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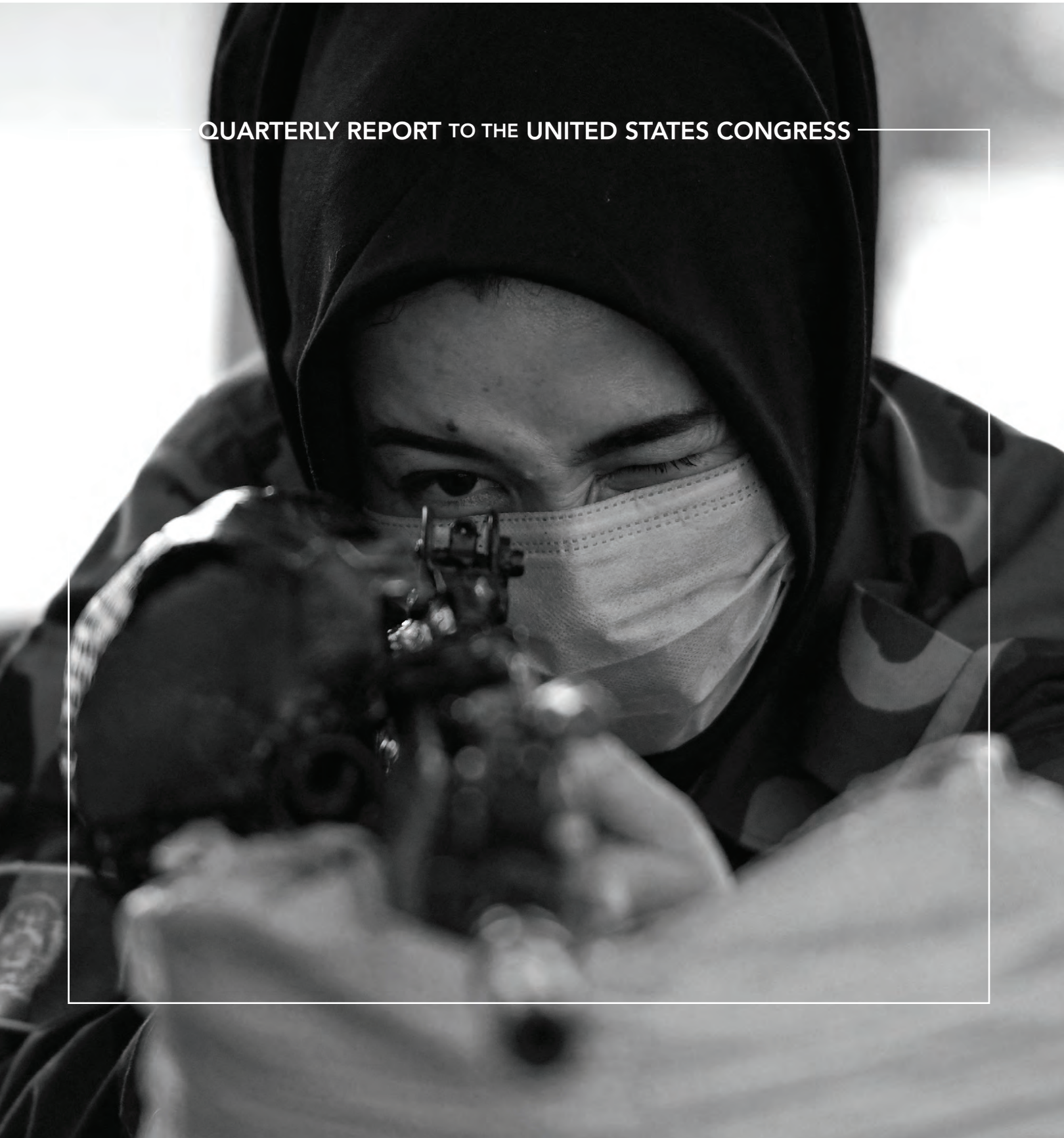
SIGAR

Special Inspector General for Afghanistan Reconstruction

APR 30 2021



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 operations 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.

