations; two multilateral development finance institutions, the World Bank Group and the Asian Development Bank (ADB); two special-purpose United Nations organizations, the UN Assistance Mission in Afghanistan (UNAMA) and the UN Development Programme (UNDP); and the NATO Resolute Support Mission.

The four main multilateral trust funds have been the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the UNDP-managed Law and Order Trust Fund for Afghanistan (LOTFA), the NATO-managed Afghan National Army (ANA) Trust Fund (NATF), and the ADB-managed Afghanistan Infrastructure Trust Fund (AITF).

These four multilateral trust funds, as well as the humanitarian-assistance organizations reported by the UN's Office for the Coordination of Humanitarian Affairs (UN OCHA), the NATO Resolute Support Mission, and UNAMA all report donor or member contributions for their Afghanistan programs, as shown in Figure F.22.

FIGURE F.22

CUMULATIVE CONTRIBUTIONS BY 10 LARGEST DONORS AND OTHERS TO MULTILATERAL INSTITUTIONS IN AFGHANISTAN (UN OCHA-REPORTED PROGRAMS, ARTF, LOTFA, NATO ANATF, NATO RSM, UNAMA, AND AITF) SINCE 2002 (\$ BILLIONS)

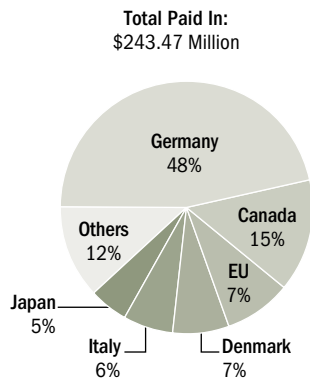


Note: Amounts under \$350 million are not labeled. Numbers may not add due to rounding. "NATO" consists of NATO ANA Trust Fund (NATF) contributions of \$3.45 billion through January 11, 2022, and NATO member assessments for Resolute Support Mission costs of \$1.55 billion for 2015–2020 (2021 remains unaudited). "Other" consists of UN member assessments for UNAMA costs of \$2.52 billion for 2007–2021, and AITF contributions (excluding those by NATF) of \$0.59 billion at 8/14/2021.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of January 20, 2022, (end of 1st month of FY 1401) at www.artf.af, accessed 4/15/2022; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 6/30/2022; UNDP, LOTFA Receipts and Refunds 2002–2022, 6/30/2022, response to SIGAR data call, 7/20/2022; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of May 31, 2021, at www.nato.int, accessed 10/10/2021, and confirmation that these gross receipt amounts remained unchanged, 1/11/2022; NATO, IBAN Audits of Allied Command Operations and Cost Share Arrangements for Military Budgets, at www.nato.int, accessed 7/6/2022 and 4/28/2021; ADB, AITF Progress Report 1 April–31 December 2021, response to SIGAR data call, 4/11/2022; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 7/13/2022, 2/19/2021, and 7/13/2020; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

FIGURE F.23

ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1400 (PERCENT)



Note: Percentages may not add to 100% due to rounding. "Others" includes eight national government donors.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of January 20, 2022 (end of 1st month of FY 1401) at www.artf.af, accessed 4/15/2022.

Cumulative contributions to these seven organizations since 2002 have amounted to \$41.67 billion, with the United States contributing \$10.69 billion of this amount, through recent reporting dates. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These two institutions have collectively made financial commitments of \$12.65 billion to Afghanistan since 2002, as discussed in the sections on the World Bank Group and the ADB that follow.

Contributions to the Afghanistan Reconstruction Trust Fund

The largest share of international contributions to the Afghan government's operational and development budgets has come through the ARTF. From 2002 to January 20, 2022, the World Bank reported that 34 donors had paid in nearly \$13.12 billion. Figure F.22 shows the three largest donors over this period as the United States, the United Kingdom, and the European Union. Figure F.23 shows that Germany, Canada, and the European Union were the largest donors to the ARTF for the 12 months of Afghan FY 1400 (through December 21, 2021), when the ARTF received contributions of \$243.47 million.³⁵ There have been no new donor contributions to the ARTF since its January 2022 financial report.³⁶

Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window (RCW) and the Investment Window. As of January 20, 2022, according to the World Bank, more than \$6.05 billion of ARTF funds had been disbursed to the Afghan government through the RCW, including the Recurrent and Capital Cost Component and the Incentive Program Development Policy Grant, to assist with recurrent costs such as civil servants' salaries.³⁷

The Investment Window supported development programs. As of January 20, 2022, according to the World Bank, more than \$6.18 billion had been committed through the Investment Window, and nearly \$5.31 billion had been disbursed. The Bank reported 33 active projects with a combined commitment value of more than \$2.51 billion, of which more than \$1.63 billion had been disbursed.³⁸

The ARTF's Investment Window projects were cancelled in April 2022 and undisbursed grants in the project portfolio of nearly \$1.22 billion were made available to UN agencies, and potentially to nongovernmental agencies (NGOs) in the future, to support operations focused on basic services delivery. Three basic services projects, addressing health, food security, and livelihoods, and one cross-sector local NGO capacity assistance project, have been approved, ARTF funding of \$794 million has been committed, and the projects have begun operations.³⁹

STATUS OF FUNDS

Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multiyear humanitarian-response plans for Afghanistan, and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. Donors have contributed nearly \$14.14 billion to humanitarian-assistance organizations from 2002 through June 30, 2022, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for more than 10.39 billion, or 73.5% of these contributions.

The United States, the European Union, and Japan have been the largest contributors to humanitarian-assistance organizations in Afghanistan since 2002, as shown in Figure F.22. For the calendar year ending December 31,

TABLE F.4

LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO JUNE 30, 2022 (\$ MILLIONS)

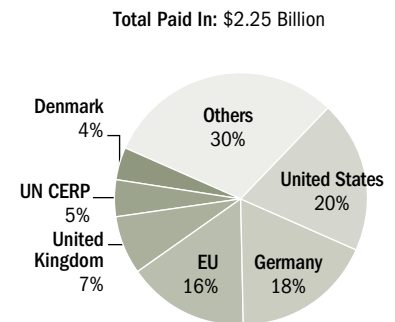
Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	\$4,460.11
United Nations High Commissioner for Refugees (UNHCR)	1,481.21
United Nations Children's Fund (UNICEF)	1,120.41
Food and Agricultural Organization (FAO)	378.60
International Organization for Migration (IOM)	362.80
United Nations Mine Action Service (UNMAS)	343.78
World Health Organization (WHO)	309.17
Afghanistan Humanitarian Fund (sponsored by UN OCHA)	287.90
Office for the Coordination of Humanitarian Affairs (UN OCHA)	152.80
Nongovernmental Organizations	
International Committee of the Red Cross	844.77
Norwegian Refugee Council	215.26
Save the Children	140.22
HALO Trust	125.46
Danish Refugee Council	112.06
ACTED (formerly Agency for Technical Cooperation and Development)	111.29
International Rescue Committee	107.46
Action Contre la Faim	100.56
All Other and Unallocated	3,483.65
Total Humanitarian Assistance Reported by OCHA	\$14,137.51

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 6/30/2022.

FIGURE F.24

UN OCHA-COORDINATED CONTRIBUTIONS BY DONOR, JAN. 1-DEC. 31, 2021 (PERCENT)

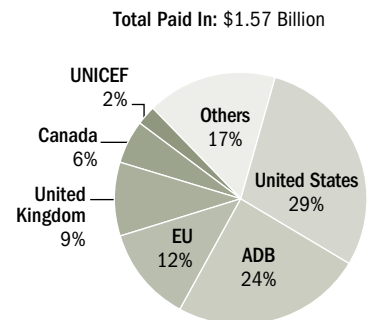


Note: Percentages may not add to 100% due to rounding. "Others" includes 35 national governments and 17 other entities. UN CERP refers to the UN's Central Emergency Response Fund. Total contributions revised upwards from \$2.20 billion reported in SIGAR Quarterly Report, 4/2022.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 6/30/2022.

FIGURE F.25

UN OCHA-COORDINATED CONTRIBUTIONS BY DONOR, JAN. 1-JUN. 30, 2022 (PERCENT)



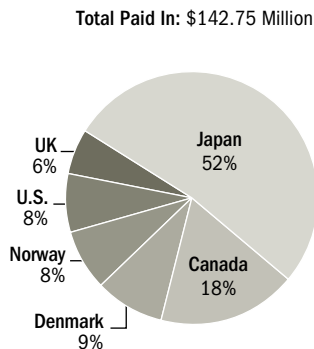
Note: Percentages may not add to 100% due to rounding. "Others" includes 22 national governments, 17 United Nations Children's Fund (UNICEF) national organizations, and 8 other entities. ADB refers to the Asian Development Bank.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 6/30/2022.

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FIGURE F.26

LOTFA CONTRIBUTIONS BY DONOR, JAN. 1-DEC. 31, 2021 (PERCENT)



Note: Numbers may not add due to rounding. Japan and the United States contributed through the LOTFA Bilateral Mechanism and Canada, Denmark, Norway, and the United Kingdom contributed through the LOTFA MPTF Mechanism. The numbers do not reflect refunds made to donors in 2021 and 2022 totaling \$75.49 million through June 30, 2022.

Source: UNDP, LOTFA Receipts 2002–2022 (Combined Bilateral and MPTF), updated 3/31/2022, and LOTFA Refunds 2021–2022, updated 6/30/2022, in response

2021, the United States, Germany, and the European Union were the largest contributors, as shown in Figure F.24. Contributions for calendar year 2021 of nearly \$2.25 billion were the highest ever, and contributions for the six months ending June 30, 2022, of nearly \$1.57 billion are of similar magnitude, as shown in Figure F.25. Figures F.24 and F.25 appear on the previous page. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the UN Children's Fund (UNICEF), the International Committee of the Red Cross, and the Food and Agricultural Organization (FAO) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table F.4 on the previous page.⁴⁰

Contributions to the Law and Order Trust Fund for Afghanistan

The UNDP historically administered the LOTFA to pay ANP salaries and build the capacity of the Ministry of Interior (MOI).⁴¹ Beginning in 2015, UNDP divided LOTFA support between two projects: Support to Payroll Management (SPM) and MOI and Police Development (MPD).

The SPM project aimed to develop the capacity of the Afghan government to independently manage all nonfiduciary aspects of its payroll function for the ANP and Central Prisons Directorate (CPD) staff. Almost 99% of SPM project funding went toward ANP and CPD staff remuneration.

The MPD project focused on institutional development of the MOI and professionalization of the ANP. The project concluded on June 30, 2018.

The LOTFA Steering Committee, composed of Afghan ministries, international donors, and the UNDP, approved restructuring the fund and changing its scope of operations on November 25, 2018. The organization expanded its mission beyond the management of the SPM project to include the entire justice chain (police, courts, and corrections), thereby covering all security and justice institutions, with an increased focus on anticorruption. A new multilateral trust fund, the LOTFA Multi-Partner Trust Fund (MPTF), was launched that year to fund this expanded mission alongside the original LOTFA.⁴²

Donors paid in more than \$6.38 billion to the two LOTFA funds from 2002 through September 30, 2021; this level of contributions has remained unchanged through June 20, 2022. UNDP has made refunds to LOTFA donors over the October 1, 2021, through June 30, 2022, period aggregating more than \$75.49 million; it reports that the refund process is not yet complete. Donor contributions, net of refunds, to the two LOTFA funds stood at nearly \$6.31 billion at June 30, 2022, as shown in Figure F.22. The largest donors to the two LOTFA funds, cumulatively and net of refunds, were the United States and Japan. Figure F.26 shows Japan and Canada were the largest donors to the two LOTFA funds for the calendar year ending December 31, 2021, without considering refunds, with the United States the fifth-largest donor with a \$10.84 million contribution.⁴³

Contributions to the NATO Resolute Support Mission

NATO members are assessed annual contributions for the NATO Civil Budget, Military Budget, and Security Investment Program based on audited program costs and agreed annual cost-sharing formulas. The NATO Military Budget includes Allied Command Operations (ACO) whose largest cost component is the NATO Resolute Support Mission (RSM) in Afghanistan. NATO has assessed member contributions of nearly \$1.55 billion for costs of the Resolute Support Mission from 2015, the first year of the mission, through 2020, the most recent year for which ACO audited statements detailing RSM costs have been made publicly available. The United States' share of commonly funded budgets has ranged from 22.20% to 22.13% over the 2015–2020 period, resulting in contributions of \$342.65 million. The United States, Germany, and the United Kingdom were the largest contributors to the costs of the NATO Resolute Support Mission; their contributions are reflected in Figure F.22.⁴⁴ The Resolute Support Mission was terminated in September 2021.⁴⁵

Contributions to the NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) supported the Afghan National Army and other elements of the Afghan National Defense and Security Forces through procurements by the Afghanistan Security Forces Fund (ASFF) and the NATO Support and Procurement Agency (NSPA).⁴⁶ NATO's most recent financial report discloses that the fund received contributions from 25 of the 30 current NATO members, including the United States, and from 12 other Coalition partners totaling nearly \$3.45 billion through May 31, 2021; NATO confirms that contribution levels remain substantially unchanged through December 31, 2021.⁴⁷ Germany, Australia, and Italy were the three largest contributors to the fund; these contributions are reflected in Figure F.22. The United States made its first contribution in FY 2018 to support two projects under an existing procurement contract.⁴⁸

NATO reports the NATF is being closed, and unexpended donor contributions are being returned to donors.⁴⁹

World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) committed over \$5.42 billion for development, emergency reconstruction projects, and nine budget support operations in Afghanistan between 2002 and August 15, 2021. This support consisted of \$4.98 billion in grants and \$0.44 billion in no-interest loans known as "credits." In line with its policies, the World Bank paused all disbursements in its Afghanistan portfolio following the collapse of the Government of the Islamic Republic of Afghanistan on August 15, 2021. As of January 17, 2022, the paused portfolio consists of 23 IDA projects (eight IDA-only projects and 15 projects with joint financing from IDA,

ARTF, and other World Bank-administered trust funds) of which two are guarantees, one budget support operation, and 20 investment projects.⁵⁰

In addition, the International Finance Corporation (IFC) invested more than \$300 million in Afghanistan between 2002 and August 15, 2021, mainly in the telecom and financial sectors; its committed portfolio stood at \$46 million. Multilateral Investment Guarantee Agency (MIGA) has a modest exposure on a single project in Afghanistan.⁵¹

The United States is the World Bank Group's largest shareholder, with ownership stakes of 10–25% of shares in the IDA, IBRD, MIGA, and IFC.⁵²

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over \$6.41 billion for 168 development projects and technical-assistance programs in Afghanistan from 2002 through June 2021. This support has consisted of \$5.43 billion in grants (of which the Asian Development Fund (ADF) provided \$4.33 billion, and the ADB provided \$1.10 billion in co-financing), \$0.872 billion in concessional loans, and \$111.2 million in technical assistance. ADB has provided \$2.67 billion for 20 key road projects, \$2.12 billion to support energy infrastructure, and \$1.08 billion for irrigation and agricultural infrastructure projects, and \$190 million for the health sector and public sector management. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.⁵³

In 2022, ADB approved \$405 million in grants to support food security and help sustain the delivery of essential health and education services to the Afghan people. Under its Sustaining Essential Services Delivery Project (Support for Afghan People), ADB provides direct financing to four United Nations agencies. The support is implemented without any engagement with, or payments to, the Taliban regime and in line with ADB's Fragile and Conflict Affected Situations and Small Island Developing States Approach.⁵⁴

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multidonor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received contributions of \$637.0 million from the NATO ANA Trust Fund, Canada, Germany, Japan, the United Kingdom, and the United States, and had disbursed \$338.3 million through August 14, 2021.⁵⁵

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN political mission that was established at the request of the previous government of Afghanistan. The UN Security Council voted on March 17, 2022, to extend UNAMA's mandate through March 17, 2023.⁵⁶ UNAMA maintains its headquarters in Kabul and an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The

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Department of State has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled \$553.57 million from FY 2008 through FY 2022. Other UN member governments have funded the remainder of UNAMA's budget of \$2.52 billion over this period.⁵⁷

U.S. Civilian Assistance Provided to Multilateral Institutions

The United States has provided significant financial support to the numerous multilateral institutions that are active in the civilian sector in Afghanistan. As the United States reduced its physical presence in Afghanistan and then withdrew in August 2021, the share of its civilian assistance provided to multilateral institutions can be seen on Table F.5 to have increased from approximately 30% in 2016 to 90% in the first six months of 2022. Additional details on the sources of U.S. funding for the multilateral assistance programs and organizations active in Afghanistan are shown in Table F.6 on the next page.

TABLE F.5

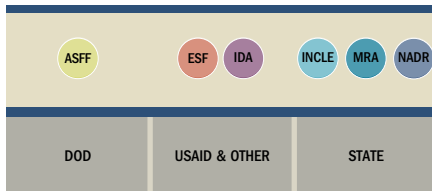
SHARE OF U.S. CIVILIAN ASSISTANCE PROVIDED TO MULTILATERAL INSTITUTIONS, 2016 TO JUNE 30, 2022 (\$ MILLIONS)							
	2016	2017	2018	2019	2020	2021	Six Months 2022
U.S. Contributions to Civilian Sector Multilateral Institutions							
Afghanistan Reconstruction Trust Fund (ARTF)	\$261.03	\$185.40	\$400.00	\$240.00	\$360.00	\$ -	\$ -
UN OCHA-Reported Programs (UN OCHA)	149.72	113.51	190.90	212.44	244.23	425.51	459.92
UN Assistance Mission in Afghanistan (UNAMA) and AITF	49.35	80.98	36.12	32.72	30.28	29.64	30.11
Total	\$460.10	\$379.89	\$627.02	\$485.16	\$634.51	\$455.15	\$490.03
Disbursements from the Principal U.S. Civilian Sector Assistance Accounts							
Economic Support Fund (ESF)	\$1,091.06	\$878.51	\$555.49	\$1,118.59	\$631.20	\$504.67	\$125.49
International Narcotics Control and Law Enforcement (INCLE)	265.28	232.94	147.07	196.76	148.27	154.87	37.59
International Disaster Assistance (IDA) and Title II	63.81	49.88	102.09	100.32	170.43	178.25	214.54
Migration and Refugee Assistance (MRA)	90.35	119.20	82.97	84.47	96.89	167.68	151.44
Non-Proliferation, Antiterrorism, Demining & Related (NADR)	37.96	37.00	35.60	38.30	38.50	45.80	N/A
Contributions to International Organizations (CIO)	41.35	40.31	36.12	32.72	30.28	29.64	30.11
Total	\$1,589.81	\$1,357.84	\$959.34	\$1,571.16	\$1,115.57	\$1,080.91	\$559.18
U.S. Civilian Assistance Provided to Multilateral Institutions/ Total Disbursements from U.S. Civilian Assistance Accounts	28.9%	28.0%	65.4%	30.9%	56.9%	42.1%	87.6%

Note: Numbers may not add due to rounding. Calendar year reporting is used for UN OCHA, UNAMA, AITF, ESF, IDA, MRA, and CIO; Afghan fiscal year reporting is used for ARTF; and U.S. fiscal year reporting is used for Title II and NADR. Annual allocation and not disbursement data is used for CIO and NADR. NADR data is listed as N/A or "not available" for 2022. The Principal U.S. Civilian Sector Assistance Accounts presented above exclude DOD civilian sector accounts (CERP AIF, and TFBSO) and a group of civilian agency accounts (IMET, DA, GHP, CCC, USAID-Other, HRDF, ECE, DFC, USAGM, DEA, and TI) that were active in the FY 2015 to FY 2021 period but whose combined annual appropriations averaged approximately \$50.00 million per year. (See Appendix B to this report for additional information.)

Source: SIGAR analysis of the SIGAR Quarterly Report to the U.S. Congress, 7/30/2022, 1/30/2022, 1/30/2021, 1/30/2020, 1/30/2019, 1/30/2018, 1/30/2017, 1/30/2016, and 1/30/2015.

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TABLE F.6



SOURCES OF U.S. FUNDING FOR MULTILATERAL ASSISTANCE PROGRAMS AND ORGANIZATIONS IN AFGHANISTAN	
Multilateral Assistance Programs and Organizations	Sources of U.S. Funding
Afghanistan Reconstruction Trust Fund (ARTF)	ESF
Law and Order Trust Fund for Afghanistan (LOTFA)	ASFF and INCLE
Afghan National Army (ANA) Trust Fund (NATF)	ASFF
Afghanistan Infrastructure Trust Fund (AITF)	ESF
UN OCHA Coordinated Programs	
UN World Food Programme (WFP)	IDA and Title II
UN High Commissioner for Refugees (UNHCR)	MRA
UN Children's Fund (UNICEF)	GHP, IDA, MRA, and Title II
UN Mine Action Service (UNMAS)	ESF and NADR
International Organization for Migration (IOM)	ESF, IDA, and MRA
UN Food and Agriculture Organization (FAO)	ESF and IDA
UN World Health Organization (WHO)	GHP, ESF, and IDA
UN OCHA and its Afghanistan Humanitarian Fund	IDA
UN Development Programme (UNDP)	ESF and INCLE
Nongovernmental Organizations (NGOs) ^a	ESF, IDA, MRA, and NADR
NATO Resolute Support Mission (RSM)	Army O&M ^b
The Asia Foundation (TAF)	SFOPS TAF ^b , ESF, and INCLE
UN Assistance Mission in Afghanistan (UNAMA)	CIO ^b
World Bank Group (IBRD, IDA, IFC, and MIGA)	Treasury IP ^b
Asian Development Bank (ADB and ADF)	Treasury IP ^b

^a State and USAID have requested that SIGAR not disclose the names of NGOs with whom they contract in Afghanistan, and have cited various authorities that underlie their requests. State has cited OMB Bulletin 12-01, Collection of U.S. Foreign Assistance Data (2012), which provides an exemption to federal agency foreign assistance reporting requirements "when public disclosure is likely to jeopardize the personal safety of U.S. personnel or recipients of U.S. resources." USAID has cited the Federal Funding Accountability and Transparency Act (FFATA) of 2006, (Pub. L. No. 109-282), which provides a waiver to federal agency contractor and grantee reporting requirements when necessary "to avoid jeopardizing the personal safety of the applicant or recipient's staff or clients." The so-called FFATA "masking waiver" is not available for Public International Organizations (PIOs). Both State and USAID provide "branding waivers" to NGOs with whom they contract in Afghanistan.

^b The Army O&M, SFOPS TAF, CIO, and Treasury IP accounts provide funding to organizations that are active in Afghanistan. All other accounts provide programmatic funding to organizations that are active in Afghanistan.

Note: Army O&M refers to the Support of Other Nations subaccount in the Operation & Maintenance, Army account in the Department of Defense appropriation; SFOPS TAF refers to The Asia Foundation account in the Department of State, Foreign Operations, and Related Programs (SFOPS) appropriation; and Treasury IP refers to the International Programs account in the Department of the Treasury appropriation.

Source: DOD, response to SIGAR data call, 1/18/2019; State, response to SIGAR data call, 7/14/2021, 1/13/2021, 4/17/2020, 4/9/2020, and 8/21/2019; Department of Defense, FY 2022 President's Budget, Exhibit O-1, at <https://comp-troller.defense.gov>, accessed 7/17/2021; SFOPS Congressional Budget Justification, FY 2021, at www.state.gov/cj, accessed 1/15/2021; Treasury, response to SIGAR data call, 4/20/2020; UNDP response to SIGAR data call, 4/5/2020; USAID, response to SIGAR data call, 1/10/2021, 4/3/2020, and 1/13/2020; and USAID, Afghanistan-Complex Emergency Fact Sheet #4 FY 2017 at www.usaid.gov, accessed 4/9/2020.

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SECURITY AND GOVERNANCE

KEY ISSUES & EVENTS

Anti-Taliban armed factions are active in multiple provinces. Some political opposition groups are attempting to organize themselves under an umbrella group for negotiations with the Taliban.

The Taliban helped mediate an ongoing ceasefire between the Pakistan government and the Pakistani Taliban.

Islamic State-Khorasan attacks have declined, but they are spreading geographically.

The United States continues to press the Taliban on key interests including equal rights, forming an inclusive government, and counterterrorism commitments following a series of Taliban policies curtailing civic rights.

SECURITY SITUATION IN AFGHANISTAN

According to the United Nations, the presence of anti-Taliban armed groups has expanded, although membership and capabilities are hard to assess. At least a dozen groups exist, with the National Resistance Front (NRF) and Afghanistan Freedom Front (AFF) the most active and visible. The Taliban maintain that these groups do not pose a significant challenge to their authority, but in early May, Taliban security forces redeployed from quieter areas in the south to the northern provinces of Panjshir, Baghlan, and Takhar, where these groups are active.¹ The NRF and AFF have taken credit for dozens of small-arms attacks and ambushes, such as a June 28 attack on the Taliban in Kapisa Province in which three Taliban were reportedly killed.²

In June, one news report indicated that these same Taliban forces redeployed again to reinforce dozens of other Taliban, including suicide bombers, in what appeared to be an anticorruption security operation against fighters in coal-rich Balkhab District, northern Sar-e Pul Province.³

The fighters appeared to be under the command of Malawi Mehdi, an ethnic Hazara who joined the Taliban in 2019 as the shadow governor of Balkhab District after clashing with the former Afghan government over his extortion of coal mines in the area. Once the Taliban seized Kabul, they forbade local, noncentralized tax collection. Mehdi was demoted to intelligence chief in Bamyan Province and later fired from that position in April. Afterward, Mehdi and his supporters began resisting Taliban attempts to impose central authority.⁴

The June clash sparked two days of intense fighting. At least 20 Taliban, 15 civilians, and eight Mehdi fighters were reportedly killed.⁵ The conflict appears to be expanding, with civilians fleeing the crossfire. In early July, the Taliban reportedly deployed 8,000 forces to Balkhab District, prompting the displacement of at least 27,000 civilians into neighboring provinces.⁶

The UN also reported that representatives of some opposition groups met in Turkey to incorporate as the High Council of National Resistance for the Salvation of Afghanistan, and called on the Taliban to prepare for negotiations.⁷ During a May visit to Kazakhstan, Donald Lu, U.S. Assistant Secretary of State for South and Central Asian Affairs, said:

The U.S. government supports Afghan peace and stability. We will never support the war against the government or the Taliban. For us, success will be achieved when the Taliban establish a legitimate administration in which all Afghans feel involved in decision-making. I will never support any armed resistance. Afghanistan's people have been subjected to bloodshed for more than 40 years, and it must now come to an end.⁸

UNAMA Reports a Significant Reduction in Civilian Harm, but Ongoing Human Rights Violations

According to UNAMA, from August 15, 2021, the date that the Ghani administration dissolved, through June 15, 2022, there “has been a significant reduction in civilian harm.” In over seven months, from January 1 through August 15, 2021, there were an average of 987 civilian casualties per month, with men suffering over 60% of these casualties (28% children, nearly 12% women). UNAMA attributed 51% of these casualties to the Taliban insurgency. From August 15, 2021, through June 15, 2022, an average of 210 civilian casualties occurred each month, with men suffering nearly 75% of these casualties (21% children, over 4% women). UNAMA attributed about 50% of the casualties since August 15 to IS-K; attacks that predominantly targeted nonmilitary mosques, public parks, schools, and public transportation.

UNAMA also cataloged a series of Taliban human rights violations including extrajudicial killings, arbitrary arrests and detentions, torture,

and ill treatment that are “impacting the enjoyment of a broad range of human rights.” Further, the impact of these violations is being compounded by Taliban measures that “stifle debate, curb dissent, and limit the fundamental rights and freedoms of Afghans,” with women and girls, in particular, subjected to severe restrictions on their human rights.

Since September 2021, UNAMA has engaged the Taliban from the local to the national level—meeting relevant ministries including the interior, defense, and intelligence, among others—to raise awareness of human rights standards and advocate for thorough accountability. UNAMA said the Taliban have taken some steps to protect and promote human rights including a general amnesty for former government and security force members, a December 2021 decree on women's rights, a code of conduct on prison reform, and a directive on the use of force by Taliban security members.

Source: UNAMA, Human Rights in Afghanistan: 15 August 2021–15 June 2022, 7/2022, pp. 3–10.

Similarly in June, Hugo Shorter, charge d'affaires at the UK Mission to Afghanistan in Doha said, the “UK does not support anyone, including Afghan nationals, seeking to achieve political change through violence, or any activity inciting violence for political purposes,” adding that “there is no alternative to engaging pragmatically with the current administration of Afghanistan.”⁹ The following day, the Taliban released five British nationals who had been held since December 2021.¹⁰

The Defense Intelligence Agency (DIA), citing **open-source reporting**, said the Taliban regime facilitated an indefinite ceasefire agreement between Tehrik-e Taliban Pakistan (TTP)—also known as the Pakistani Taliban—and the Pakistan government on May 31. DIA said the Taliban likely did this “to prove to the international community that it is a reliable partner” and “almost certainly to reduce tensions with Islamabad.”¹¹ Pakistan has pressed the Taliban to curtail TTP cross-border operations from Afghanistan in light of mounting attacks on Pakistani security forces. But rather than directly targeting the TTP, the Taliban have moved the group away from the border to prevent it from attacking Pakistan.¹² For more information on the ceasefire between TTP and the Pakistan government, see p. 74.

Other Islamist militant groups active in Afghanistan include the Islamic State-Khorasan Province (IS-K, designated a Foreign Terrorist Organization by the State Department in 2016) and the Islamic Movement of Uzbekistan (IMU). According to State, the IMU has lost most of its strength in Afghanistan and its recruiting pool is being absorbed by IS-K. State said that IS-K promotes itself in part by impugning the Taliban’s Islamic credentials, accusing the Taliban of complicity with Western governments. In areas without a strong Taliban presence, IS-K may brand itself as an alternative authority to increase its recruiting appeal. Nonetheless, IS-K currently operates through clandestine cells in mostly urban environments and has not made any serious attempts to hold territory or govern in recent years.¹³ According to the UN, the number of IS-K attacks has decreased, but the attacks are spreading geographically.¹⁴ As of April 2022, IS-K’s strength was approximately 2,000 members.¹⁵ For more information on Taliban operations against IS-K, see p. 80.

The UN said that crime-related security incidents remain nearly as high as last year, due to deteriorating economic and humanitarian conditions. Herat, Nangarhar, Kabul, and Kandahar Provinces are the most affected by criminal activity.¹⁶ The Taliban continue to announce the graduations of hundreds of police personnel from different training centers in the country.¹⁷

Political Violence and Protest Incidents Increase Slightly

According to the Armed Conflict Location and Event Data Project (ACLED), **political violence** and protest incidents in Afghanistan (April–June 2022) increased by more than 8% compared to total incidents last quarter



Police trainees in Kandahar Province formed for a visit by Mullah Abdul Ghani Baradar. (Taliban regime photo)

Open-source reporting: Relevant information derived from the systematic collection, processing, and analysis of publicly available information in response to known or anticipated intelligence requirements.

Source: DOD, “DOD Dictionary of Military and Associated Terms,” 11/2021, p. 159.

Political violence: The use of force by a group with a political purpose or motivation. Political violence is a component of political disorder, a social phenomenon that also includes precursor events, or critical junctures, that often precede violent conflicts, including demonstrations, protests, and riots. Political disorder does not include general criminal conduct.

Source: ACLED, “Armed Conflict Location & Event Data Project (ACLED) Codebook,” 2019, p. 7, www.acleddata.com, accessed 7/7/2022.



A Taliban fighter stands guard outside the meeting hall in Kabul for the “Grand Assembly of the Ulema.” (AFP photo by Wakil Kohsar)

(January–March 2022).¹⁸ The NRF was involved in over 26% of political violence incidents this quarter, followed by IS-K (nearly 9%) and the AFF (4%). Protest incidents accounted for over 4% of all incidents this quarter, down from 14% last quarter.¹⁹ Kabul saw the most incidents since January (14%) followed by northern Panjshir (10%) and Baghlan (10%) Provinces.²⁰

ACLEED is a nonprofit organization funded in part by the State Department’s Bureau of Conflict and Stabilization Operations. Its purpose is to collect and provide publicly available data on all reported political violence and protest events around the world.²¹ ACLED notes that Afghanistan has always been a unique data challenge due to its largely rural character and reporting biases that stem from intimidation by militant and state forces, a situation that has not changed under the Taliban.²²

TALIBAN CONTROL SOLIDIFYING

The UN said that Taliban leaders continue to restructure state institutions and replace former government personnel with Taliban affiliates, often to help address internal tensions.²³ In March, the Taliban terminated subnational representative bodies, including provincial councils. In their place, the Taliban began establishing *ulema* shuras, or councils of learned men who hold government appointments in a Muslim state. These shuras are intended to implement *sharia* (Islamic law) and oversee the activities of provincial administrations, under the guidance of the Taliban Ministry of Hajj and Religious Affairs.²⁴ According to DIA Director Lieutenant General Scott Berrier’s testimony before the Senate Armed Services Committee, “Limited infighting at senior levels has emerged over power-sharing arrangements, but the Taliban likely will not fracture in the coming year.”²⁵

The Taliban made a series of policy decisions this quarter that they declared to be in adherence to Islam and Afghan traditions. On Eid

al-Fitr (April 29), a celebration at the end of Ramadan, Amir Haibatullah Akhundzada issued a statement committing to “all sharia rights of men and women,” and highlighting as policy goals economic development, security, equal education and health care, national unity, and the return of Afghans from abroad.²⁶ For more information on how some of these policies have affected vulnerable populations, see p. 84.

On May 11, the Taliban Deputy Prime Minister Maulavi Mohammed Abdul Kabir chaired the first meeting of the newly formed “Commission for the Return and Communication with Former Afghan Officials and Political Figures.”²⁷ According to news reports, some former government and security officials have been returning to Afghanistan under the auspices of this commission.²⁸ The commission also announced its intent to convene a grand assembly of the ulema.²⁹ A week later, anti-Taliban group representatives met in Turkey forming a “High Council of National Resistance for the Salvation of Afghanistan” and called on the Taliban to prepare for negotiations.³⁰ The council proposed that the Taliban hold discussions with former Afghan authorities concerning formation of an inclusive government so as to avoid a civil war.³¹

On June 30, about 4,500 Islamic clerics and tribal elders assembled for three days in Kabul. According to news reports, the assembly was a Taliban attempt to bolster their domestic legitimacy amidst ongoing crises including the June earthquake in eastern Afghanistan that killed more than 1,000, and ongoing difficulties accessing international financing. Following a brief episode of gunfire, both the NRF and IS-K reportedly claimed responsibility for an attack outside the assembly; no casualties were reported.³² The assembly produced an 11-article resolution that stressed, among other topics, compulsory support for the Taliban’s “Islamic system,” a desire for engagement with and recognition by the international community, the illegality of ongoing IS-K attacks, and a need for attention to the rights of women, children, and minorities.³³ According to former Afghan President Hamid Karzai, who still resides in Kabul, the meeting was “symbolic,” a “gathering of the Taliban themselves, mostly of their own rank and file.”³⁴

On July 11, Taliban acting minister of defense Mawlawi Mohammad Yaqoob announced that Kabul and Doha are expected to sign a security-cooperation agreement.³⁵ Yaqoob had met with the Emir of Qatar, Sheikh Tamim bin Hamad Al Thani, and other senior Qatari government and security officials in early July. Yaqoob reportedly requested Qatar’s assistance in providing salaries, uniforms, and equipment to Taliban security forces.³⁶

Earlier in March, the U.S. strengthened its security cooperation with Qatar by designating it a major non-NATO ally.³⁷ Analysts noted this strategic relationship between Qatar and the United States, suggesting Qatar might act as an intermediary between the United States and the Taliban. They also noted that bilateral security cooperation with Qatar could enable Afghanistan to gain greater independence from Iranian and Pakistani influence.³⁸

REGIONAL ENGAGEMENT WITH THE TALIBAN PROGRESSING

According to the UN, the Taliban intensified their diplomatic and economic interactions with regional neighbors this quarter. While none have formally recognized the Taliban as a government to date, some states have accepted Taliban diplomats.³⁹

Pakistan

To its immediate east, Afghanistan shares a disputed border with Pakistan, a long-time Taliban ally. There have been some disagreements between the two since the Taliban took power in August 2021, centering on Taliban compliance with its February 29, 2020, U.S.-Taliban agreement commitment to prevent any terrorists, including the Pakistani Taliban (Tehrik-e Taliban Pakistan or TTP), from using Afghan soil to attack the United States or its allies, including Pakistan.⁴⁰

Recently, Pakistan reached a rapprochement with the Taliban after Taliban-hosted negotiations led to a new Pakistan-TTP ceasefire on June 3. Relations soured in December 2021, when the initial Pakistan-TTP ceasefire lapsed.⁴¹ According to DIA, the Taliban likely did this “to prove to the international community that it is a reliable partner” and “almost certainly to reduce tensions with Islamabad.”⁴² As of late-June, the ceasefire was holding, despite firefights between Pakistani soldiers and unidentified militants in a former TTP border stronghold.⁴³

China

China has increasingly engaged with the Taliban in recent months, although with few concrete results so far. On March 24, China’s Foreign Minister Wang Yi met with acting Deputy Prime Minister Mullah Baradar and acting Foreign Minister Amir Khan Muttaqi in Kabul. Minister Wang is the highest-ranking Chinese official to visit the country since the Taliban takeover; the ministers reportedly discussed Afghanistan’s mining sector and its potential role in China’s Belt and Road Initiative (a massive land and sea infrastructure project connecting China to Eurasia).⁴⁴ State said it was not aware of any current cooperation between public or private entities on mining, but a Chinese firm in 2008 signed a contract to exploit Afghanistan’s copper deposits at Mes Aynak.⁴⁵

On March 30, a week after the meeting in Kabul, China hosted a regional conference in central China with Afghanistan and its neighbors, in what the UN called “Chinese diplomatic engagement with de facto Afghan authorities to shore up bilateral relations after the United States and NATO-led troops withdrew from Afghanistan.”⁴⁶ Although the foreign ministers in attendance reportedly stressed the need for the Taliban to protect the rights

of all Afghans, the conference took place only days after the Taliban issued a series of policies further restricting women's rights.⁴⁷

Iran

To the west, Iran's relationship with the Taliban appears to remain tense despite diplomatic engagement. Iran confirmed on April 26 that it accepted three Taliban diplomats in the Afghan embassy in Tehran.⁴⁸ However, Iran said official recognition cannot precede Taliban formation of an inclusive government.⁴⁹ This move comes after weeks of disagreements between Iran and the Taliban. Iran suspended consular services in Afghanistan earlier in April following protests outside the Iranian embassy in Kabul and the Iranian Consulate in Herat.⁵⁰ The demonstrations targeted Iran's treatment of Afghan refugees.⁵¹ Skirmishes have also erupted between Iranian and Taliban forces along their border, leading Iran to temporarily close the main border crossing in Herat Province on April 23.⁵²

India

On July 7, India reestablished a diplomatic presence in Kabul by reopening its embassy.⁵³ Earlier, the Taliban on June 2 hosted officials from the Indian Ministry of External Affairs for the first time since the Taliban takeover. The meeting reportedly focused on diplomatic relations, as well as trade and humanitarian aid, and came after reports in May indicated that India might reopen its Kabul embassy. India was the last member of the Shanghai Cooperation Organization (SCO, an organization comprising China, Kazakhstan, Kyrgyzstan, Russia, Tajikistan, Uzbekistan, India, and Pakistan) to reopen its embassy in Afghanistan.⁵⁴

Turkmenistan, Uzbekistan, and Tajikistan

To Afghanistan's north, the Central Asian countries of Turkmenistan, Uzbekistan, and Tajikistan continue to have mixed relations with the Taliban. Uzbekistan and Turkmenistan have called for increased engagement with the Taliban; both countries have significant economic interests in Afghanistan. Uzbekistan hopes to begin construction on the Mazar-e Sharif-to-Peshawar railway, which would give landlocked Uzbekistan and Turkmenistan greater access to Pakistan's Karachi port.⁵⁵ Turkmenistan is also looking to proceed with the Turkmenistan, Afghanistan, Pakistan, India (TAPI) natural-gas pipeline, which would help it expand natural-gas exports to South Asia.⁵⁶

In contrast, Tajikistan appears wary of the Taliban and has been the only neighboring country to publicly oppose the Taliban's return to power.⁵⁷ There have been reports that Tajikistan is hosting or is in contact with some leaders of the National Resistance Front (NRF), an anti-Taliban resistance group largely made up of Afghans of ethnic Tajik descent.⁵⁸ Nonetheless, Tajikistan has kept its embassy open in Kabul, engaged with the Taliban at the Chinese-led foreign ministers conference on March 30, and has provided Afghanistan with electricity.⁵⁹

U.S. DIPLOMACY WITH THE TALIBAN

On July 6, President Biden provided notice to Congress of his intention to rescind Afghanistan's designation as a major non-NATO ally (an ally that is eligible to receive specified military training and assistance).⁶⁰ To date, no country has officially recognized the Taliban as the government of Afghanistan since they seized control of Kabul in August 2021; however, by early April 2022, several countries, including China, Pakistan, Russia, and Turkmenistan, had accredited Taliban-appointed diplomats.⁶¹ This quarter, State informed SIGAR that the U.S. government has not yet decided whether to recognize the Taliban—or any other entity—as the government of Afghanistan, adding that the legitimacy and support the Taliban leaders seek from the international community will depend on their conduct.⁶²

Nevertheless, the United States has engaged with Taliban representatives on a wide range of issues relevant to U.S. national-security interests and has closely observed Taliban actions in a number of areas.⁶³ According to State, policy priorities include:⁶⁴

- the welfare and safety of U.S. citizens abroad
- the release of U.S. hostage Mark Frerichs (taken hostage in February 2020)
- addressing the humanitarian and economic crises in the country
- ensuring the Taliban abide by commitments to permit the departure from Afghanistan of U.S. citizens, lawful permanent residents, Special Immigrant Visa holders, and Afghans of special interest to the United States
- supporting the formation of an inclusive government that reflects the country's diversity
- ensuring the Taliban uphold their counterterrorism commitments, including those stated in the February 29, 2020, U.S.-Taliban agreement
- encouraging the Taliban to respect human rights in Afghanistan, including those of religious and ethnic minorities, women and girls, civil society leaders, Ghani administration-affiliated officials, and individuals who were formerly affiliated with the U.S. government, U.S. military, and U.S. NGOs or media institutions

In late June, U.S. officials and the Taliban met in Doha to discuss earthquake relief, the preservation of Afghan central bank assets held in the United States, and women's rights.⁶⁵ Following the Taliban decision on March 23 to block girls' access to secondary education, U.S. officials cancelled several meetings with Taliban representatives, calling the decision "a potential turning point in our engagement."⁶⁶ In early April 2022, representatives of the European Union, France, Germany, Italy, Norway, the United Kingdom, and the United States met in Brussels to discuss the situation in Afghanistan and condemned the Taliban's decision related to girls' secondary education, as well as other violations of human and civil rights. They reaffirmed their support for continued engagement and for providing humanitarian aid to

the Afghan people, and stressed that “progress towards normalized relations between the Taliban and the international community will depend mostly on the Taliban’s actions and their delivery on commitments and obligations to the Afghan people and to the international community.”⁶⁷

A May 12 statement by the Group of Seven (G7) nations further asserted, “With these moves, the Taliban are further isolating themselves from the international community” and expressed the countries’ “strongest opposition and deplore the increasing restrictions imposed on the rights and freedoms of women and girls in Afghanistan by the Taliban.”⁶⁸

Following “energetic and focused diplomacy” with U.S. allies, regional partners, and Muslim majority countries and organizations immediately following the decision, U.S. officials conveyed to senior Taliban representatives the “unified international opposition to ongoing and expanding restrictions on women and girls’ rights and roles in society.” After a late May 2022 meeting with Taliban Foreign Minister Amir Khan Muttaqi, U.S. Special Representative on Afghanistan Thomas West said, “Girls must be back in school, [and] women free to move and work without restrictions for progress to normalized relations.”⁶⁹

TALIBAN SECURITY FORCES AND ANDSF EQUIPMENT

Taliban Army Strength Increasing

According to the UN, the Taliban Ministry of Defense announced on May 15 that 130,000 personnel were recruited for a new national army, organized into eight regional corps, plus a central corps in Kabul.⁷⁰ This reported current strength is 50,000 personnel more than reported by the Taliban in mid-January, and only 20,000 members short of the 150,000-member target strength the



Kabul graduation ceremony of 550 members of the Taliban’s defense support and security department. (Taliban regime photo)



A Taliban UH-60 helicopter in earthquake-affected Gayan District, Paktika Province in late June. (AFP photo by Ahmad Sahel Arman)

Taliban reported at that time. That target strength would approach the 182,071 reported strength of the former Afghan National Army in spring 2021.⁷¹ The Taliban continue to announce graduations of hundreds of army personnel from training centers in the country.⁷² According to DIA Director Berrier, as of November 2021, “Taliban fighters were using weapons, vehicles, and equipment left by former ANDSF units, including UH-60 and Mi-17 helicopters, and have demonstrated the capability to conduct ground operations and move troops with their very nascent air force capabilities.”⁷³

Most of these army personnel appear to be new recruits, since the majority of security personnel from the ANDSF have been dismissed or fled. According to the UN, some technical and specialized military personnel remain from the former Afghan army, but nearly all women have been dismissed, except for those needed for specialized service at detention facilities or for female body searches.⁷⁴ According to Taliban Defense Ministry Spokesman Inayatullah Khwarazami, female employees of the former Afghan Ministry of Defense are still working and being paid, but are working in areas such as ministry health care.⁷⁵

The DIA, based on open-source reporting, continues to report that some ANDSF and civilians have joined Taliban security forces at lower levels, likely for personal gain.⁷⁶ State concurred with this assessment, noting that “some former ANDSF, often of lower ranks, have gone to work for the Taliban for economic reasons.”⁷⁷ Both DIA and State also said that other former ANDSF personnel have joined in limited numbers anti-Taliban forces such as IS-K or the National Resistance Front (NRF), a small Tajik-dominated, anti-Taliban militant resistance movement active in several provinces, and to a lesser extent the Afghanistan Freedom Front (AFF).⁷⁸ State said that it is unaware of any significant outflows of former ANDSF personnel to neighboring countries recently, in contrast to the personnel who fled during the summer and fall of 2021.⁷⁹

Taliban Trying to Rebuild Air Force

The Taliban are attempting to reconstitute an air force from former Afghan Air Force (AAF) aircraft and personnel remaining in Afghanistan. As of August 15, 2021, the date of the Ghani administration's collapse, the former AAF had 131 usable aircraft available and the Afghan Special Security Forces' (ASSF) Special Mission Wing (SMW) had 39 aircraft of unknown status available (helicopters included 18 Mi-17s and five UH-60s; airplanes included 16 PC-12 single-engine passenger and light-cargo aircraft).⁸⁰

According to DIA information based on open-source reporting, the Taliban claim to have 33 pilots and continue to encourage former AAF pilots to join its nascent air force. The pilots working for the Taliban reportedly need jobs and say the Taliban are the most reliable employer in Afghanistan. The pilots also said that they have not been threatened by the Taliban.⁸¹

ANDSF Equipment Remaining in Afghanistan

The Taliban possess substantial stores of U.S.-funded equipment captured when the ANDSF collapsed. However, DOD noted that without the technical maintenance and logistics support that the U.S. had been providing to the ANDSF, the operational capability of the equipment will continue to degrade.⁸²

According to DOD, \$18.6 billion worth of ANDSF equipment was procured through the Afghan Security Forces Fund (ASFF) from 2005 until August 2021 and much of that equipment was destroyed during combat operations. DOD estimates that \$7.12 billion worth of ANDSF equipment

Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise

In response to directives from the House Armed Services Committee and House Committee on Oversight and Reform and its Subcommittee on National Security, SIGAR issued *Collapse of the Afghan National Defense and Security Forces* as an interim report in May. The objectives of this evaluation were to (1) determine the factors that contributed to the ANDSF's collapse; (2) assess any underlying factors over the 20-year security sector assistance mission that contributed to the underdevelopment of important ANDSF capabilities and readiness; and (3) account for all U.S.-provided ANDSF equipment and U.S.-trained personnel, where possible. SIGAR plans to issue a final report in fall 2022, which will include an assessment of the relative successes and failures of the U.S. mission to reconstruct the ANDSF.

SIGAR found six factors that accelerated the ANDSF's collapse in August 2021. The single most important near-term factor in the ANDSF's collapse was the U.S. decision to withdraw the U.S. military and contractors from Afghanistan as called for in the February 2020 U.S.-Taliban agreement, signed under the Trump Administration and confirmed by President Biden in an April 2021 address to the nation. Many Afghans thought the U.S.-Taliban agreement was an act of bad faith and a signal that the U.S. was handing over Afghanistan to the enemy as it rushed to exit the country; its immediate effect was a dramatic loss in ANDSF morale. Other factors contributing to the ANDSF's collapse included the change in the U.S. military's level of support to the ANDSF, the ANDSF never achieving self-sustainment, Afghan President Ashraf Ghani frequently changing ANDSF leaders and appointing loyalists, the Afghan government's failing to take responsibility for Afghan security through an implementation of a national security strategy, and the Taliban's military campaign effectively exploiting ANDSF weaknesses. These six intertwined factors worked together, ending with the ANDSF's collapse.

Source: SIGAR, *Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to its Demise* 22-22-IP, 5/2022, pp. 1, 6.



Taliban stand guard in front of a Sikh temple attacked in Kabul on June 18. (AFP photo by Sahel Arman)

remained in Afghanistan in varying states of repair when U.S. forces withdrew in August 2021. DOD said the ANDSF abandoned their locations and left much of their major pieces of equipment, such as Humvees and aircraft, in a nonoperational condition.⁸³

ONGOING SECURITY EFFORTS IN AFGHANISTAN

Taliban Security Operations Continue to Target IS-K

According to DIA and State, based on open-source reporting, IS-K continues to attack minority populations in Afghanistan, including members of Sufi religious orders and Shi'a communities.⁸⁴

This quarter, IS-K claimed responsibility for multiple attacks, including an April 21 attack on a mosque in Mazar-e Sharif, an April 29 attack on a mosque in Kabul, the May 25 bombings of three minivans in Mazar-e Sharif, and a June 18 attack on a Sikh temple in Kabul.⁸⁵ In October 2021, the Taliban announced that they would be responsible for security at Shi'a mosques and other holy sites. Despite some harassment by the Taliban, one Hazara leader emphasized that IS-K is their main fear. Meanwhile, IS-K has also targeted critical infrastructure; at least four electrical pylons were destroyed in separate attacks in Kunduz and Samangan Provinces during April and May.⁸⁶ State added that IS-K tends to focus on “soft,” or lightly defended targets, including public transport vans.⁸⁷

DIA assessed that these attacks were intended to destabilize the Taliban and increase IS-K's recruiting profile. DIA also said that deteriorating



Taliban intelligence agents in Nimruz Province display confiscated equipment. (Taliban regime photo)

economic conditions have increased the Afghan population's vulnerability to IS-K influence and recruitment.⁸⁸ State said it is "difficult to assess the degree to which economic factors independently influence [IS-K] or other militant operations," adding, while economic desperation could compel vulnerable Afghans to join these groups, "terrorists are not motivated primarily by financial considerations." State continued, saying that if the Taliban are distracted or otherwise hampered by Afghanistan's economic difficulties, it could limit their ability to act against IS-K and other groups.⁸⁹

State said the Taliban have publicly stated they are acting to counter IS-K through arrests and dismantling support networks.⁹⁰ According to DIA, the Taliban security forces continue to conduct operations against IS-K and claim to have disrupted IS-K planning. In mid-April, the Taliban again increased counterterrorism operations by establishing checkpoints and conducting house-to-house searches. These efforts follow a pattern of larger-scale Taliban cordon-and-search operations that reportedly began in mid-February 2022.⁹¹ DIA said that the Taliban are unlikely to be able to prevent all IS-K plots or completely eradicate the group. In response to an April 21 bombing at a Shi'a mosque in Mazar-e Sharif, the Taliban reportedly arrested, tried, and executed an unknown number of IS-K members.⁹²

More information on Taliban security operations and IS-K activities appears in the Classified Supplement to this report.

Internal Security and Protests

According to DIA Director Berrier, the Taliban is using travel and residency restrictions that are mostly enforced by its internal security apparatus, the General Directorate of Intelligence (GDI), to contain the movement of militants from other groups.⁹³ These efforts appear to be working against some groups, such as TTP and al-Qaeda. According to Berrier, "Al Qaeda has had some problems with reconstituting leadership, and to a degree I think the Taliban have held to their word about not allowing al-Qaeda to rejuvenate so far."⁹⁴

Nonetheless, the same institutions monitoring militants are also enforcing new laws that criminalize some civic activities that had previously been permissible. DIA said in late April 2022 that the Taliban reinstated a mandate for head-to-toe covering for women; Taliban Amir Haibatullah Akhundzada said families could face punishment if they failed to comply. These same restrictions were imposed on women journalists. Then in early June, the Taliban allegedly detained several journalists, including those covering women's protests.⁹⁵ (See page 5 for more information on Taliban decrees concerning women and girls.) According to the UN, the Taliban have increasingly restricted freedoms of assembly, opinion, and expression, while quelling dissent. The GDI reportedly conducts arbitrary arrests, creating a "chilling effect on freedom of media and civic space."⁹⁶

Taliban Crack Down on Press Freedom, Detain and Threaten Australian Journalist

Lynne O'Donnell, a Foreign Policy columnist, returned to Kabul almost one year after the United States left. While there, O'Donnell, former Kabul bureau chief for the Associated Press and Agence France-Presse, was detained by Taliban intelligence agents. They forced her to issue two tweets and record a video apologizing for 2021 and 2022 articles she wrote about life under Taliban rule.

One tweet—dictated by the Taliban, deleted, and rewritten—read, "I apologize for 3 or 4 reports written by me accusing the present authorities of forcefully marrying teenage girls and using teenage girls as sexual slaves by Taliban commanders. This was a premeditated attempt at character assassination and an affront to Afghan culture." The other said, "These stories were written without any solid proof or basis, and without any effort to verify instances through on-site investigation or face-to-face meetings with alleged victims."

After she submitted to their demands, O'Donnell said the Taliban told her, "You are now free to stay. You can go anywhere in the country—we will help you." Instead, she left and later wrote "I can never go back." One day later, O'Donnell posted, "Tweet an apology or go to jail, said #Taliban intelligence. Whatever it takes. They dictated. I tweeted. They didn't like it. Deleted, edited, re-tweeted. Made video of me saying I wasn't coerced. Re-did that too."

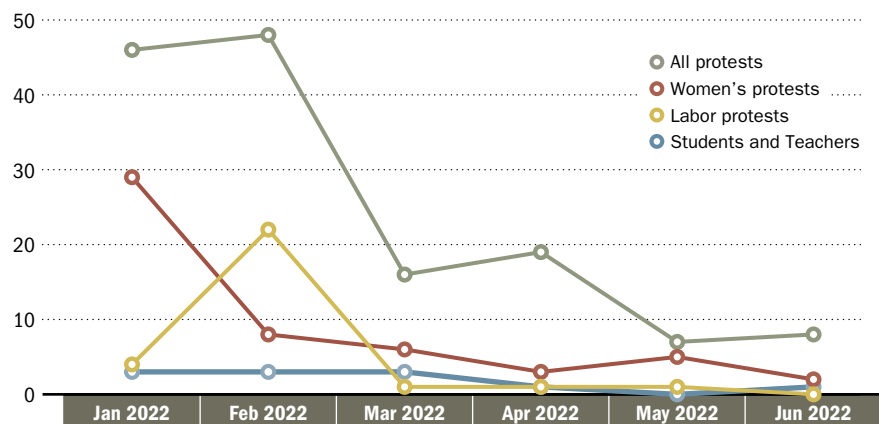
Source: Foreign Policy, "The Taliban Detained Me for Doing My Job. I Can Never Go Back," 7/20/2022, <https://foreignpolicy.com/2022/07/20/taliban-afghanistan-media-crackdown-journalism-detained/>; Lynne O'Donnell via Twitter (@lynneodonnell), 7/19/2022, <https://twitter.com/lynneodonnell/status/1549397516210298883?s=21&t=Tq4uFQg3gRkPYXit7IObDw>, <https://twitter.com/lynneodonnell/status/1549397518873772036>, and 7/20/2022, <https://twitter.com/lynneodonnell/status/1549707743946235904?s=21&t=NY458KrNfiXO9SNvalGgUA>; New York Times, "Reporter Says Taliban Forced Her to Publicly Retract Accurate Articles," 7/20/2022, <https://www.nytimes.com/2022/07/20/business/media/taliban-reporterlynne-odonnell.html>

SIGAR Assessing Risks to Afghan Media

As part of its Congressionally directed assessments of the causes and repercussion of the Taliban takeover, SIGAR is performing fieldwork to evaluate the status of, and potential risks to, the Afghan people and civil society organizations, including Afghan journalists, resulting from the Taliban's return to power. The assessment's scope covers February 2020—the start of a signed commitment between the U.S. government and the Taliban—to the present. SIGAR has primarily conducted interviews with Afghans identified as facing risks across five sectors: women and girls, journalists, educational institutions, health-care operations, and nongovernmental institutions.

FIGURE S.1

PROTEST INCIDENTS BY TYPE, JANUARY-JUNE 2022



Source: ACLED, "Armed Conflict Location & Event Data Project (ACLED)," www.acleddata.com, accessed 7/7/2022; SIGAR analysis of ACLED data, 7/2022.