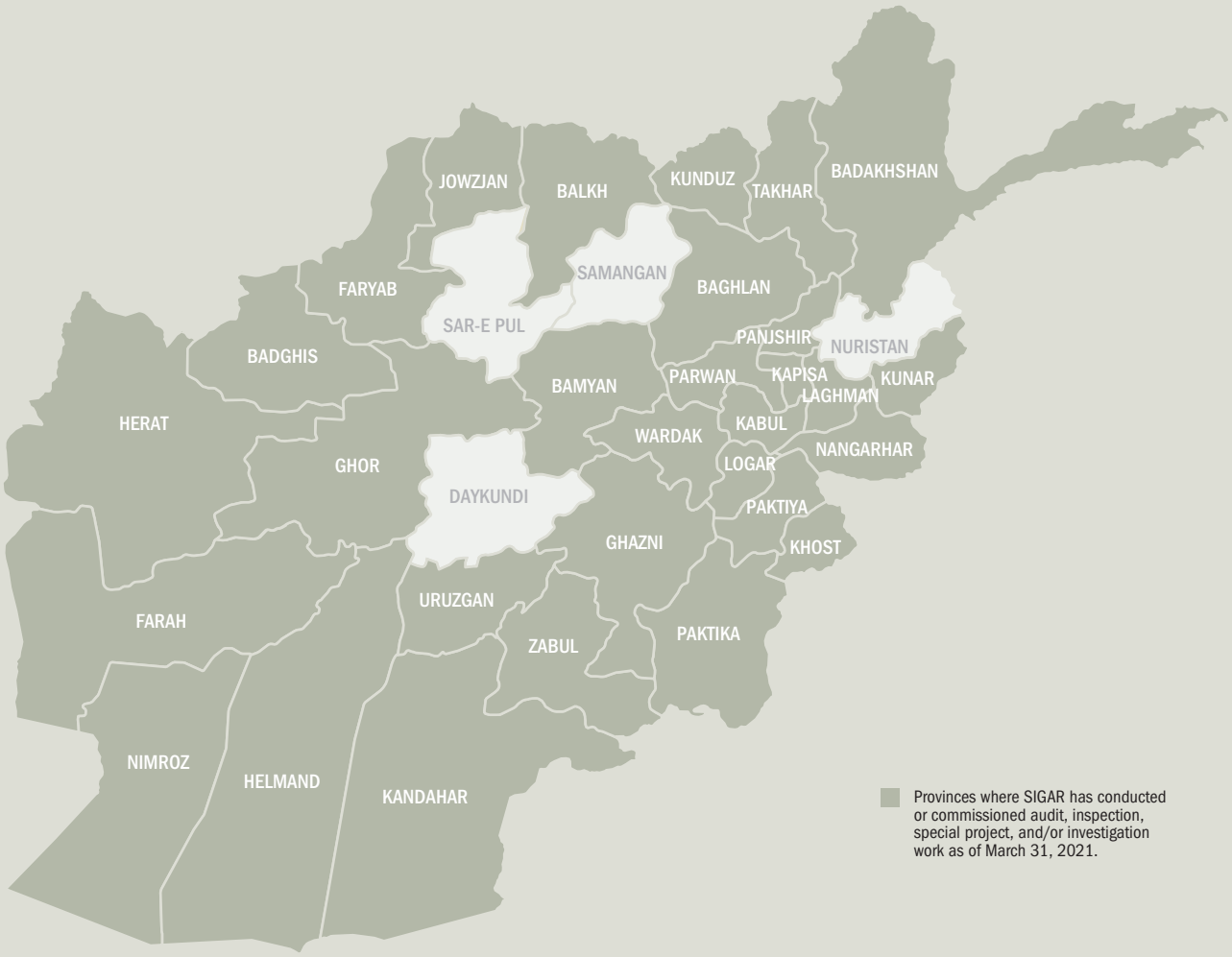
As required by the National Defense Authorization Act for FY 2018 (Pub. L. No. 115-91), this quarterly report has been prepared in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.

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:
An Afghan cadet takes part in a firing drill at the Officers Training Academy in Chennai, India. (AFP photo by Arun Sankar)

PUBLISHED IN ACCORDANCE WITH THE CIGIE QUALITY STANDARDS FOR INSPECTION AND EVALUATION.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GHAZNI
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PAKTIKA
NIMROZ
HELMAND
KANDAHAR
Provinces where SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work as of March 31, 2021.

I am pleased to submit to Congress, and to the Secretaries of State and Defense, SIGAR's 51st quarterly report on the status of reconstruction in Afghanistan.

This quarter, President Joseph R. Biden laid out a new path for the United States in Afghanistan. U.S. troops are to be withdrawn from the country by September 11, 2021, the 20th anniversary of the attacks that prompted the initial U.S. intervention in Afghanistan. According to the commander of U.S. Central Command, General Kenneth McKenzie, this includes all U.S. defense contractors, whom senior military leaders consider vital to maintaining Afghan military equipment such as aircraft and vehicles. But while the United States will no longer maintain a military presence in the country, the President has said we will continue to provide diplomatic and humanitarian support, and development assistance to the government of Afghanistan, as well as assistance to the Afghan National Defense and Security Forces.

Accordingly, I believe SIGAR and its mission will assume even more importance for the United States under this new posture. As the largest oversight presence in Afghanistan and the only one with statutory whole-of-government authority, SIGAR will be the only government agency capable of overseeing the billions of U.S. taxpayer dollars already appropriated that will continue to flow into the country despite the absence of U.S. military—including U.S. defense contractor—boots on the ground. With 13 years of experience in Afghanistan, SIGAR is well-prepared for this enhanced role, and stands ready to assume any new responsibilities assigned to it by Congress and the Administration. SIGAR's work has already identified approximately $3.82 billion in savings for the U.S. taxpayer and made many recommendations to improve reconstruction program operations and outcomes. We will continue that work.