Taliban efforts to restrict certain civic freedoms coincide with a decline in protests. As seen in Figure S.1 above, protests this quarter continued a downward trend after reaching a high point in February. Since January, women's protests have accounted for 37% of all protests, followed by labor (20%), and students and teachers (8%).⁹⁷



Weapons, ammunition, and other military equipment seized by Taliban intelligence in Sar-e Pul Province. (Taliban regime photo)

Local Reprisals, Revenge, and the Commission of Purification

DIA continues to report that Taliban leadership is unlikely to have been targeting former ANDSF personnel, although there has been "localized small-scale reprisal killings, violence, and intimidation against former ANDSF and Afghan government employees."⁹⁸

According to DIA, the Taliban's Commission of Purification was established to remove Taliban members who have violated the rights of others or committed ethnic, religious, and personal-animosity crimes. In February, the Taliban chief inspector of defense and chairman of the Commission of Purification claimed the commission had identified and expelled 4,350 members from the Taliban. The commission is also responsible for returning items confiscated during Taliban security operations to their owners after issuing licenses for the objects.⁹⁹ DIA said "weapons, ammunition, and vehicles were confiscated during security operations and can be reclaimed by calling numbers publicized by the Taliban regime, with an issued license."¹⁰⁰

U.S. SUPPORT FOR GOVERNANCE AND THE FORMER AFGHAN NATIONAL DEFENSE AND SECURITY FORCES

Governance Support

As of June 30, 2022, the United States had provided nearly \$36.1 billion to support governance and development in Afghanistan. Most of this funding, almost \$21.3 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).¹⁰¹

During August and September 2021, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. After the review, State and USAID paused the majority of development-assistance programs to assess the situation, including the safety and ability of implementing partners to operate. Since then, more than a dozen State and USAID programs in Afghanistan have restarted with a focus on addressing critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods—as well as supporting civil society, with a focus on women, girls, and human rights protection more broadly.¹⁰²

State said that all U.S. assistance continues to be directed through UN agencies and implementing partners on the ground in Afghanistan, as opposed to being disbursed by U.S. agencies or paid directly to the Taliban regime. Implementing partners are required to protect against diversion, fraud, waste, and abuse, including diversion to the Taliban and the Haqqani Network. These partners have taken steps to ensure funds reach the beneficiaries through a network of private, licensed financial sector providers including banks, money service providers, and mobile money operators.¹⁰³ If implementing partners suspect that funds are being diverted, abused, or otherwise used fraudulently, they are required to report the activity. Partners must also submit regular financial reports to respective program offices to verify where and how funds are spent.¹⁰⁴

Security Support to Former ANDSF

The ANDSF have dissolved and U.S. funding obligations for them have ceased, but disbursements will continue, as necessary, to contract implementers until all program contracts are reconciled.¹⁰⁵ The United States had appropriated \$88.8 billion to help the Islamic Republic of Afghanistan provide security in Afghanistan, as of June 30, 2022. This accounts for 60.8% of all U.S. reconstruction funding disbursements for Afghanistan since fiscal year (FY) 2002.

DSCMO-A Ends, ASFF Contract Closeouts Transferred to Other Entities

According to DOD, the Defense Security Cooperation Management Office-Afghanistan (DSCMO-A) was disestablished on June 1, 2022. DSCMO-A

SIGAR AUDIT

A SIGAR audit report issued this quarter focused on the extent to which DOD, from FY 2019 through May 2021, provided accountability and oversight of the funds DOD provided to the Afghan government to pay the salaries of Ministry of Defense (MOD) personnel. SIGAR found that DOD spent approximately \$232 million on questionable salaries for MOD personnel that were calculated outside of the U.S.-funded Afghan Personnel and Pay System, paid to suspicious units or non-existent object codes, or never delivered to the accounts of MOD personnel.

Foreign Military Sales: The portion of U.S. security assistance for sales programs that require agreements or contracts between the United States and an authorized recipient government or international organization for defense articles and services to be provided to the recipient for current stocks or new procurements under DOD-managed contracts, regardless of the source of financing. In contrast to regular FMS cases, **pseudo-FMS** cases are administered through the FMS infrastructure but a “pseudo Letter of Offer and Acceptance” (LOA) is generated to document the transfer of articles or services, but the partner nation receiving the articles or services does not sign the pseudo-LOA and does not enter into an agreement or contract to receive the materials or services.

Source: DOD, “DOD Dictionary of Military and Associated Terms,” 11/2021, p. 87; DSCA, “Security Assistance Management Manual, Chapter 15,” available at <https://samm.dsca.mil/chapter/chapter-15>.

had been headquartered in Qatar at Al Udeid airbase and had assumed responsibility of ASFF funds and overall contract management following the disestablishment of the Combined Security Transition Command-Afghanistan (CSTC-A). After DSCMO-A closed on June 1, 2022, those ASFF contracts that had been obligated by the Defense Security Cooperation Agency (DSCA), by CSTC-A, or by DSCMO-A were transferred to DSCA, U.S. Army Central Command (ARCENT), or to the U.S. military departments to administer the final disposition of efforts and service contracts in Afghanistan.¹⁰⁶

According to DOD, ARCENT has not been subject to any unusual litigation or other unforeseen issues as it works with the contract commands to close 42 remaining ASFF-funded contracts for which CSTC-A or DSCMO-A had obligated funds. Similarly, DSCA reported no issues with closing ASFF-funded pseudo-**Foreign Military Sales** (FMS) cases.¹⁰⁷

DOD said that Department of the Army organizations are closing 43 ASFF-funded contracts (contracts that included aircraft procurement, aviation contract logistics support, ammunition, and ANDSF training), and that the U.S. Army Corps of Engineers (USACE) reported that nine ASFF-funded projects and three NATO ANA Trust Fund (ANA-TF) projects are now “physically and fiscally complete.” USACE continues to close an additional 12 ASSF and ANA-TF projects.¹⁰⁸

As seen in Table S.1 on the next page, cases obligated by DSCMO-A or CSTC-A as non-FMS cases or as military interdepartmental purchase requests (MIPRs) have a total remaining value of \$192.4 million. Pseudo-FMS cases are being managed by the Department of the Army and the Department of the Air Force with a total remaining value of \$424.6 million.¹⁰⁹

State Department Details Deteriorating Human Rights in Afghanistan

In April 2022, State’s Bureau of Democracy, Human Rights, and Labor released the 2021 *Country Reports on Human Rights Practices*, detailing a wide range of credible reports of human rights abuses in Afghanistan both before and after the Taliban takeover. These include: targeted killings and forced disappearances, arbitrary arrests, serious restrictions on free expression and the media by the Taliban, restrictions on movement and the right to leave the country, restrictions on and harassment of NGOs and human rights organizations, trafficking in persons, and restrictions on women’s rights such as the right to work and to access educational institutions.¹¹⁰

In early June 2022, State’s Office of International Religious Freedom also released its 2021 *International Religious Freedom Report* (IRF), which highlights the Taliban’s ongoing restrictions of religious freedom

SECURITY AND GOVERNANCE

TABLE S.1

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS				
	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligation (ULO) ^a	ULO as of:
Defense Security Cooperation Management Office-Afghanistan Obligations				
Contracts	\$300,044,317	\$178,661,550	\$121,382,767	6/2/2022
Noncontract MIPRs ^b	182,781,348	111,786,781	70,994,567	6/2/2022
Department of the Air Force Obligated Contracts				
A-29	\$1,054,783,000	\$989,383,000	\$65,399,000	5/16/2022
C-130	153,230,000	103,440,000	49,788,000	5/24/2022
PC-12	44,260,000	16,416,000	32,252,000	3/23/2022
C-208	120,903,024	115,620,239	5,273,857	5/24/2022
GBU-58	All Closed			5/23/2022
Munitions	29,213,000	4,947	24,617	5/23/2022
Department of the Army Obligated Contracts				
ASFF	\$1,079,397,027	\$946,855,135	\$132,642,270	5/27/2022
UH-60	464,200,789	433,854,921	30,369,617	5/27/2022
ASFF ammunition	53,216,456	26,424,631	Not Reported	Not Reported
PEO STRI (simulation, training, and instrumentation)	545,358,000	436,483,000	108,845,000	5/27/2022

^a Unliquidated Obligations (ULOs) are equal to undisbursed obligations minus open expenses.

^b Military Interdepartmental Purchase Requests.

Source: DOD, response to SIGAR data call, 6/15/2022; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

and persecution of the country's religious minorities. According to State's IRF report, the Taliban have:¹¹¹

- detained members of the Ahmadiyya Muslim community in Kabul, abusing them and falsely accusing them of belonging to IS-K; 10 were released by the end of 2021 reportedly on the condition that they "repent" their Ahmadi beliefs and attend a Taliban-led madrassa. Eighteen Ahmadis remained in detention during the reporting period.
- expelled Shi'a Hazara from their homes in several provinces partly for the purpose of redistributing their land to Taliban supporters
- placed restrictions on businesses owned by individuals from religious minority groups, including the hours of operation and the type of merchandise they can sell

Members of religious minority communities, including Sikhs, Hindus, Christians, and Shi'a Hazara, have expressed fears over their safety, with Christians reporting threats from the Taliban and some Sikhs reporting harassment by Taliban members at their *gurdwara* (site for meeting and worship) in Kabul. However, a leader of the Shi'a Hazara community said their primary concern was violent attacks by IS-K, not the Taliban. State

reports that the Taliban have conducted outreach to religious minorities and in some instances increased security within their communities.¹¹²

U.S. Treasury's General License Authorizations

The U.S. Treasury Department's General License (GL) 20 authorizes, to the extent required, virtually all transactions involving Afghanistan and its governing institutions that would otherwise be prohibited by U.S. sanctions, excluding financial transfers to the Taliban, Haqqani Network, and other sanctioned entities, and any blocked individual who is in a leadership role of a governing institution in Afghanistan, other than for the purpose of effecting the payment of taxes, fees, or import duties, or the purchase or receipt of permits, licenses, or public utility services, provided that such payments do not relate to luxury items or services.

Previously, the U.S. Treasury Department's Office of Foreign Assets Control (OFAC) issued three GLs (17, 18, and 19) that broadened the types of activities now authorized, that would otherwise have triggered sanctions, to help improve the flow of humanitarian aid and other critical support to Afghanistan. These GLs allow for transactions and activities involving the Taliban and members of the Haqqani Network so long as the transactions are for the official business of the U.S. government or certain international organizations, or for NGOs working on certain humanitarian projects and other projects related to civil society development or environmental projects that provide critical support to Afghans.

Source: State, response to SIGAR vetting, 7/12/2022.

Remaining Women's Advancement Program Continues Activities

USAID informed SIGAR that the Women's Scholarship Endowment (WSE) continues to support female access to higher education following the resumption of program activities after Treasury's Office of Foreign Assets Control (OFAC) issued general licenses in December 2021.¹¹³ This quarter, WSE facilitated the re-registration of 119 students to resume their studies with institutions of higher education in Afghanistan. WSE also received over 3,000 scholarship applications and will award 80 scholarships to female students to begin their studies in September 2022. However, due to the reduced capacity of some universities, USAID said a few students had to change courses either because fewer students registered for the course, or the university did not have female staff available to teach a course for female students. WSE staff communicated their concern that limited resources for private institutions to hire female teachers and sustain operations pose a major implementation risk.¹¹⁴

As of July 10, 2022, USAID has obligated \$50 million and disbursed \$50 million for the WSE program.¹¹⁵

USAID DEMOCRACY AND GOVERNANCE PROGRAMS RESUME

Following the resumption of project activities under OFAC licenses authorizing the delivery of assistance in Afghanistan, USAID's Conflict Mitigation Assistance for Civilians (COMAC) and Supporting Transformation for Afghanistan's Recovery (STAR) programs have faced several challenges associated with Taliban governing practices.¹¹⁶

Conflict Mitigation Assistance for Civilians

COMAC is a five-year, \$40 million, nationwide program that began in 2018. It was established to provide assistance to Afghan civilians and their dependent family members who experienced loss of life, injury, or lack of economic livelihood because of military operations, insurgent attacks, unexploded ordnance including land mines, improvised explosive devices, and cross-border shelling. This support includes tailored assistance (TA), such as physical rehabilitation, counseling, economic reintegration, medical referrals, and immediate assistance (IA) in the form of in-kind goods, such as essential food and household sanitary items for up to 60 days.¹¹⁷

In February and March 2022, according to COMAC's most recent quarterly report (January through March 2022), Taliban representatives pressed COMAC's implementing partner to sign a memorandum of understanding

(MOU) with the Ministry of Martyrs and Disabled Affairs (MoMDA) in order to continue distribution of assistance within their compounds. Under guidance from USAID, the implementing partner did not execute such a MOU and, on March 16, Taliban representatives notified COMAC staff to leave their office in the MoMDA compound.¹¹⁸

In late February, the MoMDA in Kabul and Directorate of Economy in Herat seized COMAC equipment, including personal protective equipment.¹¹⁹ MoMDA representatives also expressed their dissatisfaction and frustration with COMAC's beneficiary criteria and reluctance to simply provide benefits to beneficiaries identified by MoMDA.¹²⁰

Given Taliban restrictions on women working within offices, including requirements for segregated workspaces, COMAC's implementing partner also reported that it has created separate workspace to accommodate their female staff continuing to work, and developed a stipend for female staff members' male escorts, or *mahrams*. COMAC reported in early July that its female staff are now able to work in the Kabul office, despite some earlier resistance from the Taliban Ministry of Interior.¹²¹ In mid-January 2022, COMAC temporarily halted project activities in Badghis Province due to local Taliban representatives restricting the activities of female employees and threatening them with violence for noncompliance; other NGOs operating in the province similarly halted their activities there.¹²²

Apart from managerial and staffing disputes with the Taliban, COMAC's implementing partner announced during the most recent reporting period of January through March 2022 that IA distribution was increasing following a "notable drop" during the previous two quarters. The implementer attributed the increase primarily to improving security conditions, the resumption of project activities, access to the offices, and restarting field activities.¹²³ COMAC also reported a "sharp increase" in the distribution of assistance packages due to staff efforts to address backlogged TA cases that had accumulated during the suspension of program activities.¹²⁴

COMAC staff has continued to engage with Taliban representatives at both the national and sub-national levels, with 83 coordination meetings as of April 2022. These meetings were intended to share details of project activities, coordinate activities with Taliban-controlled institutions, request Taliban support, and ensure COMAC staff's safety and security. During the previous quarter, COMAC received official letters from provincial police in Kunduz and Faryab providing assurances for the safety of their field teams, with COMAC following up with police in Balkh, Baghlan, Badakhshan, Jowzjan, Sar-e Pul, and Samangan to obtain similar letters. However, the Minister of Interior in Kabul has resisted providing COMAC with any formal letter guaranteeing staff safety.¹²⁵

As of July 10, 2022, USAID had obligated \$40 million and disbursed \$35.9 million for the COMAC program.¹²⁶

SECURITY AND GOVERNANCE

TABLE S.2

USAID REMAINING DEMOCRACY AND GOVERNANCE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Conflict Mitigation Assistance for Civilians (COMAC)	3/12/2018	3/11/2023	\$49,999,873	\$35,936,156
Supporting Transformation for Afghanistan's Recovery (STAR)	2/18/2021	2/17/2023	19,997,965	4,520,504
Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan	7/1/2015	3/31/2023	16,047,117	14,791,244
Survey of the Afghan People	10/11/2012	10/10/2022	7,694,206	6,225,021
Total			\$93,739,161	\$61,472,924

Source: USAID, response to SIGAR data call, 7/9/2022.

Supporting Transformation for Afghanistan's Recovery

USAID said that on June 30, Mercy Corps coordinated with the Taliban Directorate of Economy and convinced it to issue an agreement letter for all STAR project activities, including permission to proceed without a memorandum of understanding (MOU). The issued letter directs all Taliban sectorial departments to agree and support the implementation of the project activities.¹²⁷ The STAR program had begun to resume some activities in late November and early December 2021.¹²⁸

STAR is an approximately \$20 million program that began in February 2021 and operates in nine provinces (Herat, Ghor, Nangarhar, Kunar, Ghazni, Paktiya, Khost, Jowzjan, and Sar-e Pul). The program focuses on supporting food and livelihood security for conflict-affected families through cash assistance, resilience-focused agricultural and livestock support, market skills and linkages, and rehabilitation or construction of critical water sanitation and hygiene infrastructure, with a particular focus on women, girls, and other vulnerable groups.¹²⁹

Earlier, STAR's implementing partners reported the project had faced several delays, especially in respect to Taliban representatives' demands for project MOUs.¹³⁰

In Herat's Adraskan District, project activities were suspended in early March when the district governor and Directorate of Economy instructed project staff to pause all activities until an MOU had been signed with national-level ministries. Local Taliban representatives in Herat also would not permit STAR activities to proceed without an MOU. In Ghor Province, project activities were suspended March 22–30 as NGOs had not signed an MOU with relevant ministries; on March 30, the provincial governor decided to allow NGO activities to resume pending another review in two months' time.¹³¹ In other areas, such as in Jowzjan Province, the Taliban requested project documentation such as budgets and work plan, but the STAR project has been able to resume activities in Jowzjan without acceding to Taliban demands.¹³²

Taliban members have also attempted to interfere in the beneficiary selection process and project implementation, pressuring STAR staff

to include specific households in project activities. STAR implementing partners reported that Taliban authorities are “not familiar with NGO procedures and policies for project implementation,” and that they tried to avoid these interventions through coordination meetings with local Taliban officials to explain beneficiary selection processes.¹³³

As of July 10, 2022, USAID has obligated \$10 million and disbursed \$4.5 million for the STAR program.¹³⁴

Removing Unexploded Ordnance

The Office of Weapons Removal and Abatement (PM/WRA) in State’s Bureau of Political-Military Affairs manages the conventional-weapons destruction program in Afghanistan to protect victims of conflict, provide life-saving assistance, and enhance the security and safety of the Afghan people.¹³⁵ Although direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC) was canceled on September 9, 2021, remaining mine-action projects and implementing partners have continued on-the-ground mine and explosive-remnants of war (ERW) clearance activities.¹³⁶ PM/WRA is one of the few State-funded programs authorized to continue operations in Afghanistan.¹³⁷

PM/WRA currently supports four Afghan nongovernmental organizations (NGOs) and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).¹³⁸

Since FY 2002, State has allocated \$440.7 million in weapons-destruction and mine-action assistance to Afghanistan (an additional \$11.6 million was obligated between 1997 and 2001 before the start of the U.S. reconstruction effort). The current situation in Afghanistan has delayed the usual approval process. As of June 16, 2022, PM/WRA had released \$8 million of FY 2021 funds for Afghanistan.¹³⁹

Although some information on ordnance cleared is still available, due to the dissolution of DMAC, PM/WRA is not able to provide quarterly data on minefields cleared, estimated hazardous areas, contaminated areas, and communities affected.¹⁴⁰

Counternarcotics

The Taliban and Opium Poppy Cultivation

According to State, open-source reporting indicates that Taliban fighters have been destroying poppy fields to enforce the Taliban’s announced ban on narcotics. In Helmand Province’s capital of Lashkar Gah, Taliban Deputy Interior Minister for Counternarcotics Mullah Abdul Haq Akhund said that those violating the ban “will be arrested and tried according to sharia laws in relevant courts.” State said it is not yet aware of any individuals being tried for violating the ban.¹⁴¹

According to the UN, the Taliban Ministry of Interior permitted a two-month grace period to enable farmers to complete the spring harvest and sell their opium gum, although heroin and synthetic drugs remain prohibited.¹⁴²

State says the biggest challenge for the Taliban's narcotics ban is that millions of impoverished Afghan laborers and farmers rely on proceeds from opium poppy cultivation to survive. This reliance grew after the Taliban took over; the Afghan economy collapsed, and most international aid ceased. The Taliban have no programs to fund the cost of alternative crops, and they have repeatedly requested assistance from the international community. The Taliban appear committed to their narcotics ban, despite the risk of losing the economic and political support of drug dealers and farmers who once paid them a narcotics tax.¹⁴³

LESSONS LEARNED REPORT ON COUNTERNARCOTICS

SIGAR's 2018 Lessons Learned report, *Counternarcotics: Lessons from the U.S. Experience in Afghanistan*, examined U.S. counternarcotics efforts from 2002 through 2017. SIGAR found that despite the U.S. spending \$8.62 billion in that time, Afghanistan remained the world's largest opium producer, and that opium poppy was Afghanistan's largest cash crop.

Status of the State Department's Counternarcotics Programs

The State Department's current policy prohibits direct assistance to the Taliban.¹⁴⁴ While some programs remain active indirectly—administered through implementing partners and NGOs—other programs have been terminated or paused following the Taliban takeover in August 2021.¹⁴⁵

According to INL, the “Taliban has not impacted the ability for alternative development partners to implement projects,” citing ongoing activities by the United Nations Development Programme and the UN Office on Drugs and Crime (UNODC), as well as drug demand reduction programs through Colombo Plan and UNODC. INL continues to fund oversight efforts such as the Afghanistan Opium Survey and its Afghan Opiate Trade Project (AOTP) through UNODC. The State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL) has disbursed \$24.2 million since 2006 for Afghanistan Opium Surveys.¹⁴⁶ The AOTP publishes occasional reports on trends in the global Afghan opiate trade to support international counternarcotics efforts. INL has obligated and disbursed \$10.3 million for AOTP since 2011.¹⁴⁷

Refugees and Internal Displacement

On March 31, 2022, the U.S. government announced nearly \$204 million in new funding to continue assistance in Afghanistan, including \$134 million from State's Bureau of Population, Refugees, and Migration (PRM). According to State PRM, this assistance will support the scaled-up humanitarian responses in Afghanistan and neighboring countries through independent humanitarian organizations, including United Nations High Commissioner for Refugees (UNHCR), International Organization for Migration (IOM), United Nations Population Fund (UNFPA), and United Nations Children Fund (UNICEF), by funding the efforts and activities outlined in both the Humanitarian Response Plan for Afghanistan and the 2022 Afghanistan Situational Regional Refugee Response Plan. This new funding will provide emergency cash, shelter, and reintegration assistance



Packages of UN relief supplies for Afghan refugees and displaced persons await distribution in Kabul. (UNHCR Afghanistan photo)

to internally displaced persons (IDPs) and returnees, protection and gender-based violence prevention services, and multisector assistance to refugee populations in Afghanistan and neighboring countries.¹⁴⁸

This quarter, State PRM continued to implement the more than \$176 million in assistance provided in FY 2021 to support Afghan refugees and IDPs. This funding includes:¹⁴⁹

- more than \$96 million to UNHCR in Afghanistan and the region for immediate assistance and long-term integration, including protection assistance, cash grants, and provisions of shelter and core relief items
- nearly \$8 million to UNFPA to respond to immediate reproductive-health and gender-based-violence needs of returnees and IDPs in Afghanistan and the region
- nearly \$8 million to IOM for direct primary health-care interventions for returnees, refugees, underserved migrant populations, and host communities in Afghanistan and the region
- more than \$19 million to NGOs and other organizations in Afghanistan and the region for health, education, livelihoods, and protection activities

Afghan Refugees

Since January 1, 2021, UNHCR reported that more than 175,000 Afghans have newly arrived within neighboring countries seeking international protection.¹⁵⁰ During the first six months of 2022, 167 Afghan refugees have returned under UNHCR's facilitated voluntary repatriation program, including 84 from Iran and 83 from Pakistan. This figure represents 24% of the 691 refugees that returned during the same period in 2021.¹⁵¹

According to State PRM, the Taliban's Ministry of Refugees and Repatriation have reached out to related ministries in Pakistan and Iran and continue to encourage Afghan refugees to return to Afghanistan. Taliban representatives have voiced support for the expansion of services for returnees. Yet, in practice, broad Taliban interference with humanitarian operations could impact the provision of support for returnees.¹⁵²



Relief supplies awaiting distribution to some 550 displaced households in Bamyan Province. (UNHCR Afghanistan photo)

In late February 2022, the Taliban announced that Afghans would not be permitted to leave the country “unless their destinations are known,” with women unable to travel abroad for education unless accompanied by a male guardian, according to media reports.¹⁵³ Following this announcement, the Taliban appeared to be working to stop Afghans trying to flee by road; on the main highway from Kabul to Pakistan, Taliban fighters stopped all cars at several checkpoints and sometimes pulled aside families with suitcases, according to State.¹⁵⁴ After U.S. and UK diplomats shared their concerns, however, a Taliban spokesperson said Afghans “who have legal documents and invitation can travel abroad,” adding that his earlier comments were directed towards Afghans departing the country without legal documents or travelling with smugglers.¹⁵⁵

According to reporting this quarter from organizations working in border provinces, the Taliban have not been interfering with Afghans trying to leave Afghanistan at border checkpoints; instead, neighboring countries have imposed restrictions that hamper movements across Afghanistan’s international borders.¹⁵⁶ Iran continues to remain inaccessible to asylum seekers, with entry being granted only to Afghan passport holders with valid Iranian visas; Iranian authorities have also increased security measures at unofficial border crossings. Similarly, Pakistan, Turkmenistan, Tajikistan, and Uzbekistan have limited entry for Afghan passport holders with valid visas.¹⁵⁷

Conflict-Induced Internal Displacement

According to State PRM, the total number of IDPs in Afghanistan is estimated at 3.5 million due to conflict across the country. UNHCR further estimates that 59% of Afghanistan’s population will need humanitarian and protection assistance during 2022, largely due to spiraling food insecurity, dangerous levels of malnutrition, eroded livelihood opportunities, as well as internal displacement and increasingly complex protection risks and needs.¹⁵⁸

SECURITY AND GOVERNANCE ENDNOTES

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ECONOMIC AND SOCIAL DEVELOPMENT

KEY ISSUES & EVENTS

The UN World Food Programme projects that 18.9 million Afghans will face acute food insecurity between June and November 2022, including 4.7 million children and pregnant and lactating women. Some 19.7 million Afghans faced acute malnutrition between March and May 2022.

On May 7, the Taliban announced more rigid restrictions requiring women to cover themselves fully in public, including their faces. Violations will now result in jail time for male heads of household.

On May 14, the Taliban released their first annual budget since taking power, outlining 231.4 billion afghani (\$2.6 billion) in expenditures and forecasting 186.7 afghani (\$2.1 billion) in domestic revenues for 2022.

On May 24, the Taliban signed an agreement with a United Arab Emirates state-run aviation company to manage ground handling and security operations at international airports in Kabul, Kandahar, and Herat.

On June 22, a 5.9-magnitude earthquake struck eastern Afghanistan, killing at least 1,000 people and injuring 3,000. Taliban supreme leader Haibatullah Akhundzada made a rare plea for international help in response efforts.

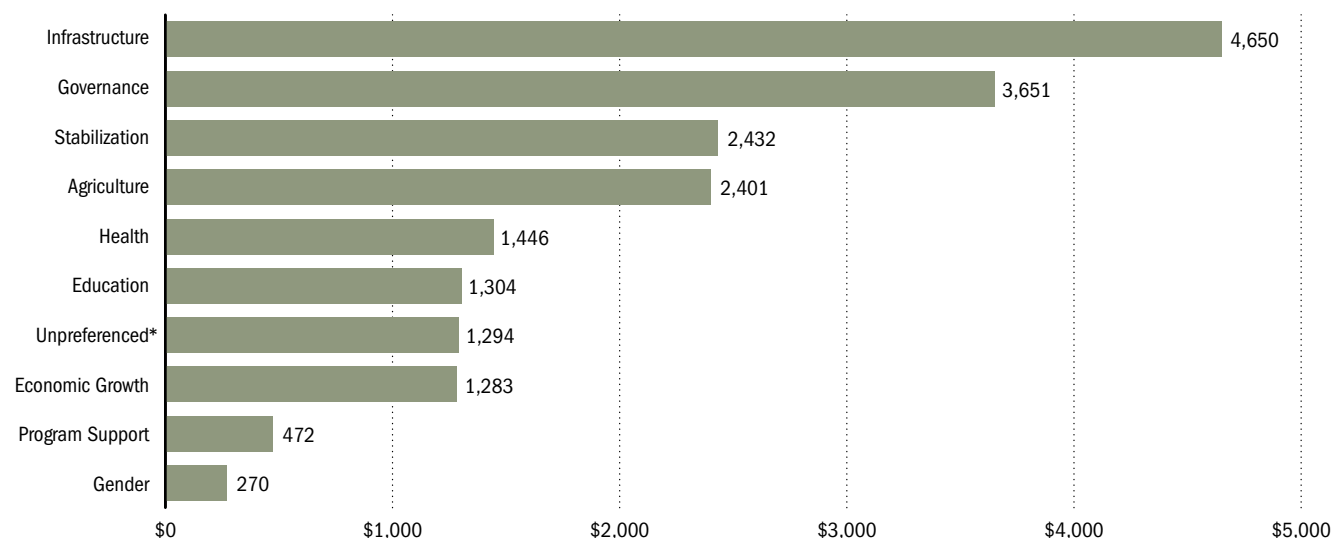
U.S. Support for Economic and Social Development

As of June 30, 2022, the United States had provided more than \$36.07 billion to support governance and economic development in Afghanistan. Most of this funding, nearly \$21.28 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).¹

In August and September 2021, following the Taliban takeover, the U.S. government paused most assistance programs in Afghanistan and conducted an interagency review to assess the situation in the country, including implementing partners' safety and ability to operate there. Since then, more than a dozen State and USAID programs in Afghanistan have restarted with a focus on addressing critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods—as well as supporting civil society, with a focus on women and girls,

FIGURE E.1

USAID DEVELOPMENT ASSISTANCE, CUMULATIVE DISBURSEMENTS, AS OF JULY 6, 2022 (\$ MILLIONS)



*Unpreferred funds are U.S. contributions to the ARTF that can be used for any ARTF-supported initiatives.

Note: USAID Mission-managed funds. Numbers are rounded. USAID gender programs managed by the agency's Office of Gender are presented as a separate category. Agriculture programs include Alternative Development. Infrastructure programs include power, roads, extractives, and programs that build health and education facilities. OFM activities (e.g. audits and pre-award assessments) included under Program Support funds.

Source: SIGAR analysis of USAID response to SIGAR data call, 7/9/2022; SIGAR analysis of World Bank, ARTF, Administrator's Report on Financial Status as of January 20, 2022, 4/18/2022.

Food insecurity: Food insecurity is defined as the disruption of food intake or eating patterns due to unavailability of food and/or lack of resources to obtain food.

Acute malnutrition: The insufficient intake of essential nutrients resulting from sudden reductions in food intake or diet quality; also known as "wasting." Acute malnutrition has serious physiological consequences and increases the risk of death.

Source: FAO, "Hunger and food insecurity," accessed 6/28/2022; <https://www.fao.org/hunger/en/> Office of Disease Prevention and Health Promotion, "Food Insecurity," accessed 6/28/2022. <https://www.healthypeople.gov/2020/topics-objectives/topic/social-determinants-health/interventions-resources/food-insecurity> Lenters L., Wazny K., Bhutta Z.A. "Management of Severe and Moderate Acute Malnutrition in Children," in Black RE, Laxminarayan R, Temmerman M, et al., editors. Reproductive, Maternal, Newborn, and Child Health: Disease Control Priorities, Third Edition, vol.2, Washington DC, 2016: The International Bank for Reconstruction and Development/The World Bank; 2016 Apr 5, chapter 11.

and broad human rights protections. Efforts in these areas are being implemented through nongovernmental organizations (NGOs), international organizations, and other third parties, minimizing benefits to the Taliban to the extent possible.² Figure E.1 shows USAID cumulative assistance by sector.

HUMANITARIAN CRISIS UPDATE

The humanitarian crisis in Afghanistan remained dire this quarter, with the World Food Programme (WFP) estimating 92% of the population faces some level of **food insecurity** and three million children are at risk of **acute malnutrition**.³ The combination of declining incomes and increasing prices has severely deteriorated household living standards, with at least half the country's population living on less than \$1.90 a day. The UN projects that around half of Afghanistan's population will face acute food insecurity in 2022 as a deepening economic crisis compounds the impact of drought, conflict, and COVID-19.⁴

Adding to an already strained humanitarian environment, a 5.9 magnitude earthquake struck eastern Afghanistan on June 22, leveling entire villages.⁵ With at least 1,000 people dead, 3,000 injured, and 10,000 homes



House destroyed by June 22 earthquake in eastern Afghanistan. (UNDP Afghanistan photo)

destroyed, this was Afghanistan's deadliest earthquake in two decades.⁶ Homes made of stone and mud collapsed on sleeping families, leaving thousands homeless and without food or safe drinking water as the region weathers unseasonably cold temperatures. The UN has warned that such conditions could lead to a cholera outbreak. In mountainous Paktika Province, the epicenter of the earthquake, relief workers have only limited access to remote communities in need of food, medical aid, blankets, and shelter. Hospitals already struggling to address the hunger crisis have received a huge influx of patients injured in the earthquake.⁷

Taliban supreme leader Haibatullah Akhundzada has made a rare plea for international help in responding to this emergency. Taliban spokesperson Bilal Karimi said that "all aid agencies are urged to send their teams to the area immediately so that further catastrophe can be prevented." UN agencies have so far allocated \$15 million to support crisis response efforts. The UN High Commissioner for Refugees (UNHCR) has deployed staff to assist in search and rescue operations and UN Children's Fund (UNICEF) reports dispatching mobile health and nutrition teams to provide first aid and supplies to those in need. The World Health Organization (WHO) is also on the ground supporting health facilities and delivering surgical kits, medical supplies, and equipment.⁸

In a statement released on June 22, U.S. National Security Advisor Jake Sullivan said that "President Biden is monitoring developments and has directed USAID and other federal government partners to assess U.S. response options to help those most affected." On June 28, Secretary of State Antony Blinken announced that the United States would provide \$55 million in immediate disaster-relief assistance through USAID. This will include critical relief items such as shelter materials; pots for cooking; jerry cans to collect and store water; blankets; solar lamps; clothes and other



UN aid distribution center providing food and other supplies to communities affected by the June 22 earthquake. (UNDP Afghanistan photo)

household items; as well as assistance to provide for water, sanitation, and hygiene supplies to prevent waterborne diseases.⁹

New IPC Report Details Ongoing Hunger Crisis

The most recent Integrated Food Security Phase Classification (IPC) study found that nearly 19.7 million Afghans experienced high levels of acute food insecurity—food insecurity at the **Crisis**, **Emergency**, or **Catastrophe (famine)** levels—from March to May 2022, requiring urgent action to save their lives, reduce food gaps, and protect their livelihoods.¹⁰ Table E.1 on page 103 provides more details on how the IPC classifies levels of food insecurity.

This figure represents a nearly 14% decrease compared to the 22.8 million people projected to face acute food insecurity in the IPC's November 2021 report. The IPC study attributes this lower figure to the scale-up in humanitarian food assistance (HFA) in recent months, rather than to any improvements to the underlying drivers of food insecurity in Afghanistan. Moreover, the report notes that the large-scale increase in beneficiaries reached in recent months produced only nominal improvements in food security, indicating that food security conditions continued to deteriorate as relief agencies worked to scale up food assistance. Strong social networks and community support in Afghanistan also resulted in beneficiaries sharing food assistance, which may have further diluted the expected impact.¹¹

UN agencies have been at the forefront of providing humanitarian food assistance. WFP planned to reach 10 million people with food, nutrition, and resilience support in June, and a cumulative total of 23 million in 2022.¹² UNICEF and its implementing partners reported providing lifesaving nutrition treatment to over 45,000 children in May 2022 alone.¹³

Famine: An extreme deprivation of food. Starvation, death, destitution and extremely critical levels of acute malnutrition are or will likely be evident.

Source: Integrated Food Security Phase Classification, "Famine Facts," accessed 3/31/2022.

TABLE E.1

INTEGRATED FOOD SECURITY PHASE CLASSIFICATION (IPC) PHASE DESCRIPTION AND RESPONSE OBJECTIVES		
Food Insecurity Phase	Technical Description	Priority Response Objective
1 – None/Minimal	Households are able to meet essential food and non-food needs without engaging in atypical and unsustainable strategies to access food and income.	Resilience building and disaster risk reduction
2 – Stressed	Households have minimally adequate food consumption but are unable to afford some essential non-food expenditures without engaging in stress-coping strategies.	Disaster risk reduction and protection of livelihoods
3 – Crisis	Households either: · Have food consumption gaps that are reflected by high or above-usual acute malnutrition; OR · Are marginally able to meet minimum food needs, but only by depleting essential livelihood assets or through crisis-coping strategies.	URGENT ACTION REQUIRED to protect livelihoods and reduce food consumption gaps
4 – Emergency	Some households either: · Have large food consumption gaps which are reflected in very high acute malnutrition and excess mortality; OR · Are able to mitigate large food consumption gaps, but only by employing emergency livelihood strategies and asset liquidation.	URGENT ACTION REQUIRED to save lives and livelihoods
5 – Catastrophe/Famine*	Households have an extreme lack of food and/or other basic needs even after full employment of coping strategies. Starvation, death, destitution, and extremely critical acute malnutrition levels are evident. (For Famine classification, area needs to have extreme critical levels of acute malnutrition and mortality).	URGENT ACTION REQUIRED to revert/prevent widespread death and total collapse of livelihoods

* Some households can be in Catastrophe (IPC Phase 5) even if areas are not classified as Famine (IPC Phase 5). In order for an area to be classified Famine, at least 20% of households should be in IPC Phase 5.

Source: FAO and WFP, Hunger Hotspots FAO-WFP early warnings on acute food insecurity – June to September 2022 Outlook, 6/6/2022, p. 7.

However, the IPC report also describes catastrophe/famine conditions impacting 20,000 people in Ghor Province, due to limited humanitarian access from March to May. Arid and mountainous Ghor is one of the most remote, chronically food insecure, and vulnerable provinces in Afghanistan. Due to access challenges, no assistance reached its Charsada and Passaband Districts until the end of March. Households in such conditions face an “extreme lack of food even after the full employment of coping strategies” and “starvation, death, destitution and extremely critical acute malnutrition levels.” This is the first time the IPC has reported catastrophic conditions in Afghanistan since it began work there in 2011.¹⁴

“This is one of the worst humanitarian crises I have seen in Afghanistan in more than 30 years as a humanitarian aid worker,” said Dr. Mohammad Nabi Burhan, Secretary General of the Afghan Red Crescent Society. He added, “It is particularly worrying for Afghans in rural and remote areas, where some of the country’s poorest communities face widespread destitution and very high levels of malnutrition after their crops failed or livestock perished.”¹⁵

From June to November 2022, the IPC report projects that 18.9 million Afghans will continue to face potentially life-threatening levels of hunger—nearly six million of whom will face near-famine conditions. According to the FAO, this represents a nearly 60% increase in food insecurity compared to the same period in 2021.¹⁶ UNICEF further estimates that 1.1 million severely malnourished children will be at risk of death without emergency treatment this year.¹⁷

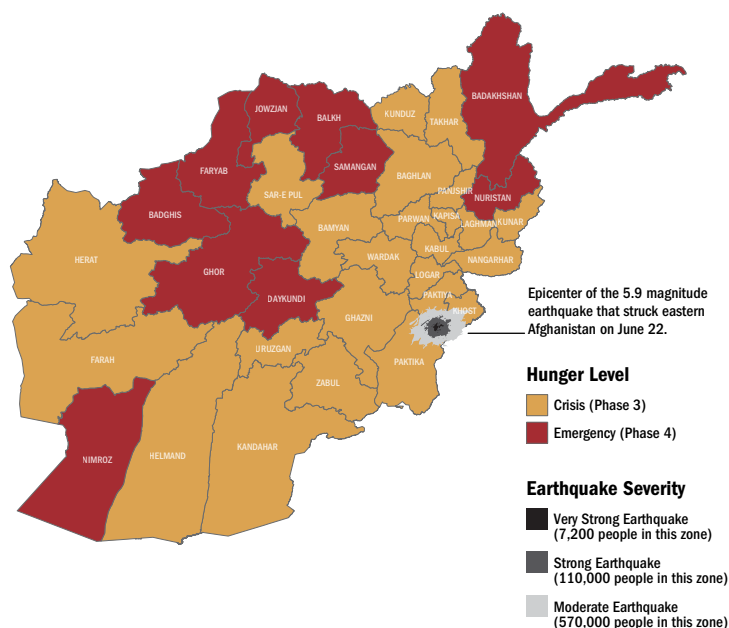
The spring season traditionally would have brought relief from food shortages. However, with Afghanistan in the grips of the worst drought in three decades, below-average rainfall in 2022 is expected to worsen drought conditions, and prevent the spring harvest from improving food security for vulnerable families.¹⁸ The situation is further exacerbated by continuing economic decline, spiraling levels of poverty, and mounting food prices.¹⁹ See Figure E.2 for a presentation of hunger levels in each Afghan province.

Even with the massive scale-up in humanitarian food assistance (reaching 38% of Afghanistan's population) during the first half of 2022, nearly 20 million people, representing half the country's population, were still experiencing high and critical levels of acute food insecurity.²⁰ As described in the IPC report:

The improvements observed when comparing results in the IPC timeline (22.8M, 19.7M, 18.9M food insecure in the last three analyses periods) are far from indicating a positive trend of food insecurity. Not only is the decrease of people in IPC Phase 3 (Crisis) or above are relatively low compared to the massive HFA scale up reminiscent of the underlying vulnerabilities experienced by Afghan families; such a decrease was only possible thanks to the prominent scale up of HFA in the current period—as the overall deteriorating conditions outrank these efforts.²¹

FIGURE E.2

HUNGER LEVELS IN AFGHANISTAN BY PROVINCE, AS OF JUNE 2022



Source: WFP, Afghanistan Emergency Dashboard - May 2022, 6/13/2022; BBC News, "Afghanistan quake: Many children feared dead in disaster," 6/23/2022.

From June to November 2022, humanitarian food assistance is expected to decrease from reaching 38% of the population to only 8% due to lack of funding.²² WFP reports a funding shortfall of \$1.2 billion for operations to distribute food to all 23 million Afghans in need this year.²³ Currently, \$2.4 billion of the UN's \$4.4 billion 2022 Humanitarian Response Plan for Afghanistan has been pledged by the international community, but only \$601 million is confirmed.²⁴ See SIGAR's April 2022 *Quarterly Report to the United States Congress* for more information about the UN's Humanitarian Response Plan.

INTERNATIONAL ASSISTANCE TO AFGHANISTAN

Aid Continues to Flow

The United States remains the single largest donor of aid in Afghanistan, having provided \$774 million in contributions since August 2021, including \$55 million provided in response to the June 22 earthquake.²⁵

Assistance from State and USAID has been flowing directly through independent aid organizations to help provide lifesaving protection and shelter, essential health care, winterization assistance, emergency food aid, water, sanitation, and hygiene services in response to the growing humanitarian needs exacerbated by COVID-19, health-care shortages, drought, malnutrition, and winter.²⁶ State told SIGAR,

the U.S. government is not providing support to or through Afghan ministries. All U.S. assistance is directed through UN agencies and implementing partners on the ground in Afghanistan. Our implementing partners are required to protect against diversion, fraud, waste, and abuse, including diversion to the Taliban and Haqqani Network. Through a network of private, licensed financial sector providers including banks, money service providers, and mobile money operators, our partners have taken steps to ensure funds reach beneficiaries and are not directed to the Taliban.²⁷

According to State, humanitarian organizations report that the Treasury Department's latest general license (GL20) has improved their ability to send money to Afghanistan and has allowed for international assistance that otherwise may not have been possible.²⁸ Issued on February 25, GL20 expanded authorizations for U.S. commercial and financial transactions in Afghanistan, including with its governing institutions such as the ministries, central bank, and power utilities. The new license aims to ensure that U.S. sanctions do not prevent or inhibit transactions and activities needed to provide aid and support the basic human needs of the people of Afghanistan, including payments to certain sanctioned individuals for the purpose of paying customs, duties, fees, and taxes, provided that such payments do not relate to luxury items or services.²⁹



U.S. Special Representative for Afghanistan, Thomas West (far right) meets with Dr. Abdullah Abdullah (far left) on May 25, 2022. (U.S. Spec. Rep. Thomas West photo)

USAID described several major obstacles that continue to impede the provision of aid in Afghanistan since the Taliban takeover. Hundreds of thousands of qualified Afghans—government officials, professionals, aid workers, intelligentsia, businesspeople, technocrats, and others—have fled the country. Some aid organizations have relocated all or most of their staff to other countries, and many organizations have left completely. Others are not yet sure how to work under the Taliban regime, since the group has not made clear how it will deal with aid groups helping Afghans with health care, education, agriculture, and poverty alleviation. USAID reports, “the world community pledged more than \$1 billion in humanitarian aid to Afghanistan but delivering assistance to the most vulnerable people will require negotiations with the Taliban-led government, which has still not been internationally recognized.”³⁰

According to State, humanitarian partners have also noted a recent increase in Taliban interference and restrictions, but still prefer to negotiate directly with the Taliban to maintain operational independence. Despite these challenges, relief actors continued to scale up emergency assistance in Afghanistan, reaching approximately 15 million people by the end of April 2022.³¹

On June 29 and 30, U.S. Special Representative for Afghanistan Thomas West met with Taliban officials in Doha, Qatar, to discuss issues including relief efforts in the wake of the June 22 earthquake and the status of \$3.5 billion of the \$7 billion in Da Afghanistan Bank (DAB; Afghanistan’s central bank) assets frozen in the United States by Executive Order.³²

The *Washington Post* reported that U.S. officials were working with Taliban leadership on a mechanism to allow Afghanistan to use its central bank reserves to deal with a severe hunger crisis without giving the former militant group free rein. One option reportedly discussed would involve a

TABLE E.2

USAID REMAINING ON-BUDGET PROGRAMS					
Project/Trust Fund Title	Afghan Government On-Budget Partner*	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Multilateral Trust Funds					
Afghanistan Reconstruction Trust Fund (ARTF) (current award)*	Multiple*	9/29/2020	12/31/2025	\$700,000,000	\$55,686,333

Note: USAID had previous awards to the ARTF that concluded in March 2012 and totaled \$1,371,991,195 in disbursements and in September 2020 and totaled \$2,555,686,333 in disbursements. Cumulative disbursements from all ARTF awards is currently \$4,127,677,528.

* The four ARTF USAID funded activities (CCAP, Sehatmandi, EQRA, IP-DPG) were paused after the evacuation in August 2021. Sehatmandi shifted to an off-budget UN-executed grant to continue supporting delivery of Basic Package of Health Services (BPHS) and Essential Package of Hospital Services (EPHS) nationally. On June 3, 2022, the World Bank issued announced it would redirect ARTF funding and programming to three UN-implemented activities.

Source: USAID, response to SIGAR data call, 7/9/2022.

third-party trust fund administering the reserves. As of June 15, State told SIGAR that “while the central bank assets are envisioned to be used for macroeconomic stabilization efforts that would undergird the international community’s expansive humanitarian response, no decisions have been made about specific sectors or activities that would benefit from these assets.”³³

Last quarter, President Joseph R. Biden acted to freeze the DAB assets in response to a writ of execution issued on September 13, 2021, by victims of the 9/11 attacks who had earlier won a judgment against the Taliban for more than \$7 billion. The writ of execution was issued in an attempt to seize the assets, most of which were on deposit with the Federal Reserve Bank of New York. The effect of Executive Order (E.O.) 14064 was to preserve the DAB assets until a number of complex legal issues could be resolved in court. In a Statement of Interest filed in court on the same day the President signed E.O. 14064, the United States stated that it intended to use \$3.5 billion of the \$7 billion to address the economic and humanitarian crisis in Afghanistan, and would leave it to the court to decide whether the remaining \$3.5 billion could be used to compensate 9/11 victims. However, the ultimate disposition of these assets remains subject to court decisions.³⁴

On May 23, Japan’s government announced it was providing a further \$64 million for United Nations Development Programme (UNDP) Afghanistan’s Area-Based Approach to Development Emergency Initiatives (ABADEI) program. This funding will enable UNDP Afghanistan to directly support 200,000 vulnerable individuals in Afghanistan, with an emphasis on displaced families, and provide:³⁵

- essential services and basic infrastructure rehabilitation for better access to water, energy, and primary health services through solar photovoltaic systems, cash for work, and mobile health services;
- reinforcement of local livelihoods, markets, and economies through vocational training and financial, technical, and equipment support; and
- strengthened skills and capacities of local institutions and communities for better social cohesion through supporting community platforms, psychosocial support, and counseling.

UNDP's ABADEI program is designed to promote linkages between local producers, markets, and financial institutions in order to help stabilize the local economy, scale up means of earning income, and complement assistance efforts in the country.³⁶

Afghanistan Reconstruction Trust Fund

(ARTF): A World Bank-administered multidonor trust fund that coordinated international assistance to support the former Afghan government's operating and development costs, which financed up to 30% of its civilian budget. Out of 34 total donors since 2002, the United States, the United Kingdom, and the European Union were the three leading contributors, with U.S. contributions comprising 50% of the \$718.6 million were paid into the ARTF during 2020. In 2021, U.S. contributions to the ARTF ceased and total international contributions to the fund fell to \$243.47 million.

Source: ARTF, "Who We Are," 2021; ARTF Administrator's Report on Financial Status, as of January 20, 2022, (end of 1st month of FY1401); SIGAR, Quarterly Report to the United States Congress, 7/30/2022, p. 50; SIGAR, Quarterly Report to the United States Congress, 7/30/2021, p. 42.

World Bank announces three new ARTF-funded projects

On June 3, the World Bank and **Afghanistan Reconstruction Trust Fund (ARTF)** approved three new projects totaling \$793 million to provide urgent and essential food, livelihood, and health services to the people of Afghanistan. All three projects will be implemented off-budget, out of the interim Taliban administration's control, through United Nations agencies and nongovernmental organizations and coordinated with other multilateral and bilateral funding pledges for Afghanistan. Each has features specifically designed to benefit women and girls.³⁷

The Afghanistan Emergency Food Security Project

This \$195 million program will help in the production of food crops for smallholder Afghan farmers and prevent the further deterioration of food security. This UN Food and Agriculture Organization (FAO)-implemented project aims to:³⁸

- focus on wheat production, supporting about 300,000 households in the November 2022 planting season and another 300,000 households in the March–November 2023 planting season;
- support the nutritional needs of children, people with disabilities or chronic illness, and households headed by women by providing seeds and basic tools for backyard kitchen gardening and technical training on improved nutrition and climate-smart production practices;
- train about 150,000 women in cultivation and nutrition;
- enhance linkages for both farmers and women involved in gardening with local markets to facilitate the sale of marketable surpluses of wheat, vegetables, and legumes; and
- increase access to irrigation water, improve soil and water conservation, and build climate resilience by supporting the rehabilitation and improvement of selected irrigation and watershed management systems over 137,000 hectares of land.

The Afghanistan Community Resilience and Livelihoods Project

This \$265 million program will help provide short-term livelihood opportunities and deliver urgent essential services in rural and urban areas, in coordination with UNDP's ABADEI program. This UN Office for Project Services-implemented project aims to:³⁹

- provide livelihood and income opportunities for one million households in 6,450 rural communities across Afghanistan and the cities of Bamyan, Herat, Jalalabad, Kabul, Kandahar, Khost, Kunduz, and Mazar-e Sharif;



UN delivers aid in direct response to the June 22 earthquake, Giyan District, Paktika Province. (UNAMA News photo)

- improve basic utilities and services, such as clean water, sanitation, and road rehabilitation, for an additional 9.3 million Afghans in the same areas;
- deliver special assistance to women and vulnerable groups, including persons with disabilities and internally displaced people;
- utilize a bottom-up approach through the Community Development Councils that have provided services to communities for over 18 years; and
- engage local private sector contractors to help preserve the local civil works implementation capacity that has been gradually developed over the past two decades.

The Afghanistan Health Emergency Response (HER) Project

This \$333 million program will increase the utilization and quality of essential health services in Afghanistan. The UNICEF-implemented project aims to:⁴⁰

- deliver basic health, nutrition, and COVID-19 services in partnership with national and international service providers, in more than 2,300 health facilities nationwide;
- help fully immunize two million children;
- ensure care is available for 1.2 million women giving birth at health facilities;
- further enhance nutrition services at both community and health facilities;
- help strengthen the capacity of the health system to prevent and respond to infectious disease outbreaks and to contribute to the Global Initiative Polio Eradication efforts in the country; and
- support women's and children's continued access to basic health services.

AFGHANISTAN'S ECONOMIC OUTLOOK

Economic Forecast Remains Bleak

Despite expansive international support following the abrupt cessation of aid inflows in August 2021, economic conditions in Afghanistan remain dire. The economy has collapsed, employment and imports—including food and energy—are estimated to have halved, and government spending has likely fallen by three-fourths since the Taliban takeover, according to the World Bank.⁴¹

The value of the afghani (AFN) currency has stabilized in recent weeks against main trading currencies, with the AFN trading as of June 15, 2022, at 88 afghanis to the U.S. dollar (approximately 0.2% below its end-of-April 2022 value). AFN valuation had previously been volatile, having depreciated 3.9% compared to the U.S. dollar in the first two weeks of May, after appreciating by 6.8% between February 28 and April 28.⁴²

This stabilization was driven by a \$12 million injection of cash by Da Afghanistan Bank (DAB), Afghanistan's central bank, into the local economy through U.S. dollar auctions.⁴³ DAB has been able to resume currency auctions due an increased supply of U.S. dollars from humanitarian channels, averaging around \$150 million per month during the last quarter.⁴⁴

However, according to State, Afghanistan's financial system remains largely unable to transact internationally, and financial institutions are reportedly still facing **liquidity** constraints despite the broad range of economic activity covered by Treasury license GL20.⁴⁵ Afghan businesses report that they continue to struggle to find banks willing to clear international transactions. Private commercial financial institutions remain hesitant to transact with Afghanistan, reportedly due to the limited benefits and considerable risks of doing so. Such transactions exist in low volumes and offer low profitability, while banks remain concerned that they may come under greater scrutiny in the future and face reputational damage for transacting in Taliban-controlled Afghanistan. These private financial institution decisions are separate from U.S. government instructions and guidance related to international assistance efforts.⁴⁶

The World Bank also reports that firms and households continue to face difficulties in accessing cash, since AFN liquidity within the banking sector appears to remain constrained. While the reports suggest less pressure on the banks regarding deposit withdrawals, households and firms still cannot access cash deposited, even within the statutory limit imposed by DAB.⁴⁷

DAB technocrats met with World Bank and UN officials last quarter to discuss the feasibility of a **humanitarian exchange facility**, but they reached no tangible arrangement. The International Monetary Fund stated its "engagement with Afghanistan has been suspended until there is clarity within the international community on the recognition of the government." State told SIGAR that it continues to advocate for DAB's independence

Liquidity: Liquidity refers to the efficiency or ease with which an asset or security can be converted into ready cash without affecting its market price. The most liquid asset of all is cash itself.

Humanitarian exchange facility:

A humanitarian exchange facility would allow the UN and aid groups to swap millions of U.S. dollar-denominated aid for afghanis held in the country by private businesses, to act as a stopgap measure until the Afghan central bank is able to operate independently. In the exchange, the UN would use aid dollars to pay off the foreign creditors of Afghan businesses as a means of bolstering private-sector activity. The exchange would be structured so that the funds entirely bypass Taliban authorities, although requiring the approval of the Taliban-run central bank before it can operate..

Source: Investopedia, "Liquidity," 8/29/2021; Reuters, "EXCLUSIVE U.N. aims to launch new Afghanistan cash route in February: U.N. note," 2/11/2022.