While the Administration conducted its review of U.S. policy in Afghanistan, the Office of Management and Budget requested the data that underpins the reporting in SIGAR's quarterly reports concerning U.S. funds appropriated for Afghanistan since 2002. This recognition of the quarterly report's function as the most authoritative source for information about U.S. spending in Afghanistan came as the report continues to expand its coverage of U.S. appropriations. With the support of Department of State leadership, this report now includes updated information for five State accounts: Educational and Cultural Exchange Programs; Contributions to International Organizations; Diplomatic Programs; Embassy Security, Construction, and Maintenance; and State Office of Inspector General. The report also includes a comparison of the estimate of the Costs of War Project at Brown University's Watson Institute of $2.26 trillion in war costs for Afghanistan with DOD's *Cost of War Report* estimate of $824.9 billion.

For some time now, U.S. officials have indicated that they intend to condition U.S. assistance to Afghanistan on the actions of the Afghan government and possibly the Taliban. This report therefore contains a highlight examining the history of conditionality and its uses as a lever to achieve U.S. foreign-policy objectives.

In advance of the new U.S. policy, SIGAR in March issued its fourth *High-Risk List* identifying areas where the $144 billion U.S. investment in Afghanistan reconstruction is most at risk of failure. The report is intended to help Congress and the Administration as they decide whether and to what extent reconstruction assistance will continue; it analyzes the risks in each area and poses questions for policymakers. The eight areas reviewed in the new report are: increasing insecurity, uncertain funding for a post-peace settlement, the need

to reintegrate ex-combatants, endemic corruption, lagging economic growth and social development, the illicit narcotics trade, threats to women's rights, and inadequate oversight.

SIGAR also released two reports this quarter drawing on lessons learned from Afghanistan's reconstruction that will be particularly relevant as our U.S. mission goes forward. The first, *Elections: Lessons from the U.S. Experience in Afghanistan*, reviews U.S. policies and actions regarding electoral support over the past two decades and provides recommendations to executive-branch agencies for improving such efforts, as well as matters for consideration by the Afghan government. Our second report, *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*, looks at U.S. efforts since 2002 to support Afghan women and girls and advance gender equality. The report investigates U.S. strategies for promoting gender equality, how agencies implemented those strategies, evidence for gains made by women and girls, ongoing barriers to progress, and future threats to and opportunities for advancing Afghan women and girls.

SIGAR issued one evaluation report on the status of U.S.-funded capital assets in Afghanistan, one performance-audit report on the impact of U.S. counter threat finance operations on the illicit narcotics trade, and a special-project report reviewing the G222 transport-aircraft acquisition for Afghanistan that wasted $549 million on unusable planes that were later sold for scrap. SIGAR also issued two inspection reports reviewing the Kandahar Solar Power Plant and the Kabul National Military Hospital.

SIGAR completed eight financial audits of U.S.-funded projects to rebuild Afghanistan; the audits identified $1,236,362 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics including USAID's Women's Leadership Development Program, State Department-funded community-based demining projects, and the U.S. Army's operations and maintenance support for the Afghan National Army's network operations center.

During the reporting period, SIGAR criminal investigations resulted in one sentencing and $775,000 in restitution.

As U.S. policy on Afghanistan continues to evolve, my colleagues and I will work with Congress, the Administration, and other stakeholders to guard against the waste, fraud, and abuse of U.S. funds devoted to that country's reconstruction.

Sincerely,

John F. Sopko

This report summarizes SIGAR's oversight work and updates developments in four major areas of reconstruction efforts in Afghanistan from January 1 to March 31, 2021.*

During this reporting period, SIGAR issued 17 audits, reviews, and other products assessing U.S. efforts to build the Afghan security forces, improve governance, facilitate economic and social development, and combat the production and sale of narcotics. In this period, SIGAR criminal investigations resulted in one sentencing and $775,000 in restitution.

SIGAR OVERVIEW

RESEARCH & ANALYSIS

On March 10, 2021, SIGAR's Research & Analysis Directorate released its *2021 High-Risk List*, which examines serious risks to the U.S. investment of $144 billion in Afghanistan's reconstruction as the United States withdraws its troops from the country. The special report identifies eight key high-risk areas:

- increasing insecurity
- uncertain funding for a post-peace settlement
- the need to reintegrate ex-combatants
- endemic corruption
- lagging economic growth and social development
- the illicit narcotics trade
- threats to women's rights
- inadequate oversight

The Research & Analysis Directorate also issued its 51st *Quarterly Report to the United States Congress*.

AUDITS AND INSPECTIONS

This quarter, SIGAR issued one evaluation report, one performance-audit report, one special-projects report, two inspections reports, and eight financial-audit reports.

The **evaluation report** highlights the status of U.S.-funded capital assets in Afghanistan, and identifies more than $2.4 billion worth that were unused or abandoned, were not used for their intended purposes, had deteriorated, or were destroyed.

The **performance-audit report** examines U.S. counter-threat finance operations and provides recommendations for U.S. agencies to better assess their costs and impact on the illicit narcotics trade.

The **special-projects report** reviews the $549 million lost in the G222 aircraft program and provides lessons learned to prevent future waste of acquisition resources.

The **inspection reports** found faulty wiring installed at the Kandahar Solar Power Plant and a construction deficiency in the elevators at the Kabul National Military Hospital.

The eight **financial-audit reports** identify $1,236,362 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

LESSONS LEARNED

SIGAR's Lessons Learned Program released its eighth and ninth **lessons-learned reports** this quarter.