Daily wage laborers wait for jobs at an assembly point in Kunduz City, Afghanistan. (UNAMA News photo)

from political influence, but is not in a position to speculate on DAB officials' competence.⁴⁸

Poor households in rural and urban areas continue to suffer from high unemployment, significant levels of debt, reduced incomes, and high food prices as a result of the ongoing economic crisis, limiting their purchasing power.⁴⁹ Recent World Bank surveys show that three-fourths of households report insufficient incomes to meet basic needs.⁵⁰ The 600,000 Afghans who reach working age (as early as 15 years of age) every year face diminishing economic opportunities and significantly higher rates of poverty.⁵¹

After remaining stable at around 32% in February and March 2022, year-on-year basic household goods inflation reached 41.6% in May 2022, as increasing global food and fuel prices pushed up Afghan domestic prices. In May 2022, prices increased by 6.4% for diesel, 8.2% for cooking oil, 3.8% for wheat flour, 3.8% for rice, and 2.8% for bread. The April 2022 data issued by Afghanistan's National Statistics and Information Authority (NSIA) shows that year-on-year headline inflation was recorded at 15.5%, driven mainly by 24% food inflation.⁵²

The war in Ukraine will likely further aggravate the situation, as Afghanistan relies heavily on imported food and fuel. The war also risks diverting donor attention and funding away from Afghanistan. While Afghanistan's overall security situation has continued to stabilize since the takeover by the Taliban, attacks by non-state armed groups and intragroup fighting are expected to increase this summer, causing new displacement and access constraints for aid workers.⁵³

THE TALIBAN'S NATIONAL BUDGET FOR 2022

On May 14, the Taliban-run Ministry of Finance released its first annual budget running through February 2023.⁵⁴ The budget outlines expenditures of 231.4 billion AFN (\$2.6 billion), while estimating domestic revenues of 186.7 billion AFN (\$2.1 billion). The budget allocates 203 billion AFN (\$2.3 billion) to the operating budget and 27.9 billion AFN (\$313 million) to the development budget.⁵⁵ Taliban deputy prime minister Abdul Salam Hanafi said, “the entire budget, including spending on education, health, development, defense or other sectors, will be funded by our national revenue sources without any foreign contributions.”⁵⁶

While Taliban representatives claimed that domestic revenue from customs duties, tax collection, and mining would fund the budget, they have not said how they plan to bridge the roughly 44.4 billion AFN (\$501 million) projected deficit.⁵⁷ The deficit might exceed that projection: The World Bank estimates the Taliban will collect only \$1.7 billion in revenues in 2022, rather than the \$2.1 billion forecast. The Taliban claims to have raised 75.6 billion AFN (\$840 million) between December 22, 2021, and June 21, 2022.⁵⁸

The former Afghan government consistently generated insufficient domestic revenues to cover government expenditures, covering the resulting deficits with international grants. In the years before the Taliban takeover, sustainable domestic revenues covered on average only 43% of Afghan government expenditures (which totaled \$5.5 billion USD in 2020).⁵⁹

According to the World Bank, the Taliban collected an estimated 63.7 billion AFN in revenue from December 2021 to May 2022. Of these receipts, 57% were collected by the Afghanistan Customs Department at border crossings. Of the inland customs revenue collected, non-tax sources, such as fees and fines, contributed the most.⁶⁰

While customs and tariffs remain the primary sources of revenue for the Taliban regime, they are seeking to reactivate tax collection, overflight fees, and other sources of revenue that have been zeroed out or anemic since August 2021.⁶¹ Notably, experts at the U.S. Institute of Peace and World Bank reported that collections by tax offices have remained weak. From May to June 2022, inland tax receipts are reported to have fallen by more than half compared to 2021, reflecting worsened economic conditions, diminished business activity, and hesitancy by international taxpayers to do business in Afghanistan.⁶²

The Taliban are taking a number of steps to increase revenue, including reactivating an e-filing system,

suspending fines for late tax payments to encourage citizens to pay back taxes, and imposing widespread tax hikes. In June, the Taliban announced new tariffs on freight traffic that media reporting indicates could triple the costs imposed on truck drivers. In Kabul, shopkeepers are now being charged a formerly ignored signage tax, reportedly 12,000 AFN per square meter of the signage they hang in front of their shops. Other Kabul residents report being charged a 10% tax on mobile-phone cards—a tax deemed illegal under the former Afghan government.⁶³

To further boost the budget, the Taliban reportedly increased their tax on coal exports from 20% to a 30% levy in May. Aiming to capitalize on record prices for coal in the wake of Russia’s war in Ukraine and Indonesia’s ban on coal exports, the Taliban have ramped up coal exports, collecting more than \$33 million in customs revenue in the last six months. This comes amid Taliban pledges to lower rising heating costs and provide more electricity to industries and large cities.⁶⁴

Radio Free Europe/Radio Liberty reports that these tax increases coincide with fewer and worsening essential government services: “Since the Taliban regained power, government employees have reported difficulties getting paid, food and fuel prices have soared, and the education and health-care systems are in shambles.”⁶⁵ *Foreign Policy* also reports that the Taliban’s efforts to centralize tax collection in Kabul have sparked infighting with a local Taliban commander in coal-rich Sare Pul Province. During the insurgency, local Taliban commanders directly taxed local resources.⁶⁶

The Taliban have not provided details on how the 203 billion AFN operating budget will be spent. The Taliban’s previously released interim budget, detailing 53.9 billion AFN (\$524 million) for the period of December 2021 to March 2022, devoted about 40% of expenditures to defense and security.⁶⁷

According to State, economic experts question the budget’s accuracy and utility due to the lack of transparency and detail. Some analysts noted Afghanistan’s mining sector would not be a major source of revenue because there was limited foreign appetite to invest, which would cause actual deficits to far exceed the budget’s projection. These experts have also expressed concern that the budget for development was inadequate and would exacerbate poverty.⁶⁸

International Trade

Afghanistan's imports declined significantly this quarter with the general slowdown in economic activity. Data from Pakistan show that Afghanistan's imports from Pakistan between July 2021 and May 2022 decreased by 38% versus the same year-ago period. On the other hand, Afghanistan's exports to Pakistan between July 2021 and May 2022 increased by around 34%. As a result, Afghanistan enjoys a trade surplus of \$112.5 million in absolute terms with Pakistan.⁶⁹

Part of this increase in exports can be attributed to increased coal exports to Pakistan as the Taliban aimed to generate more revenue from Afghanistan's mining sector and capitalize on record prices for coal. The Taliban have reportedly boosted coal exports to 1.8 million tons in the past year, a rise of 16%. Most of the coal is taken from artisanal mines that have traditionally been seen as a major source of corruption and infighting, and have drawn criticism for the use of child labor.⁷⁰

By World Bank estimates, overall border traffic into and out of Afghanistan has decreased 40–50% year-on-year since the Taliban took over the country in August 2021. According to State, political tensions, border security issues, criminal activity (including narcotics trade and human smuggling), and refugee flows contribute to limited transit and trade with Afghanistan's neighbors. Cross-border activity generally involves the provision of international aid including the occasionally reported transportation of food and supplies from Tajikistan and Uzbekistan to northern areas of Afghanistan, near Mazar-e Sharif. Trade at the Hairatan border crossing with Uzbekistan has dampened as Afghan nationals with Uzbek visas fear not being allowed to return to Uzbekistan after crossing into Afghanistan.⁷¹

Last quarter, as part of a special arrangement with Pakistan, India promised to send nearly 50,000 tons of wheat as humanitarian food assistance to Afghanistan. This development was noteworthy since the Afghanistan-Pakistan Transit Trade Agreement (APTTA), does not allow Indian goods to be delivered to Afghanistan via land routes (though it does allow Afghan overland exports to India).⁷² However, as of May 20, only around 10,000 metric tons of wheat provisions have been transported overland through Pakistan and delivered to Afghanistan at the Wagah border.⁷³ A World Food Programme representative told *Al Jazeera* that the UN would distribute this aid as it arrives.⁷⁴

Economic Growth Portfolio

USAID's Office of Economic Growth (OEG) reported that it adjusted its programming during the first and second quarter of FY 2022 to help restore livelihoods and provide assistance to vulnerable populations.⁷⁵

These vulnerable populations include internally displaced people (IDPs) and returnees living in settlements and other settings in and around urban centers; women and adolescent girls, including IDPs coming from rural



A long queue of trucks loaded with commercial goods proceeds to northern Afghanistan through Salang Pass in Parwan Province. (UNAMA News photo by Shamsuddin Hamed)

areas and those working in livelihoods support activities; high school and university graduates who are first-time job seekers; critical market actors, such as producers, suppliers, traders, or processors; apprentices; jewelry makers; carpet weavers; and the unemployed.⁷⁶

The overarching goals for USAID's assistance for economic growth are to (1) boost household incomes and business revenues in order to expand existing employment opportunities and create new ones, particularly for women and marginalized people; (2) increase liquidity in Afghanistan to provide businesses and individuals the financial stability needed to continue to do business; and (3) develop the Afghan workforce through building technical knowledge and skills needed for employment.⁷⁷ USAID's continuing economic-growth programs are shown in Table E.3.

TABLE E.3

USAID REMAINING ECONOMIC-GROWTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/28/2020	1/27/2025	\$105,722,822	\$22,917,660
Extractive Technical Assistance by USGS	1/1/2018	12/31/2022	18,226,206	12,695,315
Livelihood Advancement for Marginalized Population (LAMP)	8/1/2018	7/31/2022	9,491,153	7,832,294
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/31/2023	13,300,000	7,825,276
Carpet and Jewelry Value Chains	1/31/2019	4/30/2023	9,941,606	6,818,678
Total			\$156,681,787	\$58,089,222

Source: USAID, response to SIGAR data call, 7/9/2022.

USAID OEG reports the following outcomes from their programs this quarter:⁷⁸

- 475 sustainable jobs created through varying interventions such as establishing greenhouses, and livestock and poultry distribution;
- provision of aid to 3,050 households in Kabul, Khost, Ghazni, and Balkh Provinces;
- technical assistance and marketing support to over 50 firms;
- substantial progress in supporting businesses in each of the targeted value chains (carpets, cashmere, and saffron), with 11 grants worth \$5.8 million;
- 2,387 individuals (1,597 women, 790 men) placed within value chain companies (carpets, cashmere, and goods and services) under the apprenticeship program;
- apprentice stipends expected to support 6,000 people including household members; and
- creation of 2,046 jobs in carpet and jewelry industries.

Agriculture

USAID's agriculture programs and activities are designed to mitigate the immediate hardships of vulnerable farm households and agri-businesses due to the continuing drought, political instability, and financial liquidity challenges, while also addressing longer term economic recovery to help ensure improvements in food security and the operational sustainability of key agricultural value chains. These efforts include (1) training, technical assistance, and agriculture extension services to smaller farmers; (2) supply of seeds, fertilizer, and other items to farmers to help increase production; (3) veterinary services and other support to the livestock and dairy sectors to improve animal health, maintain productive assets, and increase production and incomes; and (4) assistance focused on job creation and increasing incomes by improving domestic market linkages and creating additional value. Other activities include farm upgrades by providing a technical package of tools, supplies, and equipment such as saplings, trellising, greenhouses, development of vineyards and orchards, and the provision of seeds and fertilizer to develop new fruit and vegetable varieties.⁷⁹ USAID's continuing agriculture programs are shown in Table E.4.

TABLE E.4

USAID REMAINING AGRICULTURE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Afghanistan Value Chains - Livestock	6/9/2018	6/8/2023	\$55,672,170	\$33,230,520
Afghanistan Value Chains - High Value Crops	8/2/2018	8/1/2023	54,958,860	31,499,846
Grain Research and Innovation (GRAIN)	11/8/2012	9/30/2022	19,500,000	14,471,563
Agricultural Marketing Program (AMP)	1/28/2020	1/27/2023	30,000,000	13,802,806
USDA PAPA	9/30/2016	9/29/2022	12,567,804	1,152,417
Total			\$172,698,834	\$94,157,153

Source: USAID, response to SIGAR data call, 7/9/2022.

USAID had two active agriculture programs operating in Afghanistan this quarter: Agriculture Marketing Program and Afghanistan Value Chains–Livestock. A third program, the Afghanistan Value Chains–High Value Crops, underwent contract modification without field implementation this quarter.⁸⁰ Afghanistan remains in the midst of the worst drought in years, making it difficult for farmers to grow crops and raise livestock.⁸¹

Agriculture Marketing Program

The \$30 million Agriculture Marketing Program focuses on strengthening domestic market linkages; identifying and helping resolve value chain

gaps; increasing the resilience of the agricultural sector to satisfy domestic market demand; and increasing farm gate prices for targeted farming communities. Other activities to increase cultivation and yield include orchard rehabilitation and greenhouse construction in response to current strong demand for vegetables. Activities include training, technical assistance, and extension services to improve farm and orchard management and provision of inputs such as seeds, fertilizer, saplings, trellising, and greenhouses to grow and harvest fruits and vegetables.⁸²



A farmer plows a field in rural Badakhshan Province. (UNAMA News photo by Shamsuddin Hamed)

The Afghanistan Value Chains–Livestock

The \$55.7 million Afghanistan Value Chains–Livestock program operates throughout the country, with regional offices in Kabul, Herat, Mazar-e Sharif, Jalalabad, and Kandahar. In the new operational environment, the activity is focused on (1) immediate “stabilization activities” designed to mitigate drought and instability impacts on vulnerable farm households and agribusinesses; and (2) continuing regular program activities with a greater focus on adding new actors and supporting current-partner anchor firms to expand sources of raw materials and supplies and grow employment with women-run agribusinesses, vulnerable communities, and farmers.⁸³

Infrastructure

USAID suspended all Afghanistan infrastructure and construction activities in August 2021 and is now winding them down. USAID is no longer tracking the status of U.S.-funded infrastructure in Afghanistan.⁸⁴

Two USAID implementing partners received disbursements this quarter but conducted no work in Afghanistan. The Engineering Support Program, implemented by Tetra Tech, provides engineering support remotely for the wind-down of terminated construction activities. Engineering Services for the SEPS (South East Power System) Completion and NEPS (North East Power System)–SEPS Connector Substations activity is provided by the U.S. Army Corps of Engineers remotely from Iraq, Kuwait, and Qatar for the wind-down of this activity.⁸⁵

One USAID-funded infrastructure program resumed operations last quarter: UNICEF’s \$35 million Rural Water Supply, Sanitation and Hygiene (Ru-WASH) program, funded through a five-year grant agreement awarded on June 24, 2020.⁸⁶

Ru-WASH projects address acute water and sanitation needs in underserved rural areas in Afghanistan, and promote efforts to improve basic drinking-water supply sources and expand access to sanitation facilities for children at schools. These activities are being conducted in Khost, Maydan Wardak, Paktika, Panjshir, Paktiya, Kabul, Laghman, Nangarhar, Nuristan,

Sar-e Pul, Samangan, and Jowzjan Provinces.⁸⁷ Ultimately, Ru-WASH aims to ensure that:⁸⁸

- 400,000 people (comprising approximately 57,000 households in 252 communities) gain access to basic drinking water services from an improved drinking water supply source;
- 40 model child-friendly schools and 40 health-care facilities integrate WASH and menstrual hygiene management practices and facilities; improve drinking water supply; and expand gender-separated toilet facilities, with attention to the specific needs of girls and students with disabilities;
- 700,000 people in approximately 1,660 communities live in open-defecation-free communities and practice and promote safe hygiene behaviors and interventions at schools and health centers in high-risk polio areas;
- existing WASH structures, including contracting technical WASH personnel as UNICEF extenders, are supported through the delivery of water and sanitation services from Community Development Councils, NGOs, and private sector companies to rural Afghans;
- 150 schools and their surrounding communities in high-risk COVID-19 areas receive critical WASH services to prevent and control the transmission of the virus.

USAID's remaining infrastructure programs are shown in Table E.5.

TABLE E.5

USAID REMAINING INFRASTRUCTURE PROJECTS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Power Transmission Expansion and Connectivity (PTEC)	1/1/2013	12/31/2023	\$332,767,161	\$272,477,914
Contribution to AITF (Afghanistan Infrastructure Trust Fund)	3/7/2013	3/6/2023	153,670,184	153,670,184
Design & Construction of SEPS Completion & NEPS-SEPS Connector Substations	7/3/2019	7/30/2023	175,527,284	123,609,994
Engineering Support Program	7/23/2016	1/22/2023	125,000,000	110,311,198
Rural Water Supply, Sanitation & Hygiene (Ru-WASH)	6/24/2020	6/23/2025	35,841,332	15,841,332
Afghan Urban Water and Sanitation Activity (AUWS)	3/10/2019	3/9/2024	41,387,402	14,598,336
Design and Acquisition of South East Power System (SEPS) Completion and North East Power System (NEPS) - SEPS	3/7/2018	3/31/2023	20,151,240	11,235,935
IT Support for DABS Existing Data, Disaster Recovery and Load Centers	8/31/2021	6/30/2022	437,752	437,752
USAID-CTP Promoting Excellence in Private Sector Engagement-PEPSE	8/28/2017	8/27/2023	114,252	114,252
25 MW Wind Farm in Herat Province	10/22/2019	11/27/2022	22,994,029	0
Total			\$907,890,636	\$702,296,898

Source: USAID, response to SIGAR data call, 7/9/2022.

Extractives

The State Department told SIGAR this quarter that it knows of no current cooperation between international businesses or foreign governments and the Taliban on developing mining operations, but did note previous media reports of visits from private Chinese entities to survey lithium deposits and potential mining projects in Afghanistan.⁸⁹

On March 24, China's Foreign Minister Wang Yi met with acting Deputy Prime Minister Mullah Baradar and acting Foreign Minister Amir Khan Muttaqi in Kabul. Minister Wang is the highest-ranking Chinese official to visit the country since the Taliban takeover. The ministers reportedly discussed Afghanistan's mining sector and its potential role in China's Belt and Road Initiative (a massive land and sea infrastructure project connecting China to Eurasia).⁹⁰

China has shown interest in minerals in Afghanistan since 2008, when the China Metallurgical Group Corporation (MCC) secured a 30-year lease on the Mes Aynak copper deposit after offering the Afghan government a 19% royalty on profits and promising to invest \$2.83 billion in infrastructure. State said there are no indications from media or sources within Afghanistan's mining sector that China has made progress on investments in the Mes Aynak site or any other extractive area since the Taliban takeover of Kabul.⁹¹

Western private investment in Afghanistan's mineral sector is unlikely due to risk factors and the lack of official foreign-government recognition of the Taliban as the government of Afghanistan. Furthermore, Afghanistan's **liquidity crisis** has forced some mining companies to lay off staff or suspend operations entirely. Increased shipping costs and high royalty payments appear to be further stifling activity.⁹²

The Taliban's Ministry of Mines and Petroleum (MOMP) and the Ministry of Finance approved measures to increase royalties on marble from 550 AFN/ton (\$5.50) to 2,000 AFN/ton (\$22.55). Experts agree that the hike in royalties would boost Taliban revenue in the short term, but that mining companies may have concerns about raising their prices to pay royalties that may, in turn, make their firms less competitive with foreign companies and result in reduced demand and loss of market share.⁹³

The Taliban also increased royalties on coal exports from 20% to 30% of sales in May, and raised the price of coal from \$90 per ton to \$280 per ton, between June and July 2022. Still, Afghan coal remains competitively priced at around 40% of the international market value. A Taliban finance ministry spokesperson claimed that they had collected three billion AFN (\$33.8 million) in customs revenue on over 16 billion AFN worth of coal exports in the past six months. Global coal prices have meanwhile approached record-high levels in the wake of an Indonesian ban on coal exports and Russia's invasion of Ukraine.⁹⁴

Liquidity crisis: A liquidity crisis is a financial situation characterized by a lack of cash or easily convertible-to-cash assets on hand across many businesses or financial institutions simultaneously. In a liquidity crisis, liquidity problems at individual institutions lead to an acute increase in demand and decrease in supply of liquidity, and the resulting lack of available liquidity can lead to widespread defaults and even bankruptcies. Entire countries—and their economies—can become engulfed in this situation. For the economy as a whole, a liquidity crisis means that the two main sources of liquidity in the economy—bank loans and the commercial paper market—become suddenly scarce. Banks reduce the number of loans they make or stop making loans altogether.

Source: Investopedia, "Liquidity Crisis," 12/6/2020.

State could not provide an estimate for the Taliban's mining income due to the lack of data and of transparency concerning Taliban sources of revenue. However, State said extractives sector revenues are minor and appear to have declined in the last six months despite Taliban claims of improved security and reduced corruption.

Licit output and revenue from Afghanistan's extractives sector were already low (around 1% of Afghanistan's sustainable domestic revenues in recent years) and have further declined since the Taliban's takeover due to lack of expertise among the Taliban and the current liquidity crisis. Although MOMP staff have remained at the ministry despite not being paid for months and shared concern that the Taliban will give postings to loyalists, the Taliban reportedly lack the expertise to finalize large, complex international deals.⁹⁵

State also said Afghanistan's political and security situation present challenges for mining operations. Security guarantees and the ability to honor mineral rights or land deals will be needed to develop any large-scale mining operation.⁹⁶

Civil Aviation

Taliban sign deal with UAE aviation company to manage ground handling and security operations at Afghan airports

On May 24, the Taliban signed an 18-month memorandum of understanding (MOU) with Abu Dhabi-based GAAC Solutions to manage ground-handling and security operations at international airports in Kabul, Kandahar, and Herat. GAAC had been the legacy contractor at Kabul Airport, reportedly signing a \$47 million service contract in 2020 to manage ground handling, information technology, and security. GAAC had been seeking to renew its contract since the collapse of the Afghan government in August 2021.⁹⁷

The Taliban had previously been in months-long negotiations with a Qatar-Turkey joint venture to manage airport operations throughout the country. According to press reports, talks stalled over the issue of each side wanting to provide their own security personnel for visibility over flight operations and crew safety. When Qatari engineers had previously worked at Kabul International Airport (KBL) to help with repairs after the August 2021 evacuations, they brought their own private security.⁹⁸

Humanitarian and commercial flights continue to use KBL at considerable cost and risk, with an average of approximately 10 commercial flights per day from KBL to domestic airports and international destinations including the UAE, Pakistan, Saudi Arabia, Iran, Turkey, Uzbekistan, Qatar, Kuwait, Georgia, and Russia. Since December, commercial flight trackers have registered regular services to/from Kabul by flag carrier Ariana Afghan Airlines, privately owned Kam Air, and Iranian carriers Mahan Air and Taban Airlines. There are occasional charter flights and frequent



The control tower at the Herat International Airport. (Taliban regime photo)



Inside the control tower at the Kabul International Airport. (Taliban regime photo)

operations from Islamabad by the UN Humanitarian Air Service/World Food Programme.⁹⁹

Commercial carriers in the region and elsewhere continue to express significant concerns about airport security, and insurance for operations into Kabul remains exorbitantly priced or effectively unavailable.¹⁰⁰

Further information on the status of civil aviation in Afghanistan appears in the Classified Supplement to this report.

EDUCATION

USAID's Office of Education (OED) had three active education-development programs in Afghanistan this quarter. Three OED implementers—the UK's Foreign, Commonwealth & Development Office (FCDO); The Asia Foundation; and the American University of Afghanistan (AUAF)—continued or resumed work and received disbursements during this quarter.¹⁰¹ USAID's continuing education programs are shown in Table E.6.

Under an agreement on delegated cooperation with FCDO, in May 2022, the Girls' Education Challenge program partners remobilized communities to resume 188 community-based, accelerated-learning classes, serving more than 5,100 adolescent girl learners.¹⁰²

TABLE E.6

USAID REMAINING EDUCATION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Strengthening Education in Afghanistan (SEA II)	5/19/2014	12/31/2023	\$49,828,942	\$45,825,719
Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC)	6/29/2016	9/30/2022	29,000,000	25,000,000
Technical Capacity Building for AUAF	2/1/2021	5/31/2022	18,947,149	11,601,581
Total			\$97,776,091	\$82,427,300

Source: USAID, response to SIGAR data call, 7/9/2022.

The Strengthening Education in Afghanistan (SEA II) program continued operations this quarter, focusing increasingly on providing oversight and management support to private schools and universities alongside scholarships to enroll/retain female students.¹⁰³

During the reporting period SEA II provided 1,197 full or partial scholarships to young Afghan women so they can remain enrolled in and complete a bachelor's or master's degree program. SEA II also selected 80 female-only secondary school partners to build their institutional capacity and provide full or partial scholarships to 50 students in each school. SEA II delivered training to selected school staff and personnel on a variety of topics, including strategies for increasing enrollment, improving quality of education, and financial management. Finally, SEA II developed and published online lessons in grades 10–12 math, biology, chemistry, geology, and physics to support students preparing for examinations.¹⁰⁴

Outside of Afghanistan, SEA II supported 152 scholars in 13 “A Grade” accredited universities in India to complete their master's degrees. Of these, 145 scholars have successfully completed their education and returned to Afghanistan. SEA II additionally contracted with Superb Enterprises Pvt. Ltd. in India to assist with helping Promote master's scholars get their certificates attested by various authorities in India.¹⁰⁵

The technical capacity-building program for the American University of Afghanistan (AUAF) continued this quarter, with AUAF having shifted to an online education model since the Taliban takeover.¹⁰⁶

AUAF continues to provide online instruction for students in Afghanistan and for those who have been relocated to the American University of Central Asia (AUCA) in Bishkek, Kyrgyzstan; the American University of Iraq-Sulaimani (AUIS) in Iraq; and other countries. AUAF has 600 male and female students living in Afghanistan and other countries receiving online education, 180 of whom continue to receive undergraduate scholarships from the State Department. Under current plans, about 100 AUAF undergraduate students—80% female and 20% male—will be relocated from Afghanistan or neighboring countries to continue their education and resume face-to-face classes with AUAF faculty.¹⁰⁷

With support from the Qatari government, Qatar Fund For Development (QFFD), and Qatar Foundation (QF), AUAF also began operations in Doha with a small branch campus at Education City and has planned to relocate more students from Afghanistan.¹⁰⁸

AUAF still has approximately 80 Afghan local staff, both faculty and administrative, who continue to work and operate remotely from their homes. This number continues to decrease as individuals relocate to other countries with their families.¹⁰⁹

AUAF activities conducted outside of Afghanistan include providing support for students, staff, and faculty to safely immigrate; monitoring, tracking, and communicating safety and security concerns with both

the national and international staff; assessing the political settings in Afghanistan and maintaining situational awareness about political and legal realities for the possibility of AUAF's return to Kabul; continuing enrollment activities, as well as a mentoring program for female students; and restoring the two critical operational and e-learning systems for AUAF.¹¹⁰

Education in Afghanistan continues to be hobbled by Taliban policies. On March 23, 2022, primary schools for both boys and girls opened across Afghanistan. However, the same day, the Taliban issued a national ban on girls' access to secondary education (grades 7–12). While the Taliban said this ban would stand until a new order was issued to open girls' secondary and upper secondary schools or to allow girls to enroll in or attend classes in mixed schools, none has been given. Despite these restrictions, USAID implementing partners have reported that some girls' secondary and upper secondary schools, both public and private, have been able to operate in six to nine provinces, primarily in the north of the country.¹¹¹

In response to the Taliban's March 23 decision to ban girls' access to secondary school, the State Department told SIGAR this quarter that:

Within hours, we were undertaking energetic and focused diplomacy with our allies, regional partners, and Muslim-majority countries and organizations, such as the OIC [Organization of Islamic Cooperation], to ensure that the world would stand united and vocal in its abject [sic] opposition to this indefensible decision. G7 Foreign Ministers, joined by counterparts from the United States, Canada, France, Germany, Italy, Japan, Norway, the United Kingdom, and the High Representative of the European Union, condemned this move against Afghan women and girls' rights. Qatar, Turkey, Indonesia, Pakistan, and the OIC also condemned the decision. Within days, ulema leaders (religious scholars) from across Afghanistan, as well as leaders in Pakistan, likewise called on the Taliban to reverse their decision. The United States cancelled a high-level session on economic stabilization with Taliban leaders that was to take place on the margins of the Doha Forum March 26–27.¹¹²

At the higher-education level, public and private universities remain open. However, female students and faculty continue to face restrictions, including separate days of participation, and strict uniform guidelines.¹¹³ A lack of female teachers and facilities has also reportedly complicated women's access to higher education, since the Taliban in September ordered that female students only be taught by female teachers.¹¹⁴

USAID had no school attendance data to compare to levels under the former government. However, USAID recognized that school participation has been negatively affected by compounding risks, notably 52 weeks of school closures due to the COVID-19 pandemic across the 2020 and 2021 school years, growing economic instability, growing food insecurity, and paused foreign assistance to the education sector in Afghanistan.¹¹⁵

USAID also expressed concern about the conversion of public school buildings, specifically technical and vocational education and training centers and teacher-training colleges, to madrassas. Hours of instruction allocated to religious studies have also reportedly been increased during the quarter.¹¹⁶

Teachers face months of salary uncertainty

Teachers have faced months of uncertainty as to when and from what source they would be paid. This quarter, USAID indicated that the Taliban paid teachers at least two months of salary arrears in December 2021; salary payments had been halted in August 2021. USAID also reports the Taliban paid at least one month of salary for April/May. The World Bank similarly reported that the Taliban have paid one month of salaries in 2022, but has no independent verification of these payments, including the scale and completeness of payments. USAID also reported that UNICEF paid formal primary and secondary school teachers a twice-monthly \$100 stipend for January, February, and part of March 2022, made possible through financial support from the European Union.¹¹⁷

USAID had no definitive information on any specific Taliban actions to address the shortage of teachers. But on June 7, 2022, Taliban deputy spokesperson Inamullah Samangani wrote on Twitter: “The MoE in coordination with the National Examination Authority and the ICSARC [Independent Civil Services and Administrative Reforms Commission] has offered 7,200 new teachers posts.” USAID believes more than 2,000 of these posts will be for madrassa teachers.¹¹⁸

PUBLIC HEALTH

USAID has resumed support to several public health initiatives in Afghanistan as a result of the Treasury Department’s latest general license (GL20) expanding sanctions exemptions. The following programs are off-budget and do not channel funds to any government institution:¹¹⁹

- providing an expanded package of technical support, through bilateral implementing partners, to public health facilities (including hospitals) that do not receive other donor support and are not managed by Sehatmandi NGO service providers;
- strengthening and expanding COVID and tuberculosis testing and diagnostic services in public laboratories that do not receive other donor support and are not managed by Sehatmandi NGO service providers;
- engaging with the Ministry of Public Health (MOPH) to streamline the taxation waiver process for pharmaceuticals and equipment donations, and the Afghanistan FDA for licensing, registration, and quality testing of imported supplies and commodities.



Acting UNAMA head in Afghanistan Ramiz Alakbarov during a visit to the Indira Gandhi Children’s Hospital in Kabul. (UNAMA News photo)

SIGAR AUDIT OF UHI AND AFIAT

An ongoing SIGAR audit is reviewing the extent to which the Urban Health Initiative (UHI) and the Assistance for Families and Indigent Afghans to Thrive (AFIAT) are achieving their goals, and is assessing USAID's oversight of these programs.

Three other USAID-supported public health programs continued activities this quarter. USAID's Assistance for Families and Indigent Afghans to Thrive (AFIAT) program continued focusing on providing life-saving pharmaceuticals and commodities, creating a female health-worker corps, strengthening community-based services, advocating for strengthened nutrition counseling for mothers and children, and strengthening COVID-19 prevention and response.

The Urban Health Initiative (UHI) continued expanding access to and quality of health services in NGO-supported and private facilities, strengthening COVID-19 prevention and response, strengthening community-based service delivery, and establishing "eMentoring" for healthcare providers.

SHOPS-Plus (Sustaining Health Outcomes through the Private Sector Plus) continued sales of socially marketed health products to third-party distributors and retail outlets. Additionally, the Disease Early Warning System (DEWS) initiative, working through the World Health Organization, continued to provide support for disease surveillance for both polio and COVID-19.¹²⁰ USAID's continuing health programs are shown in Table E.7.

Access to health-care services recovers in some areas

Approximately 168 public hospitals and 621 private hospitals operated in Afghanistan this quarter, as reported by USAID implementing partners. Ninety-six public hospitals—which were funded by the World Bank's Sehatmandi/Afghanistan Reconstruction Trust Fund prior to

TABLE E.7

USAID REMAINING HEALTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
DEWS Plus	7/1/2014	6/30/2022	\$54,288,615	\$41,588,740
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	117,000,000	20,413,201
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	20,251,698
SHOPS Plus	10/1/2015	9/30/2022	13,886,000	13,162,480
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	5,548,814
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	3,122,674
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	1,274,223
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	600,000
Meeting Targets and Maintaining Epidemic Control	4/15/2019	4/14/2024	270,000	270,000
Global Health Supply Chain Management (GHSCM-PSM)	4/20/2015	11/28/2023	176,568	176,568
Modeling American Healthcare, Standards & Values in Afghanistan	10/1/2020	9/30/2022	1,092,601	0
Total			\$307,600,139	\$106,408,398

Source: USAID, response to SIGAR data call, 7/9/2022.

August 15—have continued to receive financial support (to offer the basic package of hospital services) from the UN's Central Emergency Response Fund (CERF) and the ongoing World Bank “transfer out” mechanism. Additionally, since November 2021, the International Committee of the Red Cross (ICRC) signed MOUs with the MOPH to finance staffing, operational, and commodity support for 33 of these hospitals, leading to improved service delivery.¹²¹

The pause of the World Bank-administered Sehatmandi project from August to October 2021 had a severe impact on Afghanistan's health sector, particularly with services in public hospitals that were directly supported by the MOPH under the Ghani Administration and did not receive outside donor support. The provision of bridge funding from USAID and other international donors to sustain Sehatmandi helped avert a complete collapse of the public health system.¹²²

On May 30, 2022, the World Health Organization (WHO) reported the following figures with regard to hospital functionality:¹²³

- outpatient department delivery of 2,489,016 services (58% female, 42% male) (February–April, 2022);
- inpatient department delivery of 157,547 services (64% female, 36% male) (February–April, 2022);
- 752,924 services provided to children under five (February–April, 2022);
- monthly monitoring visits (by WHO) to all 96 hospitals to track functionality and identify/respond to gaps and areas of concern;
- 100% of hospital staff receiving full salaries on time in March and April;
- hospital utilization steadily increasing from a low of 797,059 visits in October 2021 to 1,066,796 in April 2022.

The WHO reported some areas of concern regarding hospital functionality (despite continued funding), including: shortage of medical and non-medical supplies and equipment, limited infection prevention systems, staffing vacancies, and limited supportive supervision.¹²⁴ According to the *Wall Street Journal*, limited access to international bank transfers is contributing to shortages in medicines, like cancer and diabetes medications. One importer of medical supplies described having to ration the sale of antibiotics due to limited availability.¹²⁵

USAID also reports that the Taliban have issued instructions to reintroduce user fees in hospitals to generate domestic revenue, but the extent of implementation is uncertain as of mid-June.¹²⁶

According to USAID's implementing partner, the Urban Health Initiative (UHI), the biggest change observed at private hospitals supported by UHI is a loss of clients, and therefore income, as a result of the economic and liquidity crisis. Many private hospitals have reduced staffing and increased costs for services (such as surgeries, procedures, consultations) in response. The *Washington Post* reported that staff shortages at Kabul's

main children's hospital have resulted in family members being asked to operate delicate medical devices like feeding tubes. The malnutrition ward is also reported to be overflowing, with some babies sharing beds.¹²⁷

USAID reports that data collected through the national health information management system reveals that women's access to services has recovered following the Taliban takeover on August 15, with more women than men accessing patient services in hospitals. Additionally, UNICEF (which is providing oversight of 2,214 Sehatmandi health facilities) reported in May that 49.4% of beneficiaries are female and 50.6% are male, and that 93% of facilities have at least one female provider.¹²⁸

USAID does note some inconsistencies in women's access to health-care services between urban and rural areas. Access to health services is generally better in the cities due to the number of options and the presence of donor partners (ICRC, UHI, International Federation of the Red Cross/Afghan Red Crescent Society), the WHO and other UN agencies. UHI reports that in the majority of cases in urban settings, women are also able to access health services without a *mahram*—or male chaperone—and that women in the cities are not required to be accompanied by a mahram for distances of less than 48 miles. Meanwhile, AFIAT reports that women must be accompanied by a mahram if traveling more than 48 miles, and that women's access to health care differs across provinces. For example, in the Karz and Arghandab districts of Kandahar, women are forbidden from accessing health services without a mahram. In Nangarhar, women are allowed to access health services without a mahram in some districts, but not in others. And in Mazar-e Sharif, there appear to be no strictly enforced restrictions on women's access to health services.¹²⁹



An Afghan child receiving a polio vaccine. (UNICEF Afghanistan photo)

Vaccination Programs

The United States has provided 4.3 million COVID-19 vaccine doses to the people of Afghanistan through COVAX, a WHO-supported initiative to provide access to vaccines for lower-income nations. At least one dose of vaccine has been given to 6,118,272 Afghans as of May 21, 2022.¹³⁰

UNICEF reports that measles outbreaks continued to affect most provinces across the country. Between January and the end of May 2022, there were 50,433 reported cases of measles and 309 deaths. While the incidence of new cases decreased following measles vaccination campaigns in 49 districts in March 2022, UNICEF and partners continued to advocate for a countrywide campaign.¹³¹

Measles spreads easily and can be serious and even fatal for small children. While death rates have been falling worldwide as more children receive the measles vaccine, the disease still kills more than 200,000 people a year, mostly children.¹³²

ECONOMIC AND SOCIAL DEVELOPMENT ENDNOTES

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- 13 UNICEF, Afghanistan Humanitarian Situation Report # 6 (1-31 May 2022), 6/15/2022.
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4 OTHER AGENCY OVERSIGHT



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OTHER AGENCY OVERSIGHT

SIGAR's enabling legislation requires it to keep the Secretary of State and the Secretary of Defense fully informed about problems relating to the administration of Afghanistan reconstruction programs, and to submit a report to the Congress on SIGAR's oversight work and on the status of the U.S. reconstruction effort no later than 30 days after the end of each fiscal quarter. The statute also instructs SIGAR to include, to the extent possible, relevant matters from the end of the quarter up to the submission date of its report.

Each quarter, SIGAR requests updates from other agencies on completed and ongoing oversight activities. This section compiles these updates. Copies of completed reports are posted on the agencies' respective public websites.

The descriptions appear as submitted, with minor changes to maintain consistency with other sections of this report: acronyms and abbreviations in place of full organizational names; standardized capitalization, punctuation, and preferred spellings; and third-person instead of first-person voice.

These agencies perform oversight activities related to Afghanistan and provide results to SIGAR:

- Department of Defense Office of Inspector General (DOD OIG)
- Department of State Office of Inspector General (State OIG)
- Government Accountability Office (GAO)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

OTHER AGENCY OVERSIGHT

COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 lists the four oversight reports related to Afghanistan reconstruction that participating agencies issued this quarter.

TABLE 4.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2022			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2022-109	6/28/2022	Management Advisory: DOD's Use of the Civil Reserve Air Fleet in Support of Afghanistan Noncombatant Evacuation Operations
USAID OIG	5-306-22-012-N	6/27/2022	Financial and Closeout Audit of Costs Incurred in Afghanistan by American University of Afghanistan (AUA) for Cooperative Agreement No. 306-A-13-00004 under the Support to the American University of Afghanistan Program for the Period of June 1, 2020, to February 28, 2021
USAID OIG	5-306-22-011-N	6/24/2022	Financial Audit of Costs Incurred by Abt Associates Inc. Under the Sustaining Health Outcomes Through the Private Sector Plus Program in Afghanistan, Cooperative Agreement AID-OAA-A-15-00067, January 1, 2019, to December 31, 2020
USAID OIG	5-306-22-010-N	5/10/2022	Financial Audit of Costs Incurred in Afghanistan by Blumont Global Development Inc. Under the Conflict Mitigation Assistance for Civilians Program, Cooperative Agreement No. 72030618CA00005, June 1 to October 31, 2020

Source: DOD OIG, response to SIGAR data call, 6/30/2022; State OIG, response to SIGAR data call, 6/17/2022; GAO, response to SIGAR data call, 6/30/2022; USAID OIG, response to SIGAR data call, 6/29/2022.

U.S. Department of Defense Office of Inspector General

During this quarter, DOD OIG issued one report related to Afghanistan reconstruction.

Management Advisory: The DOD's Use of the Civil Reserve Air Fleet in Support of Afghanistan Noncombatant Evacuation Operations

This advisory provides DOD officials the results of an evaluation on the activation and use of the Civil Reserve Air Fleet (CRAF) to support noncombatant evacuation operations (NEO) of Afghan refugees under Operation Allies Refuge. The advisory report found that U.S. Transportation Command leaders and other key agency officials proactively sought volunteers from commercial air carriers in the initial phases of the Afghanistan NEO, informed and updated air carrier officials, activated the required number of aircraft within time standards, and followed required procedures and operations during CRAF activation and deactivation.

This advisory contains no recommendations for action. However, it identifies two best practices and highlights two areas for potential improvement in future NEOs. The evaluation was conducted from November 2021 through May 2022 in accordance with "Quality Standards for Inspections and Evaluations," published in January 2012 by the Council of the Inspectors General on Integrity and Efficiency.

U.S. Department of State Office of Inspector General-Middle East Regional Operations

State OIG issued no Afghanistan-related reports this quarter.

OTHER AGENCY OVERSIGHT

Government Accountability Office

The GAO issued no Afghanistan-related reports this quarter.

U.S. Agency for International Development Office of Inspector General

This quarter, USAID OIG issued three financial audit reports. Financial audits of USAID/Afghanistan programs are performed by public accounting firms. USAID OIG performs desk reviews and random quality control reviews of the audits, and transmits the reports to USAID/Afghanistan for action. Summaries of financial audits can be found on the agency's website.

ONGOING OVERSIGHT ACTIVITIES

As of June 30, 2022, the participating agencies reported 16 ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 4.2 and described in the following sections by agency.

TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2022			
Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2022-DEVOPD-0152.000	6/29/2022	Summary Evaluation of Security Cooperation Activities in Afghanistan, Iraq, and Africa
DOD OIG	D2022-D000RJ-0133.002	5/9/2022	Audit of DOD Oversight of Air Force Contract Augmentation Program (AFCAP) Contract Actions Related to the Relocation of Afghan Evacuees
DOD OIG	D2022-D000RJ-0133.001	5/9/2022	Audit of DOD Oversight of Logistics Civil Augmentation Program (LOGCAP) Contract Actions Related to the Relocation of Afghan Evacuees
DOD OIG	D2022-D000AX-0138.000	5/5/2022	Audit of DOD Afghanistan Contingency Contracts Closeout
DOD OIG	D2022-DEVOPD-0110.000	3/7/2022	Evaluation of DOD Security and Life Support for Afghan Evacuees at Camp Bondsteel
DOD OIG	D2022-D000FV-0091.000	1/28/2022	Audit of the DOD's Financial Management of the Afghanistan Security Forces Fund
DOD OIG	D2021-DEV0PE-0165.000	9/23/2021	Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan
DOD OIG	D2021-D000RJ-0154.000	8/23/2021	Audit of DOD Support For the Relocation of Afghan Nationals
DOD OIG	D2021-D000RK-0118.00	5/24/2021	Audit of Tracking, Recovery, and Reuse of DOD-Owned Shipping Containers
State OIG	22AUD065	5/19/2022	Audit of the Department of State's Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan
State OIG	22ISP045	3/14/2022	Inspection of the Afghanistan Affairs Unit
State OIG	22AUD016	12/30/2021	Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
GAO	105163	4/12/2021	Review of Special Operations Forces Command and Control
USAID OIG	55201122	5/16/2022	Closeout Audit of Costs Incurred in Afghanistan of the USAID Resources Managed by The Asia Foundation Contract No. AID-306-C-17-00014 - Financial Business Management Activity For the period April 1, 2020, through March 31, 2021
USAID OIG	55201222	5/16/2022	Financial Audit of Costs Incurred in Afghanistan of the USAID Resources Managed by Texas A&M AgriLife Research ("AgriLife Research") Cooperative Agreement No. 72030618CA00009 - Women's Scholarship Endowment ("WSE") Independent Auditor's Report on the Fund Accountability Statement for the period September 27, 2018, through December 31, 2020

Source: DOD OIG, response to SIGAR data call, 6/30/2022; State OIG, response to SIGAR data call, 6/17/2022; GAO, response to SIGAR data call, 6/30/2022; USAID OIG, response to SIGAR data call, 6/29/2022.

U.S. Department of Defense Office of Inspector General

DOD OIG has nine ongoing projects this quarter related to reconstruction or security operations in Afghanistan.

Summary Evaluation of Security Cooperation Activities in Afghanistan, Iraq, and Africa

The objective of this report is to summarize previous oversight reports related to security cooperation activities in Afghanistan, Iraq, and Africa.

Audit of DOD Oversight of Air Force Contract Augmentation Program (AFCAP) Contract Actions Related to the Relocation of Afghan Evacuees

The objective of this audit is to determine whether DOD adequately performed required oversight of contractor performance under the AFCAP contract during the relocation of evacuees from Afghanistan.

Audit of DOD Oversight of Logistics Civil Augmentation Program (LOGCAP) Contract Actions Related to the Relocation of Afghan Evacuees

The objective of this audit is to determine whether DOD adequately performed required oversight of contractor performance under the LOGCAP contract during the relocation of evacuees from Afghanistan.

Audit of DOD Afghanistan Contingency Contracts Closeout

The objective of this audit is to determine whether DOD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable federal laws and DOD regulations.

Evaluation of DOD Security and Life Support for Afghan Evacuees at Camp Bondsteel

The objective of this evaluation is to determine the extent to which DOD has provided adequate lodging, security, and medical care for Afghan evacuees diverted to Camp Bondsteel, Kosovo, for further processing.

Audit of the DOD's Financial Management of the Afghanistan Security Forces Fund

The objective of this audit is to determine whether DOD managed the Afghanistan Security Forces Fund in accordance with applicable laws and regulations.

Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan

The objective of this evaluation is to determine whether the August 29, 2021, strike in Kabul, Afghanistan, was conducted in accordance with DOD policies and procedures.

Audit of DOD Support for the Relocation of Afghan Nationals

The objective of this audit is to determine whether DOD has adequately planned and provided support for the relocation of Afghan nationals.

Audit of Tracking, Recovery, and Reuse of Department of Defense-Owned Shipping Containers

The objective of this audit is to determine to what extent the Army, Navy, and Marine Corps complied with DOD requirements to track, recover, and reuse DOD-owned shipping containers, including those at facilities that support Operation Freedom's Sentinel, and to include those containers in an accountable property system of record.

State Office of Inspector General–Middle East Regional Operations

State OIG has four ongoing projects this quarter related to Afghanistan reconstruction.

Audit of the Department of State's Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan

The primary objective of the audit is to determine whether the State Department identified and terminated contracts impacted by the suspension of U.S. operations in Afghanistan in accordance with federal and Department requirements.

Inspection of the Afghanistan Affairs Unit

The AAU inspection will evaluate policy implementation, resource management, and management controls for the remote U.S. diplomatic mission to Afghanistan in Doha, Qatar. The inspection may also consider the effectiveness of the provision of humanitarian assistance, public diplomacy, work with allies and partners, and engagement and messaging with regional and international stakeholders. The inspection team is proceeding with preliminary interviews of State personnel in Washington, DC, but the scope of the review will expand in the following quarter to include interviews with personnel in Doha.

OTHER AGENCY OVERSIGHT

Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul

The audit is reviewing whether U.S. Embassy Kabul followed established State Department guidance in preparation for the evacuation of U.S. government personnel, private U.S. citizens, Afghans at risk, and others from Afghanistan before and after the suspension of operations.

Review of the Department of State Afghan Special Immigrant Visa Program

The audit is reviewing the Afghan Special Immigrant Visa (SIV) Program to assess and describe (1) the number of SIV applications received and processed, and their processing times; (2) the adjustments made to processing SIV applications between 2018 and 2021; (3) the status and resolution of recommendations made by State OIG in its Quarterly Reporting on Afghan Special Immigrant Visa Program Needs Improvement (AUD-MERO-20-34, June 2020) and Review of the Afghan Special Immigrant Visa Program (AUD-MERO-20-35, June 2020); (4) the status of SIV recipients; and (5) the totality of State OIG reporting on the SIV Program in a capping report. Up to five reports are planned, one for each review objective.

Government Accountability Office

GAO has one ongoing project this quarter related to Afghanistan reconstruction.

Review of Special Operations Forces Command and Control

DOD has increased its reliance on U.S. Special Operations Forces (SOF) to combat the threat of violent extremist organizations over the past two decades. U.S. Special Operations Command (SOCOM) is currently rebalancing its efforts and force structure towards the 2018 National Defense Strategy's focus on great-power competition. Given the growth of SOCOM's investments in recent years and the fact that its end strength now exceeds 76,000 personnel, policymakers have expressed concerns about SOCOM's expanding force structure.

GAO is reviewing (1) how many SOF task forces DOD has established to support special operations missions; and (2) the extent to which DOD has guidance and processes to establish, manage, and oversee SOF task forces.

U.S. Agency for International Development Office of Inspector General

USAID OIG has two ongoing financial audits this quarter related to reconstruction in Afghanistan. Summaries for financial audit reports can be found on the agency's website.



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The Official Seal of SIGAR

SIGAR’s official seal reflects the coordinated efforts of the United States and the former internationally recognized government of Afghanistan to provide accountability and oversight of reconstruction activities. The phrases in Dari (top) and Pashto (bottom) on the seal are translations of SIGAR’s name.

APPENDICES



APPENDICES

APPENDIX A

CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

This appendix cross-references the sections of this report to the quarterly reporting and related requirements under SIGAR’s enabling legislation, the National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, § 1229 (Table A.1), and to the semiannual reporting requirements prescribed for inspectors general more generally under the Inspector General Act of 1978, as amended (5 U.S.C. App. 3) (Table A.2) and the National Defense Authorization Act for Fiscal Year 2018, Pub. L. No. 115-91, §1521. (Table A.3)

TABLE A.1

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229			
Public Law Section	SIGAR Enabling Language	SIGAR Action	Report Section
Purpose			
Section 1229(a)(3)	To provide for an independent and objective means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operations and the necessity for and progress on corrective action	Ongoing; quarterly report	Full report
Supervision			
Section 1229(e)(1)	The Inspector General shall report directly to, and be under the general supervision of, the Secretary of State and the Secretary of Defense	Report to the Secretary of State and the Secretary of Defense	Full report
Duties			
Section 1229(f)(1)	OVERSIGHT OF AFGHANISTAN RECONSTRUCTION – It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Afghanistan, and of the programs, operations, and contracts carried out utilizing such funds, including subsections (A) through (G) below	Review appropriated/available funds Review programs, operations, contracts using appropriated/available funds	Full report
Section 1229(f)(1)(A)	The oversight and accounting of the obligation and expenditure of such funds	Review obligations and expenditures of appropriated/available funds	SIGAR Oversight Funding
Section 1229(f)(1)(B)	The monitoring and review of reconstruction activities funded by such funds	Review reconstruction activities funded by appropriations and donations	SIGAR Oversight
Section 1229(f)(1)(C)	The monitoring and review of contracts funded by such funds	Review contracts using appropriated and available funds	Note
Section 1229(f)(1)(D)	The monitoring and review of the transfer of such funds and associated information between and among departments, agencies, and entities of the United States, and private and nongovernmental entities	Review internal and external transfers of appropriated/available funds	Appendix B
Section 1229(f)(1)(E)	The maintenance of records on the use of such funds to facilitate future audits and investigations of the use of such fund[s]	Maintain audit records	SIGAR Oversight Appendix C Appendix D

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APPENDICES

TABLE A.1 (CONTINUED)

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229			
Public Law Section	SIGAR Enabling Language	SIGAR Action	Report Section
Section 1229(f)(1)(F)	The monitoring and review of the effectiveness of United States coordination with the Governments of Afghanistan and other donor countries in the implementation of the Afghanistan Compact and the Afghanistan National Development Strategy	Monitoring and review as described	Audits
Section 1229(f)(1)(G)	The investigation of overpayments such as duplicate payments or duplicate billing and any potential unethical or illegal actions of Federal employees, contractors, or affiliated entities, and the referral of such reports, as necessary, to the Department of Justice to ensure further investigations, prosecutions, recovery of further funds, or other remedies	Conduct and reporting of investigations as described	Investigations
Section 1229(f)(2)	OTHER DUTIES RELATED TO OVERSIGHT – The Inspector General shall establish, maintain, and oversee such systems, procedures, and controls as the Inspector General considers appropriate to discharge the duties under paragraph (1)	Establish, maintain, and oversee systems, procedures, and controls	Full report
Section 1229(f)(3)	DUTIES AND RESPONSIBILITIES UNDER INSPECTOR GENERAL ACT OF 1978 – In addition, ... the Inspector General shall also have the duties and responsibilities of inspectors general under the Inspector General Act of 1978	Duties as specified in Inspector General Act	Full report
Section 1229(f)(4)	COORDINATION OF EFFORTS – The Inspector General shall coordinate with, and receive the cooperation of, each of the following: (A) the Inspector General of the Department of Defense, (B) the Inspector General of the Department of State, and (C) the Inspector General of the United States Agency for International Development	Coordination with the inspectors general of DOD, State, and USAID	Other Agency Oversight
Federal Support and Other Resources			
Section 1229(h)(5)(A)	ASSISTANCE FROM FEDERAL AGENCIES – Upon request of the Inspector General for information or assistance from any department, agency, or other entity of the Federal Government, the head of such entity shall, insofar as is practicable and not in contravention of any existing law, furnish such information or assistance to the Inspector General, or an authorized designee	Expect support as requested	Full report
Section 1229(h)(5)(B)	REPORTING OF REFUSED ASSISTANCE – Whenever information or assistance requested by the Inspector General is, in the judgment of the Inspector General, unreasonably refused or not provided, the Inspector General shall report the circumstances to the Secretary of State or the Secretary of Defense, as appropriate, and to the appropriate congressional committees without delay	Monitor cooperation	N/A
Reports			
Section 1229(i)(1)	QUARTERLY REPORTS – Not later than 30 days after the end of each fiscal-year quarter, the Inspector General shall submit to the appropriate committees of Congress a report summarizing, for the period of that quarter and, to the extent possible, the period from the end of such quarter to the time of the submission of the report, the activities during such period of the Inspector General and the activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Each report shall include, for the period covered by such report, a detailed statement of all obligations, expenditures, and revenues associated with reconstruction and rehabilitation activities in Afghanistan, including the following –	Report – 30 days after the end of each calendar quarter Summarize activities of the Inspector General Detailed statement of all obligations, expenditures, and revenues	Full report Appendix B
Section 1229(i)(1)(A)	Obligations and expenditures of appropriated/donated funds	Obligations and expenditures of appropriated/donated funds	Appendix B

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APPENDICES

TABLE A.1 (CONTINUED)

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229			
Public Law Section	SIGAR Enabling Language	SIGAR Action	Report Section
Section 1229(i)(1)(B)	A project-by-project and program-by-program accounting of the costs incurred to date for the reconstruction of Afghanistan, together with the estimate of the Department of Defense, the Department of State, and the United States Agency for International Development, as applicable, of the costs to complete each project and each program	Project-by-project and program-by-program accounting of costs. List unexpended funds for each project or program	Funding Note
Section 1229(i)(1)(C)	Revenues attributable to or consisting of funds provided by foreign nations or international organizations to programs and projects funded by any department or agency of the United States Government, and any obligations or expenditures of such revenues	Revenues, obligations, and expenditures of donor funds	Funding
Section 1229(i)(1)(D)	Revenues attributable to or consisting of foreign assets seized or frozen that contribute to programs and projects funded by any U.S. government department or agency, and any obligations or expenditures of such revenues	Revenues, obligations, and expenditures of funds from seized or frozen assets	Funding
Section 1229(i)(1)(E)	Operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan	Operating expenses of agencies or any organization receiving appropriated funds	Funding Appendix B
Section 1229(i)(1)(F)	In the case of any contract, grant, agreement, or other funding mechanism described in paragraph (2)*— (i) The amount of the contract or other funding mechanism; (ii) A brief discussion of the scope of the contract or other funding mechanism; (iii) A discussion of how the department or agency of the United States Government involved in the contract, grant, agreement, or other funding mechanism identified and solicited offers from potential contractors to perform the contract, grant, agreement, or other funding mechanism, together with a list of the potential individuals or entities that were issued solicitations for the offers; and (iv) The justification and approval documents on which was based the determination to use procedures other than procedures that provide for full and open competition	Describe contract details	Note
Section 1229(i)(3)	PUBLIC AVAILABILITY — The Inspector General shall publish on a publicly available Internet website each report under paragraph (1) of this subsection in English and other languages that the Inspector General determines are widely used and understood in Afghanistan	Publish report as directed at www.sigar.mil Dari and Pashto translation in process	Full report
Section 1229(i)(4)	FORM — Each report required under this subsection shall be submitted in unclassified form, but may include a classified annex if the Inspector General considers it necessary	Publish report as directed	Full report
Section 1229(j)(1)	Inspector General shall also submit each report required under subsection (i) to the Secretary of State and the Secretary of Defense	Submit quarterly report	Full report

Note: Although this data is normally made available on SIGAR's website (www.sigar.mil), the data SIGAR has received is in relatively raw form and is currently being reviewed, analyzed, and organized for future SIGAR use and publication.

* Covered "contracts, grants, agreements, and funding mechanisms" are defined in paragraph (2) of Section 1229(i) of Pub. L. No. 110-181 as being—

"any major contract, grant, agreement, or other funding mechanism that is entered into by any department or agency of the United States Government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Afghanistan with any public or private sector entity for any of the following purposes:

To build or rebuild physical infrastructure of Afghanistan.

To establish or reestablish a political or societal institution of Afghanistan.

To provide products or services to the people of Afghanistan."

APPENDICES

TABLE A.2

CROSS-REFERENCE TO SEMIANNUAL REPORTING REQUIREMENTS UNDER SECTION 5 OF THE IG ACT OF 1978, AS AMENDED (5 U.S.C. APP. 3) ("IG ACT")			
IG Act Section	IG Act Language	SIGAR Action	Section
Section 5(a)(1)	Description of significant problems, abuses, and deficiencies	Extract pertinent information from SWA/JPG member reports List problems, abuses, and deficiencies from SIGAR audit reports, investigations, and inspections	Other Agency Oversight SIGAR Oversight See Letters of Inquiry at www.sigar.mil
Section 5(a)(2)	Description of recommendations for corrective action ... with respect to significant problems, abuses, or deficiencies	Extract pertinent information from SWA/JPG member reports List recommendations from SIGAR audit reports	Other Agency Oversight SIGAR Oversight See Letters of Inquiry at www.sigar.mil
Section 5(a)(3)	Identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed	List all instances of incomplete corrective action from previous semiannual reports	Posted in full at www.sigar.mil
Section 5(a)(4)	A summary of matters referred to prosecutive authorities and the prosecutions and convictions which have resulted	Extract pertinent information from SWA/JPG member reports List SIGAR Investigations that have been referred	Other Agency Oversight SIGAR Oversight
Section 5(a)(5)	A summary of each report made to the [Secretary of Defense] under section 6(b)(2) (instances where information requested was refused or not provided)	Extract pertinent information from SWA/JPG member reports List instances in which information was refused SIGAR auditors, investigators, or inspectors	Other Agency Oversight SIGAR Oversight
Section 5(a)(6)	A listing, subdivided according to subject matter, of each audit report, inspection report and evaluation report issued ... showing dollar value of questioned costs and recommendations that funds be put to better use	Extract pertinent information from SWA/JPG member reports List SIGAR reports	Other Agency Oversight SIGAR Oversight
Section 5(a)(7)	A summary of each particularly significant report	Extract pertinent information from SWA/JPG member reports Provide a synopsis of the significant SIGAR reports	Other Agency Oversight A full list of significant reports can be found at www.sigar.mil
Section 5(a)(8)	Statistical tables showing the total number of audit reports and the total dollar value of questioned costs	Extract pertinent information from SWA/JPG member reports Develop statistical tables showing dollar value of questioned cost from SIGAR reports	See reports of SWA/JPG members In process
Section 5(a)(9)	Statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of recommendations that funds be put to better use by management	Extract pertinent information from SWA/JPG member reports Develop statistical tables showing dollar value of funds put to better use by management from SIGAR reports	See reports of SWA/JPG members In process
Section 5(a)(10)	A summary of each audit report, inspection report, and evaluation report issued before the commencement of the reporting period for which no management decision has been made by the end of reporting period, an explanation of the reasons such management decision has not been made, and a statement concerning the desired timetable for achieving a management decision	Extract pertinent information from SWA/JPG member reports Provide a synopsis of SIGAR audit reports in which recommendations by SIGAR are still open	See reports of SWA/JPG members Posted in full at www.sigar.mil

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APPENDICES

TABLE A.2 (CONTINUED)

CROSS-REFERENCE TO SEMIANNUAL REPORTING REQUIREMENTS UNDER SECTION 5 OF THE IG ACT OF 1978, AS AMENDED (5 U.S.C. APP. 3) ("IG ACT")			
IG Act Section	IG Act Language	SIGAR Action	Section
Section 5(a)(11)	A description and explanation of the reasons for any significant revised management decision	Extract pertinent information from SWA/JPG member reports	See reports of SWA/JPG members
		Explain SIGAR audit reports in which significant revisions have been made to management decisions	None
Section 5(a)(12)	Information concerning any significant management decision with which the Inspector General is in disagreement	Extract pertinent information from SWA/JPG member reports	See reports of SWA/JPG members
		Explain SIGAR audit reports in which SIGAR disagreed with management decision	No disputed decisions during the reporting period
Section 5(a)(13)	Information described under [Section 804(b)] of the Federal Financial Management Improvement Act of 1996 (instances and reasons when an agency has not met target dates established in a remediation plan)	Extract pertinent information from SWA/JPG member reports	See reports of SWA/JPG members
		Provide information where management has not met targets from a remediation plan	No disputed decisions during the reporting period
Section 5(a)(14)(A)	An Appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or	The Nuclear Regulatory Commission OIG conducted a peer review of SIGAR for the reporting period October 1, 2018 to September 30, 2021 to determine the extent to which SIGAR's system of quality control was sufficient to adhere to generally accepted government auditing standards as issued and updated by the Government Accountability Office. SIGAR expects the final peer review report to be issued shortly after the final publication of SIGAR's July 2022 Quarterly Report. SIGAR will publish the final results of its peer review in its next Quarterly Report	None
Section 5(a)(14)(B)	If no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General	SIGAR has posted in full the results of, and reports from, SIGAR's last peer review by FDIC OIG for the period ending 4/29/2019	Posted in full at www.sigar.mil
		SIGAR received a rating of pass	
Section 5(a)(15)	A list of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete	All peer review recommendations have been implemented	Recommendations and related materials posted in full at www.sigar.mil
Section 5(a)(16)	Any peer reviews conducted by SIGAR of another IG Office during the reporting period, including a list of any outstanding recommendations made from any previous peer review . . . that remain outstanding or have not been fully implemented	SIGAR conducted an external peer review of the Department of State OIG to determine the extent to which its system of quality control was sufficient to adhere to generally accepted government auditing standards as issued and updated by the Government Accountability Office. SIGAR issued its final report on March 16, 2022. SIGAR did not make any recommendations during the course of its review	None

APPENDICES

TABLE A.3

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 115-91, §1521			
Public Law Section	NDAA Language	SIGAR Action	Report Section
Section 1521(e)(1)	(1) QUALITY STANDARDS FOR IG PRODUCTS—Except as provided in paragraph (3), each product published or issued by an Inspector General relating to the oversight of programs and activities funded under the Afghanistan Security Forces Fund shall be prepared— (A) in accordance with the Generally Accepted Government Auditing Standards/Government Auditing Standards (GAGAS/GAS), as issued and updated by the Government Accountability Office; or (B) if not prepared in accordance with the standards referred to in subparagraph (A), in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency (commonly referred to as the “CIGIE Blue Book”)	Prepare quarterly report in accordance with the Quality Standards for Inspection and Evaluation, issued by the Council of the Inspectors General on Integrity and Efficiency (CIGIE), commonly referred to as the “CIGIE Blue Book,” for activities funded under the Afghanistan Security Forces Fund	Section 1 Reconstruction Update
Section 1521(e)(2)	(2) SPECIFICATION OF QUALITY STANDARDS FOLLOWED—Each product published or issued by an Inspector General relating to the oversight of programs and activities funded under the Afghanistan Security Forces Fund shall cite within such product the quality standards followed in conducting and reporting the work concerned	Cite within the quarterly report the quality standards followed in conducting and reporting the work concerned. The required quality standards are quality control, planning, data collection and analysis, evidence, records maintenance, reporting, and follow-up	Inside front cover Appendix A

APPENDICES

APPENDIX B

U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION

Table B.1 lists funds appropriated for Afghanistan reconstruction* by agency and fund per year, and Table B.2 lists funds appropriated for counternarcotics initiatives, as of June 30, 2022.