Elections: Lessons from the U.S. Experience in Afghanistan reviews U.S. policies and actions regarding electoral support over the past two decades and provides recommendations to executive-branch agencies for improving such efforts, as well as matters for consideration by the Afghan government.

Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan examines U.S. efforts since 2002 to support Afghan women and girls and advance gender equality. The report investigates U.S. strategies for promoting gender equality, how agencies implemented those strategies, evidence for gains made by women and girls, ongoing barriers to progress, and future threats to and opportunities for advancing Afghan women and girls.

The Lessons Learned Program has three projects in development: monitoring and evaluation of reconstruction contracting, police in conflict, and the overall U.S. reconstruction experience over the past 20 years.

INVESTIGATIONS

During the reporting period, SIGAR investigations resulted in one sentencing and $775,000 in restitutions. SIGAR initiated three new cases and closed four, bringing the total number of ongoing investigations to 95. **Investigations** highlights include the sentencing of a U.S. contractor for perpetrating a scheme to divert hundreds of thousands of dollars in State Department funds to his own use.

* As provided in its authorizing statute, SIGAR may also report on products and events issued or occurring after March 31, 2021, up to the publication date of this report. Unless otherwise noted, all afghani-to-U.S. dollar conversions used in this report are derived by averaging the last six months of exchange-rate data available through XE Currency Charts (www.xe.com), then rounding to the nearest afghani. Exchange-rate data is as of March 31, 2021.

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APPENDICES AND ENDNOTES

"The basic risk facing the current and any potential post-peace Afghan government is whether future foreign assistance levels during this uncertain period will be sufficient to prevent its collapse."

—Inspector General John F. Sopko

Source: SIGAR, Inspector General John Sopko, Remarks on *2021 High-Risk List*, Center for Strategic and International Studies, 3/10/2021.

1 SIGAR OVERSIGHT

OVERSIGHT CONTENTS

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A view of Kabul city. (UNAMA News photo)

SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 17 products. SIGAR work to date has identified approximately $3.82 billion in savings for the U.S. taxpayer.

On March 10, 2021, SIGAR released its *2021 High-Risk List*, which identifies serious risks to the U.S. investment of $144 billion in Afghanistan's reconstruction as the United States withdraws its troops from the country pursuant to last year's U.S.-Taliban agreement. The special report identified eight high-risk areas: increasing insecurity, uncertain funding for a post-peace settlement, the need to reintegrate ex-combatants, endemic corruption, lagging economic growth and social development, the illicit narcotics trade, threats to women's rights, and inadequate oversight.

SIGAR's Lessons Learned Program released two reports. *Elections: Lessons from the U.S. Experience in Afghanistan* reviews U.S. policies and actions regarding electoral support over the past two decades and provides recommendations to executive-branch agencies for improving such efforts, as well as matters for consideration by the Afghan government. *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan* examines U.S. efforts since 2002 to support Afghan women and girls and advance gender equality. The report investigates U.S. strategies for promoting gender equality, how agencies implemented those strategies, evidence for gains made by women and girls, ongoing barriers to progress, and future threats to and opportunities for advancing Afghan women and girls.

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SIGAR completed eight financial audits of U.S.-funded projects to rebuild Afghanistan that identified $1,236,362 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics including USAID's Women's Leadership Development Program, State Department-funded community-based demining projects, and the U.S. Army's operations and maintenance support for the Afghan National Army's network operations center.

During the reporting period, SIGAR criminal investigations resulted in one sentencing and $775,000 in restitution.

ISSUED HIGH-RISK LIST REPORT

- SIGAR 21-22-HRL: 2021 High-Risk List

ISSUED QUARTERLY REPORT

- Review 2021-QR-2: Quarterly Report to the United States Congress

ISSUED EVALUATION REPORT

- SIGAR 21-20-IP: U.S.-Funded Capital Assets in Afghanistan: The U.S. Government Spent More than $2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed

ISSUED PERFORMANCE-AUDIT REPORT

- SIGAR 21-29-AR: Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan

ISSUED SPECIAL-PROJECT REPORT

- SIGAR 21-21-SP: G222 Aircraft Program in Afghanistan: About $549 Million Spent on Faulty Aircraft and No One Held Accountable

ISSUED FINANCIAL AUDIT REPORTS

- Financial Audit 21-17-FA: U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants
- Financial Audit 21-19-FA: USAID's Women's Leadership Development Program in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.
- Financial Audit 21-23-FA: USAID's Initiative to Strengthen Local Administrations in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.

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ISSUED FINANCIAL AUDIT REPORTS (CONTINUED)

- Financial Audit 21-24-FA: USAID's Commercial Horticulture and Agricultural Marketing Program in Afghanistan: Audit of Costs Incurred by Roots of Peace
- Financial Audit 21-26-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.
- Financial Audit 21-27-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.
- Financial Audit 21-28-FA: USAID's Support of the Building a Culture of Resilience and Saving Lives through Integrated Emergency Response to Disaster and Conflict Affected Populations in Afghanistan Program: Audit of Costs Incurred by Save the Children Federation Inc.
- Financial Audit 21-31-FA: USAID's Facilitating Afghanistan's Sustainability Through Emergency Response Program: Audit of Costs Incurred by the International Rescue Committee Inc.