TABLE B.2

COUNTERNARCOTICS (\$ MILLIONS)	
Fund	Cumulative Appropriations Since FY 2002
ASFF	\$1,311.92
DICDA	3,284.94
ESF	1,455.41
DA	77.72
INCLE	2,188.53
DEA ^a	500.21
Total	\$8,818.73

Table B.2 Numbers have been rounded. Counternarcotics funds cross-cut both the Security and Governance & Development spending categories; these funds are also captured in those categories in Table B.1. Figures represent cumulative amounts committed to counternarcotics initiatives in Afghanistan since 2002. Initiatives include eradication, interdiction, support to Afghanistan's Special Mission Wing (SMW), counternarcotics-related capacity building, and alternative agricultural development efforts. ESF, DA, and INCLE figures show the cumulative amounts committed for counternarcotics initiatives from those funds. SIGAR excluded ASFF funding for the SMW after FY 2013 from this analysis due to the decreasing number of counternarcotics missions conducted by the SMW.

^a DEA receives funding from State's Diplomatic & Consular Programs account in addition to DEA's direct line appropriation listed in Appendix B.

Table B.2 Source: SIGAR analysis of counternarcotics funding, 7/17/2022; State, response to SIGAR data call, 7/13/2022; DOD, response to SIGAR data call, 10/7/2021; USAID, response to SIGAR data call, 7/9/2022; DEA, response to SIGAR data call, 1/10/2022.

Note: Numbers have been rounded. DOD reprogrammed \$1 billion from FY 2011 ASFF, \$1 billion from FY 2012 ASFF, \$178 million from FY 2013 ASFF, \$604 million from FY 2019 ASFF, \$146 million from FY 2020 ASFF, and \$1.31 billion from FY 2021 ASFF to fund other DOD requirements. DOD reprogrammed \$230 million into FY 2015 ASFF. ASFF data reflects the following rescissions: \$1 billion from FY 2012 in Pub. L. No. 113-6, \$764.38 million from FY 2014 in Pub. L. No. 113-235, \$400 million from FY 2015 in Pub. L. No. 114-113, \$150 million from FY 2016 in Pub. L. No. 115-31, \$396 million from FY 2019 in Pub. L. No. 116-93, \$1.10 billion in FY 2020 in Pub. L. No. 116-260, and \$700 million in FY 2021 in Pub. L. No. 117-103. DOD transferred \$101 million from FY 2011 AIF, \$179.5 million from FY 2013 AIF, and \$55 million from FY 2014 AIF to the ESF. State transferred \$179 million from FY 2016 ESF to the Green Climate Fund, rescinded \$73.07 million from FY 2020 ESF under Pub. L. No. 116-260, and de-allotted \$41.94 million of FY 2016 INCLE, \$79.47 million of FY 2017 INCLE, \$122.99 million of FY 2018 INCLE, \$58.30 million of FY 2019 INCLE, \$51.08 million of FY 2020 INCLE, and \$10.62 million of FY 2021 INCLE.

Source: DOD, responses to SIGAR data calls, 7/21/2022, 7/20/2022, 10/19/2021, 10/7/2021, 9/14/2021, 10/12/2017, 10/22/2012, 10/14/2009, and 10/1/2009; State, responses to SIGAR data calls, 7/20/2022, 7/15/2022, 7/13/2022, 1/21/2022, 1/20/2022, 7/2/2021, 3/29/2021, 10/13/2020, 10/9/2020, 10/8/2020, 7/13/2020, 6/11/2020, 1/30/2020, 10/5/2018, 1/10/2018, 10/13/2017, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, 4/15/2014, 6/27/2013, 10/5/2012 and 6/27/2012; OMB, responses to SIGAR data calls, 4/16/2015, and 4/17/2012; USAID, responses to SIGAR data calls, 7/14/2022, 7/9/2022, 10/12/2020, 10/7/2020, 10/8/2018, 10/15/2010, 1/15/2010, and 10/9/2009; DOJ, response to SIGAR data call, 1/10/2022; DFC, response to SIGAR data call, 4/22/2022; USAGM, response to SIGAR data call, 6/15/2022; USDA, response to SIGAR data call, 4/2009.

TABLE B.1

U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION (\$ MILLIONS)			
U.S. Funding Sources	Agency	Total	FY 2002-10
Security			
Afghanistan Security Forces Fund (ASFF)	DOD	\$80,744.25	27,833.24
Train and Equip (T&E)	DOD	440.00	440.00
Foreign Military Financing (FMF)	State	1,059.13	1,059.13
International Military Education and Training (IMET)	State	20.37	9.17
Voluntary Peacekeeping (PKO)	State	69.33	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	550.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	1,510.50
NATO Resolute Support Mission (RSM)	DOD	342.65	0.00
Military Base and Equipment Transfers (FERR, FEPP, and EDA)	DOD	2,339.14	10.24
Total - Security		88,849.82	31,481.62
Governance & Development			
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	2,639.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	0.00
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	73.70
Economic Support Fund (ESF)	USAID	21,277.20	11,066.56
Development Assistance (DA)	USAID	894.67	892.27
Global Health Programs (GHP)	USAID	580.67	484.42
Commodity Credit Corp (CCC)	USAID	35.13	28.02
USAID-Other (Other)	USAID	60.44	35.17
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	927.14	419.07
International Narcotics Control and Law Enforcement (INCLE)	State	5,145.79	2,864.14
Human Rights and Democracy Fund (HRDF)	State	13.49	4.18
Educational and Cultural Exchange Programs (ECE)	State	104.04	42.35
Contributions to International Organizations (CIO)	State	553.57	66.39
U.S. International Development Finance Corporation (DFC)	DFC	337.39	265.29
U.S. Agency for Global Media (USAGM)	USAGM	331.77	42.95
Drug Enforcement Administration (DEA)	DOJ	290.80	146.64
Total - Governance & Development		36,074.46	19,070.15
Humanitarian			
Pub. L. No. 480 Title II	USAID	1,095.38	722.52
International Disaster Assistance (IDA)	USAID	1,856.09	372.84
Transition Initiatives (TI)	USAID	38.44	34.20
Migration and Refugee Assistance (MRA)	State	1,872.75	636.52
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRITA)	USDA	288.26	288.26
Total - Humanitarian		5,150.91	2,054.34
Agency Operations			
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	2,340.64
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,479.04	718.96
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.51	6.60
USAID Operating Expenses (OE)	USAID	1,787.60	522.07
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	743.53	76.40
Total - Agency Operations		16,008.96	3,664.68
Total Funding		\$146,084.15	56,270.79

* Table B.1 is not a full accounting of Afghanistan reconstruction. DOD has not provided certain costs associated with its Train, Advise, and Assist mission, and DOD and DOD OIG have not provided their Agency Operations costs for Afghanistan. See pp. 44-46 for details.

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	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	10,619.28	9,200.00	4,946.19	3,962.34	3,939.33	3,502.26	4,162.72	4,666.82	3,920.00	2,953.79	1,038.28	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1.56	1.18	1.42	1.50	1.05	0.86	0.80	0.80	0.43	0.80	0.80	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	379.83	472.99	255.81	238.96	0.00	138.76	135.61	118.01	10.18	24.30	0.00	0.00
	0.00	0.00	0.00	0.00	63.82	43.05	57.19	58.78	59.02	60.79	0.00	0.00
	33.41	43.49	85.03	172.05	584.02	3.89	0.53	0.00	34.78	73.13	1,298.58	0.00
	11,034.08	9,717.65	5,288.46	4,374.84	4,588.22	3,688.82	4,356.84	4,844.40	4,024.41	3,112.81	2,337.67	0.00
	400.00	400.00	200.00	30.00	10.00	5.00	5.00	5.00	10.00	5.00	2.00	0.00
	299.00	400.00	145.50	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	239.24	245.76	138.20	122.24	3.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2,168.51	1,836.76	1,802.65	907.00	883.40	633.27	767.17	500.00	350.00	126.93	234.95	0.00
	0.00	0.00	0.35	0.00	0.95	0.00	0.00	0.00	1.09	0.00	0.00	0.00
	73.20	0.00	0.25	0.01	0.06	0.45	0.02	0.01	0.00	5.00	17.25	0.00
	3.09	0.55	0.00	0.00	0.00	0.00	1.95	1.52	0.00	0.00	0.00	0.00
	6.26	9.22	3.93	1.52	0.82	2.91	0.29	0.00	0.00	0.34	0.00	0.00
	69.30	65.32	52.60	43.20	43.50	37.96	37.00	36.60	38.30	38.50	45.80	0.00
	400.00	358.75	593.81	225.00	250.00	168.06	105.03	37.01	29.50	36.92	71.58	6.00
	0.00	1.98	1.63	0.00	0.99	0.76	0.25	0.99	0.74	1.98	0.00	0.00
	6.45	8.17	2.46	7.28	3.95	2.65	2.39	2.33	7.87	7.44	7.60	3.10
	49.92	58.73	53.03	43.17	41.79	41.35	40.31	36.12	32.72	30.28	29.64	30.11
	40.25	5.57	0.00	10.60	0.00	0.00	3.60	11.60	0.00	0.00	0.48	0.00
	24.35	21.54	21.54	22.11	22.68	23.86	25.91	25.74	25.89	24.60	25.60	25.00
	18.70	18.70	17.00	18.70	9.05	3.31	11.03	11.11	13.01	12.92	10.63	0.00
	3,798.26	3,431.05	3,032.94	1,574.83	1,270.90	919.57	999.96	668.03	509.12	289.89	445.53	64.21
	112.55	59.20	46.15	65.97	53.73	26.65	4.38	4.22	0.00	0.00	0.00	0.00
	66.68	61.40	23.73	50.63	25.71	39.89	93.84	119.64	152.35	178.61	219.60	451.18
	1.10	0.64	0.42	1.37	0.60	0.05	0.00	0.00	0.00	0.00	0.04	0.00
	65.00	99.56	76.07	107.89	129.27	84.27	89.24	77.19	86.69	150.41	143.71	126.93
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	245.33	220.80	146.38	225.87	209.31	150.87	187.46	201.04	239.04	329.02	363.35	578.11
	730.08	1,126.56	1,500.79	752.07	822.19	743.58	843.20	858.27	824.94	677.76	619.22	0.00
	256.64	62.99	79.87	69.76	74.26	64.13	73.57	26.12	23.19	21.92	7.48	0.14
	1.63	4.21	3.84	8.33	11.68	21.67	15.28	22.66	24.13	20.53	18.94	0.00
	172.20	224.37	210.15	100.86	137.00	95.55	102.49	77.52	72.34	48.68	17.67	6.69
	37.12	53.15	56.63	59.39	67.37	64.25	58.08	58.01	58.15	57.55	56.92	40.53
	1,197.68	1,471.28	1,851.28	990.41	1,112.50	989.17	1,092.62	1,042.57	1,002.75	826.45	720.23	47.35
	16,275.34	14,840.78	10,319.05	7,165.95	7,180.92	5,748.42	6,636.88	6,756.05	5,775.32	4,558.17	3,866.78	689.68

APPENDICES

APPENDIX C

SIGAR AUDITS

Performance Audit and Evaluation Reports Issued

SIGAR issued three performance audit reports and two evaluation reports during this reporting period.

SIGAR PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 22-34-AR	DOD's Salary Payments to the Afghan Ministry of Defense	7/2022
SIGAR 22-29-AR	Contracting with the Enemy	6/2022
SIGAR 22-28-IP	Theft of Funds from Afghanistan [Interim Report]	6/2022
SIGAR 22-22-IP	Collapse of the Afghan National Defense and Security Forces [Interim Report]	5/2022
SIGAR 22-21-AR	Contracting in Afghanistan	5/2022

New Performance Audits

SIGAR initiated two performance audits during this reporting period.

NEW SIGAR PERFORMANCE AUDITS		
Project Identifier	Project Title	Date Initiated
SIGAR 155A	ACEBA	7/2022
SIGAR 154A	Health Care	5/2022

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after June 30, 2022, up to the publication date of this report.

Ongoing Performance Audits

SIGAR had five ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 153A	EFA II	2/2022
SIGAR 152A	Contractor Vetting	1/2022
SIGAR 151A	Extractives II	8/2021
SIGAR 150A	State ATAP	5/2021
SIGAR 148A	USAID Noncompetitive Contracts in Afghanistan	3/2021

Ongoing Evaluations

SIGAR had six ongoing evaluations during this reporting period.

SIGAR EVALUATIONS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-E-017	Theft of Funds from Afghanistan	3/2022
SIGAR-E-016	Update on Status of U.S. Funding and Program Mandate	3/2022
SIGAR-E-015	Afghan People Mandate	9/2021
SIGAR-E-014	Taliban Access to On-Budget Assistance and U.S.-Funded Equipment Mandate	9/2021
SIGAR-E-012	ANDSF Collapse Mandate	9/2021
SIGAR-E-011	Afghan Government Collapse Mandate	9/2021

APPENDICES

Financial Audit Reports Issued

SIGAR issued eight financial audit reports during this reporting period.

SIGAR FINANCIAL AUDIT REPORTS ISSUED

Report Identifier	Report Title	Date Issued
SIGAR 22-33-FA	Audit of Costs Incurred by Management Systems International Inc.	7/2022
SIGAR 22-32-FA	Audit of Costs Incurred by DAI Global LLC	7/2022
SIGAR 22-31-FA	Audit of Costs Incurred by DAI Global LLC	6/2022
SIGAR 22-30-FA	Audit of Costs Incurred by ITF Enhancing Human Security	6/2022
SIGAR 22-27-FA	Audit of Costs Incurred by Norwegian People's Aid	6/2022
SIGAR 22-26-FA	Audit of Costs Incurred by Chemonics International Inc.	5/2022
SIGAR 22-25-FA	Audit of Costs Incurred by Roots of Peace	5/2022
SIGAR 22-24-FA	Audit of Costs Incurred by Davis Management Group Inc.	5/2022

Ongoing Financial Audits

SIGAR had 53 financial audits in progress during this reporting period.

Due to the current security situation in Afghanistan, including threats from terrorist groups and criminal elements, the names and other identifying information of some implementing partners administering humanitarian assistance in Afghanistan have been withheld at the request of the State Department and the award recipient

SIGAR FINANCIAL AUDITS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR-F-282	DAI	3/2022
SIGAR-F-281	The Asia Foundation	3/2022
SIGAR-F-280	DAI	3/2022
SIGAR-F-279	DAI	3/2022
SIGAR-F-278	Blumont Global Development Inc.	3/2022
SIGAR-F-277	Roots of Peace	3/2022
SIGAR-F-276	[Redacted]	3/2022
SIGAR-F-275	Michigan State University	3/2022
SIGAR-F-274	[Redacted]	3/2022
SIGAR-F-269	DAI	3/2022
SIGAR-F-268	[Redacted]	3/2022
SIGAR-F-267	[Redacted]	3/2022
SIGAR-F-266	CARE International	3/2022
SIGAR-F-265	[Redacted]	3/2022
SIGAR-F-264	MSI Inc.	3/2022
SIGAR-F-263	[Redacted]	3/2022
SIGAR-F-262	[Redacted]	3/2022
SIGAR-F-261	MSI Inc.	3/2022
SIGAR-F-260	[Redacted]	3/2022

Continued on the following page

APPENDICES

SIGAR FINANCIAL AUDITS ONGOING (CONTINUED)		
Project Identifier	Project Title	Date Initiated
SIGAR-F-259	Science and Engineering Services	3/2022
SIGAR-F-258	Amentum Services Inc.	4/2022
SIGAR-F-257	TigerSwan LLC	4/2022
SIGAR-F-256	Alutiq	3/2022
SIGAR-F-255	[Redacted]	3/2022
SIGAR-F-254	[Redacted[]	3/2022
SIGAR-F-253	[Redacted]	3/2022
SIGAR-F-251	Chemonics International Inc.	3/2022
SIGAR-F-250	FHI 360	3/2022
SIGAR-F-249	Turquoise Mountain Trust	3/2022
SIGAR-F-248	Development Alternatives Inc.	3/2022
SIGAR-F-247	CAII	3/2022
SIGAR-F-246	International Centre for Integrated Mountain Development	3/2022
SIGAR-F-245	Tetra Tech Inc.	11/2021
SIGAR-F-244	Checchi & Company Consulting	11/2021
SIGAR-F-243	Management Sciences for Health	11/2021
SIGAR-F-242	AECOM International Development	11/2021
SIGAR-F-240	Jhpiego Corp.	11/2021
SIGAR-F-239	Sierra Nevada Corp.	11/2021
SIGAR-F-238	IAP Worldwide Services	11/2021
SIGAR-F-237	University of Chicago, National Museum of Afghanistan Project	11/2021
SIGAR-F-236	Stanford University ALEP Project	11/2021
SIGAR-F-235	DynCorp	6/2021
SIGAR-F-234	Raytheon	6/2021
SIGAR-F-231	Tetra Tech	6/2021
SIGAR-F-230	Save the Children Federation	4/2021
SIGAR-F-229	ACTED	4/2021
SIGAR-F-228	IRC	4/2021
SIGAR-F-225	Virginia Polytechnic Institute and State University	4/2021
SIGAR-F-224	FHI 360	4/2021
SIGAR-F-223	The Asia Foundation	4/2021
SIGAR-F-221	International Legal Foundation	11/2020
SIGAR-F-219	Albany Associates International Inc.	11/2020
SIGAR-F-218	MCPA	11/2020

APPENDICES

SIGAR LESSONS LEARNED PROGRAM

Lessons Learned Report Issued

SIGAR issued one lessons learned report during this reporting period.

SIGAR LESSONS LEARNED REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 22-23-LL	Police in Conflict: Lessons from the U.S. Experience in Afghanistan	6/2022

Ongoing Lessons Learned Projects

SIGAR has one ongoing lessons learned project this reporting period.

SIGAR LESSONS LEARNED PROJECTS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR LL-17	Personnel	1/2022

SIGAR RESEARCH AND ANALYSIS DIRECTORATE

Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 2022-QR-3	Quarterly Report to the United States Congress	7/2022



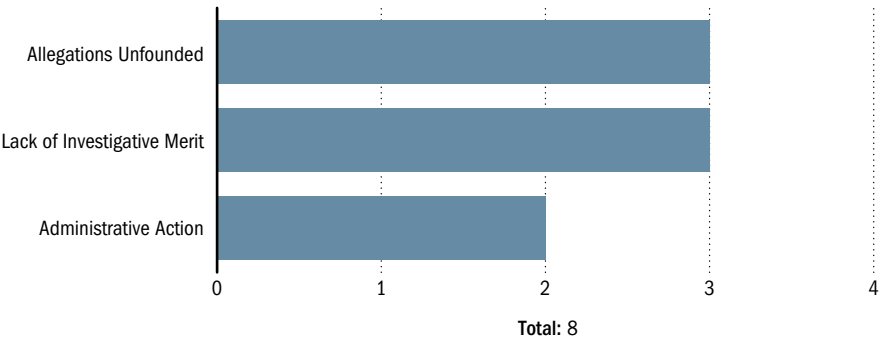
APPENDIX D

SIGAR INVESTIGATIONS AND HOTLINE

SIGAR Investigations

This quarter, SIGAR opened four new investigations and closed eight, bringing total ongoing investigations to 39. Topics of the new investigations include corruption, money laundering, procurement, and contracts. Three investigations closed as a result of unfounded allegations, three closed as a result of a lack of investigative merit, and two closed as a result of administrative action, as shown in Figure D.1.

FIGURE D.1
SIGAR’S CLOSED INVESTIGATIONS, APRIL 1–JUNE 30, 2022



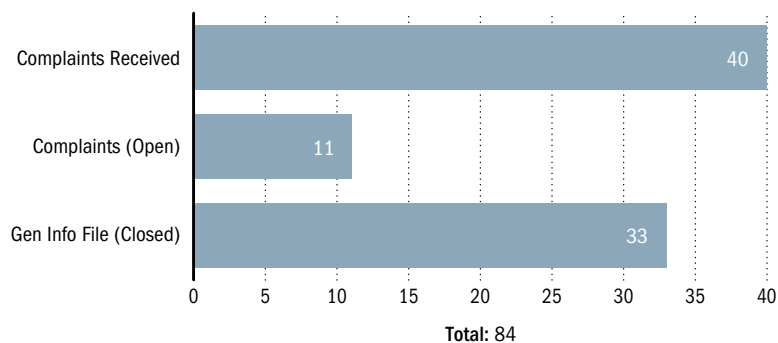
Source: SIGAR Investigations Directorate, 7/11/2022.

SIGAR Hotline

The SIGAR Hotline (by e-mail: sigar.hotline@mail.mil; web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx; phone: 866-329-8893 in the United States) received 40 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to April 1, 2022. The directorate processed 84 complaints this quarter; most are under review or were closed, as shown in Figure D.2.

FIGURE D.2

STATUS OF SIGAR HOTLINE COMPLAINTS: APRIL 1-JUNE 30, 2022



Source: SIGAR Investigations Directorate, 7/1/2022.

SIGAR SUSPENSIONS AND DEBARMENTS

Table D.1 is a comprehensive list of finalized suspensions, debarments, and special-entity designations relating to SIGAR's work in Afghanistan as of June 30, 2022.

SIGAR lists its suspensions, debarments, and special-entity designations for historical purposes only. For the current status of any individual or entity listed herein as previously suspended, debarred, or listed as a special-entity designation, please consult the federal System for Award Management, www.sam.gov/SAM/.

Entries appearing in both the suspension and debarment sections are based upon their placement in suspended status following criminal indictment or determination of non-responsibility by an agency suspension and debarment official. Final debarment was imposed following criminal conviction in U.S. Federal District Court and/or final determination by an agency suspension and debarment official regarding term of debarment.

APPENDICES

TABLE D.1

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF JUNE 30, 2022		
Special Entity Designations		
Arvin Kam Construction Company	Noh-E Safi Mining Company	Saadat, Wakil
Arvin Kam Group LLC, d.b.a. "Arvin Kam Group Security," d.b.a. "Arvin Kam Group Foundation," d.b.a. "Arvin Global Logistics Services Company"	Noor Rahman Company	Triangle Technologies
Ayub, Mohammad	Noor Rahman Construction Company	Wasim, Abdul Wakil
Fruzi, Haji Khalil	Nur Rahman Group, d.b.a. "NUCCL Construction Company," d.b.a. "RUCCL Rahman Umar Construction Company," d.b.a. "Rahman Trading and General Logistics Company LLC	Zaland, Yousef
Muhammad, Haji Amir	Rahman, Nur, a.k.a. "Noor Rahman, a.k.a. "Noor Rahman Safa"	Zurmat Construction Company
Haji Dhost Mohammad Zurmat Construction Company	Rhaman, Mohammad	Zurmat Foundation
Jan, Nurullah		Zurmat General Trading
Khan, Haji Mohammad Almas		Zurmat Group of Companies, d.b.a. "Zurmat LLC"
		Zurmat Material Testing Laboratory
Suspensions		
Al-Watan Construction Company	Autry, Cleo Brian	Farouki, Abul Huda*
Basirat Construction Firm	Chamberlain, William Todd	Farouki, Mazen*
Naqibullah, Nadeem	Cook, Jeffrey Arthur	Maarouf, Salah*
Rahman, Obaidur	Harper, Deric Tyron	ANHAM FZCO
Robinson, Franz Martin	Walls, Barry Lee, Jr.	ANHAM USA
Aaria Middle East	International Contracting and Development	Green, George E.
Aaria Middle East Company LLC	Sobh, Adeeb Nagib, a.k.a. "Ali Sobh"	Tran, Anthony Don
Aftach International	Stallion Construction and Engineering Group	Vergez, Norbert Eugene
Aftach International Pvt. Ltd.	Wazne Group Inc., d.b.a. "Wazne Wholesale"	Bunch, Donald P.
Albahar Logistics	Wazne, Ayman, a.k.a. "Ayman Ibrahim Wazne"	Kline, David A.
American Aaria Company LLC	Green, George E.	Farouki, Abul Huda*
American Aaria LLC	Tran, Anthony Don	Farouki, Mazen*
Sharpway Logistics	Vergez, Norbert Eugene	Maarouf, Salah*
United States California Logistics Company	Bunch, Donald P.	ANHAM FZCO
Brothers, Richard S.	Kline, David A.	ANHAM USA
Rivera-Medina, Franklin Delano		
Debarments		
Farooqi, Hashmatullah	Khalid, Mohammad	Mahmodi, Padres
Hamid Lais Construction Company	Khan, Daro	Mahmodi, Shikab
Hamid Lais Group	Mariano, April Anne Perez	Saber, Mohammed
Lodin, Rohullah Farooqi	McCabe, Elton Maurice	Watson, Brian Erik
Bennett & Fouch Associates LLC	Mihalcz, John	Abbasi, Shahpoor
Brandon, Gary	Qasimi, Mohammed Indress	Amiri, Waheedullah
K5 Global	Radhi, Mohammad Khalid	Atal, Waheed
Ahmad, Noor	Safi, Fazal Ahmed	Daud, Abdullillah
Noor Ahmad Yousufzai Construction Company	Shin Gul Shaheen, a.k.a. "Sheen Gul Shaheen"	Dehati, Abdul Majid
Ayeni, Sheryl Adenike	Espinoza-Loor, Pedro Alfredo	Fazli, Qais
Cannon, Justin	Campbell, Neil Patrick*	Hamdard, Mohammad Yousuf
Constantino, April Anne	Navarro, Wesley	Kunari, Haji Pir Mohammad
Constantino, Dee	Hazrati, Arash	Mushfiq, Muhammad Jaffar
Constantino, Ramil Palmes	Midfield International	Mutallib, Abdul
Crilly, Braam	Moore, Robert G.	Nasrat, Sami
Drotleff, Christopher	Noori, Noor Alam, a.k.a. "Noor Alam"	National General Construction Company
Fil-Tech Engineering and Construction Company	Northern Reconstruction Organization	Passerly, Ahmaad Saleem
Handa, Sdharth	Shamal Pamir Building and Road Construction Company	Rabi, Fazal
Jabak, Imad	Wade, Desi D.	Rahman, Atta
Jamally, Rohullah	Blue Planet Logistics Services	Rahman, Fazal

Continued on the following page

* Indicates that the individual or entity was subject to two final agency actions by an agency suspension and debarment official, resulting in a suspension followed by final debarment following the resolution of a criminal indictment or determination of non-responsibility by agency suspension and debarment official. Entries without an asterisk indicate that the individual was subject to a suspension or debarment, but not both.