ISSUED INSPECTIONS REPORTS

- Inspection 21-30-IP: Kandahar Solar Power Plant: Project Was Generally Completed According to Contract Requirements
- Inspection 21-32-IP: Kabul National Military Hospital: Installation of New Elevators and Dumbwaiters Generally Met Contract Requirements, but a Construction Deficiency and Inadequate Maintenance Could Affect Operations

ISSUED LESSONS-LEARNED REPORTS

- SIGAR 21-16-LL: Elections: Lessons from the U.S. Experience in Afghanistan
- SIGAR 21-18-LL: Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan

2021 HIGH-RISK LIST

SIGAR released the *2021 High-Risk List* to alert legislators and policymakers of major areas of the reconstruction effort in Afghanistan at risk of waste, fraud, abuse, mismanagement, or mission failure. Since 2014, SIGAR has developed a high-risk list for each new Congress. This fourth report was issued at a time when peace negotiations between the Afghan government and the Taliban remained stalled amid continuing high levels of violence, and as the United States was considering withdrawing its troops from the country, putting the $144 billion reconstruction effort at greater risk than ever before.

The *2021 High-Risk List* focuses on program areas and elements of the reconstruction effort that are: (1) essential to success; (2) at risk of significant and large-scale failure due to waste, fraud, or abuse; and (3) subject to the control or influence of the U.S. government.

Applying these criteria, SIGAR identified eight high-risk areas:

- **Increasing insecurity:** Taliban attacks on Afghan security forces and others have intensified, so military and civilian casualties remain high despite the February 2020 U.S.-Taliban agreement. Afghan security forces also face critical capability gaps such as for aircraft maintenance that require long-term international support. Meanwhile, U.S. troop reductions and the COVID-19 pandemic have restricted the NATO Resolute Support train, advise, and assist mission's contact with Afghan security ministries and their forces.
- **Uncertain funding for a post-peace settlement:** International donors' aid pledges have declined, and donors' conditions placed on assistance may reduce future years' funding—possibly to levels threatening the viability of the Afghan state.
- **The need to reintegrate ex-combatants:** An Afghan peace agreement—a good thing in itself, as well as a U.S. policy objective—could entail massive economic, social, political, and security disruptions as the Afghan government reintegrates ex-combatants from both sides into civil society. Its success will be critical for Afghanistan to achieve lasting peace and stability.
- **Endemic corruption:** Afghanistan has long been perceived as one of the world's most corrupt states, and the government's anticorruption efforts have suffered from vague strategies and insufficient actions. SIGAR delivered congressionally mandated reports in 2018 and 2019 on the Afghan government's implementation of its anticorruption strategy. A third report is scheduled for release this spring.
- **Lagging growth and social development:** Afghanistan is poor and suffers from illiteracy, inadequate infrastructure, weak governance, and now, heavy impacts from the COVID-19 pandemic.
- **Illicit narcotics trade:** Narcotics production and trade remain at high levels, little impeded by government, fostering corruption and crime while providing significant revenue for insurgents.

- **Threats to women's rights:** Afghan women and girls have made progress in recent years in health, education, legal protections, and participation in public life. But discrimination persists, and possible policy changes by whatever form of government might follow an Afghan peace agreement could undermine their gains.
- **Inadequate oversight:** A reduced U.S. civilian and military presence in Afghanistan amid a deteriorating security environment could create new challenges for conducting effective oversight of U.S.-funded programs, grants, and contracts for reconstruction work.

The critical issue of sustainability appears as a facet of each high-risk area. Sustainability is a long-standing concern in reconstruction: shortcomings in finance, staffing, institutional capacity, technology and technical skills, political will, and other issues individually or in combination can undermine the Afghan government's ability to maintain programs once foreign support has been withdrawn or substantially reduced.

On March 9, 2021, subject matter experts from SIGAR's Research and Analysis and Lessons Learned Program directorates briefed professional staff of the House Committee on Oversight and Reform on these findings and discussed women's issues, post-peace funding uncertainty, and the changing conception of reconstruction assistance given the peace process.

AUDITS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 22 ongoing performance audits and 28 ongoing financial audits.

Performance Audit and Evaluation Reports Issued

This quarter, SIGAR issued one evaluation report on the status of U.S.-funded capital assets in Afghanistan, one performance-audit report on the impact of U.S. counter threat finance operations on the illicit narcotics trade, and a special-project report reviewing the $549 million lost in the G222 aircraft program. A list of completed and ongoing performance audits can be found in Appendix C of this quarterly report.

Evaluation 21-20-IP: U.S.-Funded Capital Assets in Afghanistan

The U.S. Government Spent More than $2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed

SIGAR work has repeatedly identified instances of U.S.-funded capital assets going unused, not being used for their intended purposes, deteriorating beyond reasonable wear and tear, or being destroyed. Based on these reports, the chairman of the House Committee on Oversight and Reform's

ISSUED EVALUATION REPORT

- SIGAR 21-20-IP: U.S.-Funded Capital Assets in Afghanistan: The U.S. Government Spent More than $2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed

Subcommittee on National Security requested that SIGAR summarize all capital assets in Afghanistan that the U.S. government constructed, financed, or subsidized, and that were subsequently found to be unused, not used for their intended purposes, deteriorated, or destroyed. The chairman also requested that SIGAR provide an update on the status of these capital assets, identify common causes explaining why they went unused or fell into disrepair, and recommend how to prevent further waste of capital assets.

SIGAR found that, of the nearly $7.8 billion in capital assets reviewed in prior reports, about $2.4 billion in assets were unused or abandoned, had not been used for their intended purposes, had deteriorated, or were destroyed; more than $1.2 billion in assets were being used as intended; and only $343.2 million were maintained in good condition.

In addition, SIGAR selected a judgmental, stratified sample of 60 assets, costing $792.1 million, from a list of all U.S.-funded capital assets evaluated in prior reports for follow-up inspections to collect more current data about the assets' use and condition. SIGAR found that 37 of the 60 capital assets inspected were being used as intended, including several that were previously unused or abandoned; 10 were used, but not for their intended purposes; nine were unused or abandoned; three were still under construction and not yet ready for use; and the status of one is classified. Additionally, 50 of the capital assets had either deteriorated or continued to deteriorate after they were last assessed. Although the follow-up inspections found that most assets were being used as intended, SIGAR found that $723.8 million, or 91% of the total costs of all 60 assets in the sample, went toward assets that were unused or abandoned, were not used as intended, had deteriorated, were destroyed, or had some combination of the above. SIGAR also found several of the same defects among the assets inspected, including major structural damage.

While the reasons for the use and condition of each capital asset were unique, SIGAR identified several problems that led to the assets not being used as intended, deteriorating, or being destroyed. Based on prior reports and the 60 follow-up inspections, SIGAR identified the five most common reasons why capital assets were generally not used:

1. The beneficiary lacked the resources or capabilities to use the asset as intended.
2. Deterioration or destruction prevented the capital asset from being used as intended.
3. The beneficiary did not want the capital asset or the capital asset lacked desired features.
4. The U.S. agency did not ensure that the asset was constructed according to contract requirements, did not complete it in a timely fashion, or did not transfer it to a final user in a usable state.
5. There was limited local demand for the capital asset, or local demand exceeded its capacity.

Similarly, SIGAR identified the three most common reasons why capital assets had generally deteriorated or been destroyed:

1. The beneficiary lacked the resources or capabilities to maintain the asset.
2. The asset was damaged by forces outside the beneficiary's control such as war, theft, blackouts or power surges, fire, earthquake, or flood.
3. The U.S. agency did not ensure that the asset was constructed according to contract requirements.

The most common reason that funds spent on capital assets were wasted was that the Afghan beneficiaries lacked the resources or capabilities they needed to operate and maintain these assets. This suggests that U.S. agencies have generally not built or procured capital assets that the Afghan government and private sector can afford to sustain on their own.

The report included one matter for Congressional consideration. To help ensure that U.S.-funded capital assets in Afghanistan are used as intended and maintained, Congress may wish to consider requiring U.S. agencies to develop, implement, and periodically update sustainment plans in coordination with the beneficiaries of future capital-assistance projects. These plans should describe the operational need for the capital asset, estimate its operation and maintenance costs, and account for the beneficiary's ability to financially sustain the asset, including, when necessary, any future funding from the U.S. and Afghan governments.

Performance Audit 21-29-AR: Counter Threat Finance

U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan

In September 2018, the Senate Caucus on International Narcotics Control requested that SIGAR conduct a review of the U.S. government's counter-narcotics initiatives in Afghanistan, including counter threat finance (CTF) efforts against the Afghan terrorist narcotics trade.

SIGAR identified three efforts that U.S. agencies implemented to target Taliban and other terrorist drug trade-related funding sources since January 2017. These efforts are: DOD's Airstrike Campaign, DOD's Acquisition Management and Integration Center's "Global Counter Threat Finance" (CTF) contract, and the 2017 and 2019 interagency agreements (IAAs) between DEA and State's Bureau of International Narcotics and Law Enforcement Affairs (State INL).

U.S. agencies have no requirement to track funds spent specifically on CTF efforts in Afghanistan, but SIGAR found that the U.S. government has spent at least $21.9 million on both DOD's Global CTF contract and the 2017 and 2019 IAAs between DEA and State INL since January 2017. DOD does not track costs associated with its air-strike campaign.

ISSUED PERFORMANCE-AUDIT REPORT

- SIGAR 21-29-AR: Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan

SIGAR also found that agencies cannot determine their impact on overall CTF goals in Afghanistan for several reasons. First, DOD is not required to, and did not, measure its overall CTF performance in Afghanistan or the extent to which DOD contributed to overall U.S. CTF goals there. Second, although DEA met the IAA requirements to monitor and report on its implementation of the agreements, it is uncertain how DEA's efforts align with broader State or U.S. CTF goals in Afghanistan. Finally, no U.S. government agency has responsibility for assessing overall U.S. CTF efforts in Afghanistan.