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF JUNE 30, 2022 (CONTINUED)

Debarments (continued)

Roshandil, Mohammad Ajmal	Isranuddin, Burhanuddin	Military Logistic Support LLC
Saber, Mohammed	Matun, Navidullah, a.k.a. "Javid Ahmad"	Eisner, John
Safi, Azizur Rahman	Matun, Wahidullah	Taurus Holdings LLC
Safi, Matiullah	Navid Basir Construction Company	Brophy, Kenneth Michael*
Sahak, Sher Khan	Navid Basir JV Gagar Baba Construction Company	Abdul Haq Foundation
Shaheed, Murad	NBCC & GBCC JV	Adajar, Adonis
Shirzad, Daulet Khan	Noori, Navid	Calhoun, Josh W.
Uddin, Mehrab	Asmatullah, Mahmood, a.k.a. "Mahmood"	Clark Logistic Services Company, d.b.a. "Clark Construction Company"
Watson, Brian Erik	Khan, Gul	Farkas, Janos
Wooten, Philip Steven*	Khan, Solomon Sherdad, a.k.a. "Solomon"	Flordeliz, Alex F.
Espinoza, Mauricio*	Mursalin, Ikramullah, a.k.a. "Ikramullah"	Knight, Michael T. II
Alam, Ahmed Farzad*	Musafer, Naseem, a.k.a. "Naseem"	Lozado, Gary
Greenlight General Trading*	Ali, Esrar	Mijares, Armando N., Jr.
Aaria Middle East Company LLC*	Gul, Ghanzi	Mullakhiel, Wadir Abdullahmatin
Aaria Middle East Company Ltd. - Herat*	Luqman Engineering Construction Company, d.b.a. "Luqman Engineering"	Rainbow Construction Company
Aaria M.E. General Trading LLC*	Safiullah, a.k.a. "Mr. Safiullah"	Sardar, Hassan, a.k.a. "Hassan Sardar Inqilab"
Aaria Middle East*	Sarfarez, a.k.a. "Mr. Sarfarez"	Shah, Mohammad Nadir, a.k.a. "Nader Shah"
Barakzai, Nangialai*	Wazir, Khan	Tito, Regor
Formid Supply and Services*	Akbar, Ali	Brown, Charles Phillip
Aaria Supply Services and Consultancy*	Crystal Construction Company, d.b.a. "Samitullah Road Construction Company"	Sheren, Fasela, a.k.a. "Sheren Fasela"
Kabul Hackle Logistics Company*	Samitullah (Individual uses only one name)	Anderson, Jesse Montel
Yusef, Najeebullah*	Ashna, Mohammad Ibrahim, a.k.a. "Ibrahim"	Charboneau, Stephanie, a.k.a. "Stephanie Shankel"
Aaria Group*	Gurvinder, Singh	Hightower, Jonathan
Aaria Group Construction Company*	Jahan, Shah	Khan, Noor Zali, a.k.a. "Wali Kahn Noor"
Aaria Supplies Company LTD*	Shahim, Zakirullah a.k.a. "Zakrullah Shahim", a.k.a. "Zikrullah Shahim"	Saheed, a.k.a. "Mr. Saheed," a.k.a. "Sahill," a.k.a. "Ghazi-Rahman"
Rahimi, Mohammad Edris*	Alyas, Maiwand Ansunullah a.k.a. "Engineer Maiwand Alyas"	Weaver, Christopher
All Points International Distributors Inc. *	BMCSC	Al Kaheel Oasis Services
Hercules Global Logistics*	Maiwand Haqmal Construction and Supply Company	Al Kaheel Technical Service
Schroeder, Robert*	New Riders Construction Company, d.b.a. "Riders Construction Company," d.b.a. "New Riders Construction and Services Company"	CLC Construction Company
Helmand Twinkle Construction Company	Riders Constructions, Services, Logistics and Transportation Company	CLC Consulting LLC
Waziri, Heward Omar	Riders Group of Companies	Complete Manpower Solutions
Zadran, Mohammad	Domineck, Lavette Kaye*	Mohammed, Masiuddin, a.k.a. "Masi Mohammed"
Afghan Mercury Construction Company, d.b.a. "Afghan Mercury Construction & Logistics Co."	Markwith, James*	Rhoden, Bradley L., a.k.a. "Brad L. Rhoden"
Mirzali Naseeb Construction Company	Martinez, Rene	Rhoden, Lorraine Serena
Montes, Diyana	Maroof, Abdul	Royal Super Jet General Trading LLC
Naseeb, Mirzali	Qara, Yousef	Super Jet Construction Company
Martino, Roberto F.	Royal Palace Construction Company	Super Jet Fuel Services
Logiotatos, Peter R.	Bradshaw, Christopher Chase	Super Jet Group
Glass, Calvin	Zuhra Productions	Super Jet Tours LLC, d.b.a. "Super Jet Travel and Holidays LLC"
Singleton, Jacy P.	Zuhra, Niaza	Super Solutions LLC
Robinson, Franz Martin	Boulware, Candice a.k.a. "Candice Joy Dawkins"	Abdullah, Bilal
Smith, Nancy	Dawkins, John	Farmer, Robert Scott
Sultani, Abdul Anas a.k.a. "Abdul Anas"	Mesopotamia Group LLC	Mudiyansele, Oliver
Faqiri, Shir	Nordloh, Geoffrey	Kelly, Albert, III
Hosmat, Haji	Kieffer, Jerry	Ethridge, James
Jim Black Construction Company	Johnson, Angela	Fernridge Strategic Partners
Arya Ariana Aryayee Logistics, d.b.a. "AAA Logistics," d.b.a. "Somo Logistics"	CNH Development Company LLC	AISC LLC*
Garst, Donald	Johnson, Keith	American International Security Corporation*
Mukhtar, Abdul a.k.a. "Abdul Kubar"		David A. Young Construction & Renovation Inc.*
Noori Mahgir Construction Company		Force Direct Solutions LLC*
Noori, Sherin Agha		Harris, Christopher*
Long, Tonya*		Hernando County Holdings LLC*

Continued on the following page

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF JUNE 30, 2022 (CONTINUED)

Debarments (continued)		
Hide-A-Wreck LLC*	Lakeshore Toltest Corporation, d.b.a. "Lakeshore Group," d.b.a. "LTC Newco d.b.a. "LTC CORP Michigan," d.b.a. "Lakeshore Toltest KK"	Aryana Green Light Support Services
Panthers LLC*	Lakeshore Toltest Guam LLC	Mohammad, Sardar, a.k.a. "Sardar Mohammad Barakzai"
Paper Mill Village Inc.*	Lakeshore Toltest JV LLC	Pittman, James C., a.k.a. "Carl Pittman"
Shroud Line LLC*	Lakeshore Toltest RRCC JV LLC	Poaipuni, Clayton
Spada, Carol*	Lakeshore/Walsh JV LLC	Wiley, Patrick
Welventure LLC*	LakeshoreToltest METAG JV LLC	Crystal Island Construction Company
World Wide Trainers LLC*	LTC & Metawater JV LLC	Bertolini, Robert L.*
Young, David Andrew*	LTC Holdings Inc.	Kahn, Haroon Shams, a.k.a. "Haroon Shams"*
Woodruff and Company	LTC Italia SRL	Shams Constructions Limited*
Borcata, Raul A.*	LTC Tower General Contractors LLC	Shams General Services and Logistics Unlimited*
Close, Jarred Lee*	LTCCORP Commercial LLC	Shams Group International, d.b.a. "Shams Group International FZE"*
Logistical Operations Worldwide*	LTCCORP E&C Inc.	Shams London Academy*
Taylor, Zachery Dustin*	LTCCORP Government Services-OH Inc.	Shams Production*
Travis, James Edward*	LTCCORP Government Services Inc.	Shams Welfare Foundation*
Khairfullah, Gul Agha	LTCCORP Government Services-MI Inc.	Swim, Alexander*
Khalil Rahimi Construction Company	LTCCORP O&G LLC	Norris, James Edward
Momand, Jahanzeb, a.k.a. "Engineer Jahanzeb Momand"	LTCCORP Renewables LLC	Afghan Columbia Construction Company
Yar-Mohammad, Hazrat Nabi	LTCCORP Inc.	Ahmadi, Mohammad Omid
Walizada, Abdul Masoud, a.k.a. "Masood Walizada"	LTCCORP/Kaya Dijboutei LLC	Dashti, Jamsheed
Alizai, Zarghona	LTCCORP/Kaya East Africa LLC	Hamdard, Eraj
Aman, Abdul	LTCCORP/Kaya Romania LLC	Hamidi, Mahrokh
Anwari, Laila	LTCCORP/Kaya Rwanda LLC	Raising Wall Construction Company
Anwari, Mezhgan	LTCCORP Technology LLC	Artemis Global Inc., d.b.a. "Artemis Global Logistics and Solutions," d.b.a. "Artemis Global Trucking LLC"
Anwari, Rafi	Toltest Inc., d.b.a. "Wolverine Testing and Engineering," d.b.a. "Toledo Testing Laboratory," d.b.a. "LTC," d.b.a. "LTC Corp," d.b.a. "LTC Corp Ohio," d.b.a. "LTC Ohio"	O'Brien, James Michael, a.k.a. "James Michael Wienert"
Arghandiwal, Zahra, a.k.a. "Sarah Arghandiwal"	Toltest/Desbuild Germany JV LLC	Tamerlane Global Services Inc., d.b.a. "Tamerlane Global LLC," d.b.a. "Tamerlane LLC," d.b.a. "Tamerlane Technologies LLC"
Azizi, Farwad, a.k.a. "Farwad Mohammad Azizi"	Veterans Construction/Lakeshore JV LLC	Sherzai, Akbar Ahmed*
Bashizada, Razia	Afghan Royal First Logistics, d.b.a. "Afghan Royal"	Jean-Noel, Dimitry
Coates, Kenneth	American Barriers	Hampton, Seneca Darnell*
Gibani, Marika	Arakozia Afghan Advertising	Dennis, Jimmy W.
Haidari, Mahboob	Dubai Armored Cars	Timor, Karim
Latifi, Abdul	Enayatullah, son of Hafizullah	Wardak, Khalid
McCammon, Christina	Farhas, Ahmad	Rahmat Siddiqi Transportation Company
Mohibzada, Ahmadullah, a.k.a. "Ahmadullah Mohebzada"	Inland Holdings Inc.	Siddiqi, Rahmat
Neghat, Mustafa	Intermaax, FZE	Siddiqi, Sayed Attaulah
Qurashi, Abdul	Intermaax Inc.	Umbrella Insurance Limited Company
Raouf, Ashmatullah	Karkar, Shah Wali	Taylor, Michael
Shah, David	Sandman Security Services	Gardazi, Syed
Touba, Kajim	Siddiqi, Atta	Smarasinghage, Sagara
Zahir, Khalid	Specialty Bunkering	Security Assistance Group LLC
Aryubi, Mohammad Raza Samim	Spidle, Chris Calvin	Edmondson, Jeffrey B.*
Atlas Sahil Construction Company	Vulcan Amps Inc.	Montague, Geoffrey K.*
Bab Al Jazeera LLC	Worldwide Cargomasters	Ciampa, Christopher*
Emar-E-Sarey Construction Company	Aziz, Haji Abdul, a.k.a. "Abdul Aziz Shah Jan," a.k.a. "Aziz"	Lugo, Emanuel*
Muhammad, Pianda	Castillo, Alfredo, Jr.	Bailly, Louis Matthew*
Sambros International, d.b.a. "Sambros International LTD," d.b.a. "Sambros-UK JV"	Abbasi, Asim	Kumar, Krishan
Sambros JV Emar-E-Sarey Construction Company, d.b.a. "Sambros JV ESCC"	Muturi, Samuel	Marshal Afghan American Construction Company
Antes, Bradley A.	Mwakio, Shannel	Marshal, Sayed Abbas Shah
Lakeshore Engineering & Construction Afghanistan Inc., d.b.a. "Lakeshore General Contractors Inc."	Ahmad, Jaweed	Masraq Engineering and Construction Company
Lakeshore Engineering Services Inc.	Ahmad, Masood	Miakheil, Azizullah
Lakeshore Engineering Services/Toltest JV LLC	A & J Total Landscapes	Raj, Janak
Lakeshore Toltest - Rentenbach JV LLC		

Continued on the following page

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF JUNE 30, 2022 (CONTINUED)

Debarments (continued)		
Singh, Roop	Hafizullah, Sayed; a.k.a. "Sadat Sayed Hafizullah;" a.k.a. "Sayed Hafizullah Delsooz"	Dixon, Regionald
Stratton, William G	Sadat Zohori Construction and Road Building Company; d.b.a. "Sadat Zohori Cons Co."	Emmons, Larry
Umeer Star Construction Company	Abdullah, Son of Lal Gul	Epps, Willis*
Zahir, Mohammad Ayub	Ahmad, Aziz	Etiad Hamidi Group; d.b.a. "Etiad Hamidi Trading, Transportation, Logistics and Construction Company"
Peace Thru Business*	Ahmad, Zubir	Etiad Hamidi Logistics Company; d.b.a. "Etiad Hamidi Transportation, Logistic Company Corporation"
Pudenz, Adam Jeff Julias*	Aimal, Son of Masom	Hamidi, Abdul Basit; a.k.a. Basit Hamidi
Green, Robert Warren*	Ajmal, Son of Mohammad Anwar	Kakar, Rohani; a.k.a. "Daro Khan Rohani"
Mayberry, Teresa*	Fareed, Son of Shir	Mohammad, Abdullah Nazar
Addas, James*	Fayaz Afghan Logistics Services	Nasir, Mohammad
Advanced Ability for U-PVC*	Fayaz, Afghan, a.k.a. "Fayaz Alimi;" a.k.a. "Fayaz, Son of Mohammad"	Wali Eshaq Zada Logistics Company; d.b.a. "Wali Ashqa Zada Logistics Company"; d.b.a. "Nasert Nawazi Transportation Company"
Al Bait Al Amer*	Gul, Khuja	Ware, Marvin*
Al Iraq Al Waed*	Habibullah, Son of Ainnuddin	Belgin, Andrew
Al Quraishi Bureau*	Hamidullah, Son of Abdul Rashid	Afghan Bamdad Construction Company, d.b.a. "Afghan Bamdad Development Construction Company"
Al Zakoura Company*	Haq, Fazal	Areeb of East Company for Trade & Farzam Construction Company JV
Al-Amir Group LLC*	Jahangir, Son of Abdul Qadir	Areeb of East for Engineering and General Trading Company Limited, d.b.a. "Areeb of East LLC"
Al-Noor Contracting Company*	Kaka, Son of Ismail	Areeb-BDCC JV
Al-Noor Industrial Technologies Company*	Khalil, Son of Mohammad Ajan	Arebel Engineering and Logisitics - Farzam
California for Project Company*	Khan, Mirullah	Arebel Engineering and Logistics
Civilian Technologies Limited Company*	Khan, Mukamal	Areeb-Rixon Construction Company LLC, d.b.a. "Areeb-REC JV"
Industrial Techniques Engineering Electromechanically Company*	Khoshal, Son of Sayed Hasan	Carver, Elizabeth N.
Pena, Ramiro*	Malang, Son of Qand	Carver, Paul W.
Pulsars Company*	Masom, Son of Asad Gul	RAB JV
San Francisco for Housing Company	Mateen, Abdul	Ullah, Izat; a.k.a. "Ezatullah"; a.k.a. "Izatullah, son of Shamsudeen"
Sura Al Mustakbal*	Mohammad, Asghar	Saboor, Baryalai Abdul; a.k.a. "Barry Gafuri"
Top Techno Concrete Batch*	Mohammad, Baqi	Stratex Logistic and Support, d.b.a. "Stratex Logistics"
Albright, Timothy H. *	Mohammad, Khial	Jahanzeb, Mohammad Nasir
Insurance Group of Afghanistan	Mohammad, Sayed	Nasrat, Zaulhaq, a.k.a. "Zia Nasrat"
Ratib, Ahmad, a.k.a. "Nazari"	Mujahid, Son of Abdul Qadir	Blevins, Kenneth Preston*
Jamil, Omar K.	Nangiali, Son of Alem Jan	Banks, Michael*
Rawat, Ashita	Nawid, Son of Mashoq	Afghan Armor Vehicle Rental Company
Qadery, Abdul Khalil	Noorullah, Son of Noor Mohammad	Hamdard, Javid
Casellas, Luis Ramon*	Qayoum, Abdul	McAlpine, Nebraska
Saber, Mohammad a.k.a. "Saber," a.k.a. "Sabir"	Roz, Gul	Meli Afghanistan Group
Zahir, Shafiullah Mohammad a.k.a. "Shafiullah," a.k.a. "Shafie"	Shafiq, Mohammad	Badgett, Michael J. *
Achiever's International Ministries Inc., d.b.a. "Center for Achievement and Development LLC"	Shah, Ahmad	Miller, Mark E.
Bickersteth, Diana	Shah, Mohammad	Anderson, William Paul
Bonview Consulting Group Inc.	Shah, Rahim	Kazemi, Sayed Mustafa, a.k.a. "Said Mustafa Kazemi"
Fagbenro, Oyetayo Ayoola, a.k.a. "Tayo Ayoola Fagbenro"	Sharif, Mohammad	Al Mostahan Construction Company
Global Vision Consulting LLC	Waheedullah, Son of Sardar Mohammad	Nazary, Nasir Ahmad
HUDA Development Organization	Wahid, Abdul	Nazanin, a.k.a. "Ms. Nazanin"
Strategic Impact Consulting, d.b.a. "Strategic Impact Karkon Afghanistan Material Testing Laboratory"	Wais, Gul	Ahmadzai, Sajid
Davies, Simon	Wali, Khair	Sajid, Amin Gul
Gannon, Robert, W.	Wali, Sayed	Elham, Yaser, a.k.a. "Najibullah Saadullah"*
Gillam, Robert	Wali, Taj	Everest Faizy Logistics Services*
Mondial Defence Systems Ltd.	Yaseen, Mohammad	Faizy Elham Brothers Ltd. *
Mondial Defense Systems USA LLC	Yaseen, Son of Mohammad Aajan	
Mondial Logistics	Zakir, Mohammad	
Khan, Adam	Zamir, Son of Kabir	
Khan, Amir, a.k.a. "Amir Khan Sahel"	Rogers, Sean	
Sharq Afghan Logistics Company, d.b.a. "East Afghan Logistics Company"	Slade, Justin	
	Morgan, Sheldon J. *	

Continued on the following page

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF JUNE 30, 2022 (CONTINUED)

Debarments (continued)

Faizy, Rohullah*
Hekmat Shadman General Trading LLC*
Hekmat Shadman Ltd., d.b.a. "Hikmat Shadman Ltd."*
Hikmat Shadman Construction and Supply Company*
Hikmat Himmat Logistics Services Company*
Hikmat Shadman Logistics Services Company, d.b.a. "Hikmat Shadman Commerce Construction and Supply Company," d.b.a. "Hikmat Shadman Commerce Construction Services"*
Saif Hikmat Construction Logistic Services and Supply Co.*
Shadman, Hikmatullah, a.k.a. "Hikmat Shadman," a.k.a. "Haji Hikmatullah Shadman," a.k.a. "Hikmatullah Saadulah"*
Omonobi-Newton, Henry
Hele, Paul
Highland Al Hujaz Co. Ltd.
Supreme Ideas - Highland Al Hujaz Ltd. Joint Venture, d.b.a. SI-HLH-JV
BYA International Inc. d.b.a. BYA Inc.
Harper, Deric Tyrone*
Walls, Barry Lee, Jr. *
Cook, Jeffrey Arthur*
McCray, Christopher
Jones, Antonio
Autry, Cleo Brian*
Chamberlain, William Todd*
JS International Inc.
Perry, Jack
Pugh, James
Hall, Alan
Paton, Lynda Anne
Farouki, Abul Huda*
Farouki, Mazen*
Maarouf, Salah*
Unitrans International Inc.
Financial Instrument and Investment Corp., d.b.a. "FIIC"
AIS-Unitrans (OBO) Facilities Inc., d.b.a. "American International Services"



APPENDICES

APPENDIX E

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
AAF	Afghan Air Force
ABADEI	Area Based Approach to Development Emergency Initiatives
ACEBA	Afghanistan Competitiveness of Export-Oriented Business Activity
ACLED	Armed Conflict Location and Event Data Project
ACO	Allied Command Operations
ACTED	Agency for Technical Cooperation and Development
ADB	Asian Development Bank
ADHS	Afghanistan Demographic and Health Survey
ADS	Automotive Directives System (USAID)
AFCAP	Air Force Contract Augmentation Program
AFF	Afghanistan Freedom Front
AFIAT	Assistance for Families and Indigent Afghans to Thrive
AFN	afghani (currency)
AHP	Afghanistan Hands Program
AICR	Afghanistan Investment Climate Reform Program
AITF	Afghanistan Infrastructure Trust Fund
AMP	Agricultural Marketing Program
ANA	Afghan National Army
ANA-TF	ANA Trust Fund
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
AOTP	Afghan Opiate Trade Project
APPS	Afghan Personnel and Pay System
APTTA	Afghanistan-Pakistan Transit Trade Agreement
ARCENT	U.S. Army Central Command
AROC	Afghanistan Resources Oversight Council
ARTF	Afghanistan Reconstruction Trust Fund
ASFF	Afghanistan Security Forces Fund
ASSF	Afghan Special Security Forces
ATA	Antiterrorist Assistance
AUAF	American University of Afghanistan

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ACRONYM OR ABBREVIATION	DEFINITION
AUCA	American University of Central Asia
AUIS	American University of Iraq-Sulaimani in Iraq
AUWS	Afghan Urban Water and Sanitation Activity
BAG	budget activity group
BBC	British Broadcast Corporation
BHA	Bureau of Humanitarian Assistance (USAID)
Castro	Castro and Company
CCP	Central Contraceptive Procurement
CENTCOM	U.S. Central Command
CERF	Central Emergency Response Fund (UN)
CFR	Code of Federal Regulation
Chemonics	Chemonics International Inc.
CIO	Contribution to International Organizations
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COMAC	Conflict Mitigation Assistance for Civilians
CPD	Central Prisons Directorate
CRAF	Civil Reserve Air Fleet
CSTC-A	Combined Security Transition Command-Afghanistan
CTF	Counterterrorism Financing
CWD	Conventional Weapons Destruction
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Breshna Sherkat
DAI	DAI Global LLC
Davis	Davis Management Group Inc.
Davis Farr	Davis Farr LLP
DBA	Defense Base Act
DCAA	Defense Contract Audit Agency
DCIS	Defense Criminal Investigative Service
DEA	Drug Enforcement Administration (U.S.)
DEWS	Disease Early Warning System
DFAS	Defense Finance and Accounting Service
DFC	U.S. International Development Finance Corporation
DIA	Defense Intelligence Agency (U.S.)
DMAC	Directorate for Mine Action Coordination
DOD	Department of Defense (U.S.)
DOD-EC	DOD Expeditionary Civilian Program

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ACRONYM OR ABBREVIATION	DEFINITION
DOD OIG	Department of Defense Office of Inspector General
DOJ	Department of Justice (U.S.)
DSCA	Defense Security Cooperation Agency
DSCMO-A	Defense Security Cooperation Management Office-Afghanistan
EDA	Excess Defense Articles
E.O.	Executive Order
ERMA	Emergency Refugee and Migration Assistance Fund
ERW	explosive remnants of war
ESF	Economic Support Fund
EU	European Union
EXBS	Export Control and Related Border Security
FAO	Food and Agriculture Organization (UN)
FAP	Financial and Activity Plan
FAR	Federal Acquisition Regulation
FCDO	Foreign Commonwealth and Development Office (UK)
FEPP	Foreign Excess Personal Property
FERP	Foreign Excess Real Property
FFP	Food for Peace (USAID)
FMS	Foreign Military Sales
FY	fiscal year
GAO	Government Accountability Office (U.S.)
GDI	General Directorate of Intelligence
GEC	Let Girls Learn Initiative and Girls' Education Challenge Programme
GHP	Global Health Programs
GHSCM-PSM	Global Health Supply Chain Management
GRAIN	Grain Research and Innovation
G7	Group of 7 nations
HCA	Heads of Contracting Activities
HER	Health Emergency Response Project
HFA	Humanitarian Food Assistance
IA	immediate assistance
IBRD	International Bank for Reconstruction and Development
ICRC	International Committee of the Red Cross
IDA	International Development Association
IDP	internally displaced persons
IFC	International Finance Corporation

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ACRONYM OR ABBREVIATION	DEFINITION
IG	inspector general
IMU	Islamic Movement of Uzbekistan
INCLE	International Narcotics Control and Law Enforcement (U.S.)
INL	Bureau of International Narcotics and Law Enforcement Affairs (U.S.)
IOM	International Organization for Migration
IPC	Integrated Food Security Phase Classification
IRF	International Religious Freedom Report
IS-K	Islamic State-Khorasan
KBL	Kabul International Airport
LAMP	Livelihood Advancement for Marginalized Population
LLC	Limited Liability Company
LLP	Lessons Learned Program
LOGCAP	Logistics Civil Augmentation Program
LOTFA	Law and Order Trust Fund for Afghanistan
MCC	China Metallurgical Group Corporation
MIGA	Multilateral Investment Guarantee Agency
MIPR	military interdepartmental purchase request
MOD	Ministry of Defense (Afghan)
MODA	Ministry of Defense Advisors program
MOE	Minister of Education (Afghan)
MOI	Ministry of Interior (Afghan)
MoMDA	Ministry of Martyrs and Disabled Affairs
MOMP	Ministry of Mines and Petroleum (Afghanistan)
MOPH	Ministry of Public Health
MOU	Memorandum of Understanding
MPD	Police Development
MRA	Migration and Refugee Assistance
MSI	Management Systems International Inc.
MW	megawatt
MWh	megawatt hour (energy from an hour's output of a one MW source)
NADR	Non-Proliferation, Antiterrorism, Demining, and Related Programs
NATF	NATO ANA Trust Fund
NATO	North Atlantic Treaty Organization
NDAA	National Defense Authorization Act
NEO	Noncombatant Evacuation Operation
NEPS	North East Power System

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ACRONYM OR ABBREVIATION	DEFINITION
NGO	nongovernmental organization
NPA	Norwegian People's Aid
NRF	National Resistance Front
NSIA	National Statistics and Information Authority (Afghan)
NSPA	NATO Support and Procurement Agency
OCHA	Office for the Coordination of Humanitarian Affairs
OCO	Overseas Contingency Operations
OEG	Office of Economic Growth (USAID)
OFAC	Office of Foreign Assets Control (U.S. Treasury)
OFDA	Office of U.S. Foreign Disaster Assistance
OHCHR	United Nations Human Rights Council
OHDACA	Overseas Humanitarian, Disaster, and Civic Aid
OIC	Organization of Islamic Cooperation
OIG	Office of Inspector General
OUSD-P	Office of the Undersecretary of Defense for Policy
PEPSE	Promoting Excellence in Private Sector Engagement
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PRM	Bureau of Population, Refugees and Migration (U.S. State)
PTec	Power Transmission Expansion and Connectivity
QF	Qatar Foundation
QFFD	Qatar Fund for Development
RCW	recurrent cost window
RSM	Resolute Support Mission
Ru-WASH	Rural Water Supply, Sanitation and Hygiene
SAG	Subactivity Group
SAM	System for Award Management (U.S.)
SCO	Shanghai Cooperation Organization
SEA II	Strengthening Education in Afghanistan
SEPS	South East Power System
SFAB	Security Force Assistance Brigade
SHOPS-Plus	Sustaining Health Outcomes through the Private Sector Plus
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
SMW	Special Mission Wing (Afghan)
SOCOM	U.S. Special Operations Command
SOF	special operations forces

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ACRONYM OR ABBREVIATION	DEFINITION
SPM	Support to Payroll Management
STAR	Supporting Transformation for Afghanistan's Recovery
State	U.S. Department of State
State OIG	Department of State Office of the Inspector General
TA	tailored assistance
TAA	train, advise, and assist
TAAC	train, advise, and assist command
TAF	The Asia Foundation
TAPI	Turkmenistan, Afghanistan, Pakistan, and India Natural Gas Pipeline
TB DIAH	TB Data, Impact Assessment and Communications Hub
TTP	Tehrik-e Taliban Pakistan
TWCF	Transportation Working Capital Fund
UHI	Urban Health Initiative
UN	United Nations
UNAMA	United Nations Assistance Mission in Afghanistan
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNMAS	United Nations Mine Action Service
UNODC	United Nations Office on Drugs and Crime
USACE	U.S. Army Corps of Engineers
USAID	U.S. Agency for International Development
USAID OIG	USAID Office of Inspector General
USAGM	U.S. Agency for Global Media
USD	U.S. dollar
USFOR-A	U.S. Forces-Afghanistan
WHO	World Health Organization
WSE	Women's Scholarship Endowment
WFP	United Nations World Food Programme



An Afghan man repairs bicycles in the Zharey District in Kandahar. (AFP photo by Javed Tanveer)

Quarterly Report Staff

Harrison Akins, Security Subject Matter Expert

Michael Bindell, Deputy Director of Research and Analysis Directorate

Theodore Burns, Funding Subject Matter Expert

Acadia Brooks, Project Coordinator

Jason Davis, Visual Information Specialist

Clark Irwin, Senior Writer/Editor

Refael Kubersky, Student Trainee

Vong Lim, Senior Visual Information Specialist

James Misencik, Security Subject Matter Expert

Nicole Price, Senior Auditor

Deborah Scroggins, Director of Research and Analysis Directorate

Omar Sharif, Economic and Social Development Subject Matter Expert

Daniel Weggeland, Senior Subject Matter Expert

**SIGAR
SPECIAL INSPECTOR GENERAL
FOR AFGHANISTAN RECONSTRUCTION**

2530 Crystal Drive
Arlington, VA 22202

www.sigar.mil

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