Agencies also identified training and personnel challenges that could impact future CTF efforts in Afghanistan. For example, DOD and Treasury officials told SIGAR that CTF or anti-money laundering personnel at their agencies lacked minimum standards of qualification, an advanced training plan, or a career-path. Officials acknowledged that their agencies' respective CTF personnel have skills and training that vary greatly, which could impact future efforts in Afghanistan if they are not addressed.

In addition, DOD reported that institutional barriers restrict the ability of CTF professionals to move laterally or vertically within the department during their careers. For example, the variety of job series categories found in CTF positions across DOD makes it difficult for personnel to move between components when the components' positions fall under a different job series. As a result, DOD reported that it "runs a greater risk of losing talented CTF personnel. These and other obstacles reduce the breadth of experiences, skills, and expertise that DOD CTF personnel should develop by working in different locations during their careers." SIGAR found that DOD has not implemented all requirements in its May 2017 Directive 5205.14, DOD Counter Threat Finance Policy, including those that could help prevent these personnel challenges from impacting future CTF efforts in Afghanistan.

SIGAR made three recommendations in the report:

(1) To better understand the performance and impact of the Department of Defense's CTF activities in Afghanistan, the Under Secretary of Defense for Policy should improve guidance requiring performance monitoring and evaluation of DOD's CTF efforts in Afghanistan.

(2) To better understand the performance and impact of the Department of State's CTF activities in Afghanistan, the Secretary of State should develop guidance to enhance performance monitoring and evaluation of State's CTF efforts in Afghanistan. Guidance should detail how State and DEA coordinate their CTF efforts, how efforts are aligned with U.S. government strategic CTF goals in Afghanistan, and how State should use IAA performance information to provide regular reports to agencies and congressional stakeholders that document the overall performance of CTF efforts in Afghanistan.

(3) To help ensure DOD can help sustain and improve its CTF capability and enable DOD to recruit, train, and retain the best CTF workforce, the

Under Secretary of Defense for Personnel and Readiness should complete the requirements detailed in DOD Directive 5205.14, DOD Counter Threat Finance Policy, within six months of the issuance of this report.

Special Project 21-21-SP: G222 Aircraft Program in Afghanistan

About $549 Million Spent on Faulty Aircraft and No One Held Accountable

The acquisition of the G222 transport planes began in November 2006, when U.S. Central Command Air Forces developed requirements for a medium-lift aircraft for the Afghan National Army Air Corps (now called the Afghan Air Force). The U.S. Air Force (USAF) decided to acquire refurbished G222 aircraft, retired by the Italian Air Force, from Alenia North America Inc. (Alenia). After delivery to Afghanistan, the aircraft suffered from a low mission capability rate, chronic issues with aircraft sustainment, and multiple safety complaints by the pilots and crews who flew them. In December 2012, the Program Executive Office for Air Force Mobility Programs at the Air Force Life Cycle Management Center notified Alenia that it would not issue a follow-on sustainment contract, effectively ending the G222 program when the contract expired in March 2013. After the USAF failed to find anyone interested in purchasing the aircraft, all 16 in Kabul were sold to an Afghan company for scrap in August and September 2014 for a total of $40,257—more than half a billion dollars less than their cost.

SIGAR began a review of the G222 program in December 2013 to address Congressional concerns about the mistakes made in the procurement and to help the U.S. government avoid repeating them. The review was suspended, however, and an investigation was initiated when SIGAR received allegations of potential criminal and civil violations.

The Air Force Office of Special Investigations (AFOSI) was already investigating the program based on an earlier Government Accountability Office hotline complaint. SIGAR investigators joined this effort and, with AFOSI in the lead, SIGAR investigators—along with personnel from the Defense Criminal Investigative Service and the Federal Bureau of Investigation—attempted to build a case against the G222 contractor, Alenia, for contract fraud and other violations, and to hold accountable a retired Air Force general involved in the acquisition. SIGAR's position was that the retired general had a clear conflict of interest because he was significantly involved with the G222 program while on active duty, then retired and became the primary contact for the contractor.

SIGAR and AFOSI personnel conducted dozens of interviews, inspected the last four G222s parked at Ramstein Air Base in Germany, and reviewed thousands of documents and emails related to the G222 program.

DOJ concluded in May 2020, however, that both cases would be too difficult to prosecute successfully. DOJ officials said convicting the retired Air Force general for conflict of interest violations would be difficult because

ISSUED SPECIAL-PROJECT REPORT

- SIGAR 21-21-SP: G222 Aircraft Program in Afghanistan: About $549 Million Spent on Faulty Aircraft and No One Held Accountable

convictions for 18 U.S.C. § 207 violations (conflict of interest) are "unheard of," and usually these matters are handled administratively. The official had already received a verbal reprimand. As for Alenia, DOJ concluded that the U.S. government's acceptance of the aircraft, despite clear violations of the contract statement of work, would significantly complicate any attempt to hold the contractor liable for poor refurbishment and multiple other contract violations.

The Afghan Security Forces Funds that expired at the end of fiscal year 2008 drove the urgency to award the G222 contract. As a result, the Warner Robins Air Logistics Center awarded a sole-source letter contract to Alenia, instead of following standard FAR procedures. Several warnings from within the USAF about Alenia and its lack of a sustainment plan were ignored. Contracting personnel also did not check whether Alenia had the required spare parts available as promised, or sufficiently confirm the airworthiness of the refurbished G222s, especially in the high altitude and extreme weather conditions in Afghanistan. Not confirming Alenia's capacity to provide spare parts is inexplicable given that lack of spare parts was one of the reasons the USAF had removed the virtually identical C27A airframe from its active inventory in 1999.

SIGAR identified lessons learned that DOD should consider to avoid wasting acquisition resources in the future. These lessons include (1) adequately consider risk before approving major acquisitions; (2) require contractors to provide comprehensive sustainment plans before awarding the contract; (3) do not accept fund expiration as justification for a sole-source award; (4) hold contractors accountable for meeting contract requirements; (5) make sure the Defense Contract Management Agency has the resources and access to do comprehensive inspections before accepting the final product; and (6) thoroughly investigate allegations of the conflict of interest statute and take appropriate action.

Financial Audits

SIGAR launched its financial-audit program in 2012, after 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, in addition to 28 ongoing financial audits

ISSUED FINANCIAL AUDIT REPORTS

- Financial Audit 21-27-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.
- Financial Audit 21-26-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.
- Financial Audit 21-19-FA: USAID's Women's Leadership Development Program in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.
- Financial Audit 21-28-FA: USAID's Support of the Building a Culture of Resilience and Saving Lives through Integrated Emergency Response to Disaster and Conflict Affected Populations in Afghanistan Program: Audit of Costs Incurred by Save the Children Federation Inc.
- Financial Audit 21-24-FA: USAID's Commercial Horticulture and Agricultural Marketing Program in Afghanistan: Audit of Costs Incurred by Roots of Peace
- Financial Audit 21-17-FA: U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants
- Financial Audit 21-23-FA: USAID's Initiative to Strengthen Local Administrations in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.
- Financial Audit 21-31-FA: USAID's Facilitating Afghanistan's Sustainability Through Emergency Response Program: Audit of Costs Incurred by the International Rescue Committee Inc.

with over $414 million in auditable costs, as shown in Table 1.1. 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 over $501 million in questioned costs and $366,718 in unremitted interest on advanced federal funds or other revenue amounts payable to the government. As of March 31, 2021, funding agencies had disallowed $28.1 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 589 compliance findings and 641 internal-control findings to the auditees and funding agencies.

TABLE 1.1

SIGAR'S FINANCIAL AUDIT COVERAGE ($ BILLIONS)

186 completed audits	$8.61
28 ongoing audits	0.41
Total	**$9.02**

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

Source: SIGAR Audits and Inspections Directorate.

Questioned amounts: the sum of potentially unallowable questioned costs and unremitted 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

The eight financial audits completed this quarter identified $1,236,362 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 21-27-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center

Audit of Costs Incurred by IAP Worldwide Services Inc.

On October 25, 2018, the Department of the Army's Contracting Command awarded IAP Worldwide Services Inc. a five-year cost-plus-fixed-fee task order worth up to $55,111,961 to provide operations and maintenance support and networking services for the Afghan National Army Network Operations Center. The objective of the task order is to help the Afghan Ministry of Defense achieve its goals through effective, efficient information technology. The Army has modified the task order eight times, but has not changed the value or period of performance, which runs from October 25, 2018, to November 24, 2023.

SIGAR's financial audit, performed by Castro & Company LLC, reviewed $19,398,780 in costs charged to the task order from November 25, 2018, through November 24, 2019. Auditors found two material weaknesses and one significant deficiency in IAP's internal controls, and three instances of noncompliance with the terms of the task order. Castro identified $819,426 in questioned costs charged to the task order related to these issues.

Financial Audit 21-26-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center

Audit of Costs Incurred by IAP Worldwide Services Inc.

On October 26, 2018, the Department of the Army's Contracting Command awarded IAP Worldwide Services Inc. a five-year cost-plus-fixed-fee task order worth up to $48,772,121 to provide operations and maintenance support and networking services for the Afghan National Police Network Operations Center. The objective of the task order is to use information technology to enhance policing operations across the country. The Army has modified the task order seven times, but has not changed the value or period of performance, which runs from October 26, 2018, to November 25, 2023.

SIGAR's financial audit, performed by Castro & Company LLC, reviewed $15,527,946 in costs charged to the task order from November 26, 2018, through November 25, 2019. Auditors found two material weaknesses and one significant deficiency in IAP's internal controls, and three instances of noncompliance with the terms of the task order. Castro identified $197,649 in questioned costs charged to the task order related to these issues.

Financial Audit 21-19-FA: USAID's Women's Leadership Development Program in Afghanistan

Audit of Costs Incurred by Tetra Tech ARD Inc.

On September 23, 2014, USAID awarded a cost-plus-fixed-fee task order for $41,959,377 to Tetra Tech ARD Inc. to support the Women's Leadership Development program of the Promoting Gender Equity in National Priority Programs. The intent of the Women's Leadership Development program is to help Afghan women develop management, decision making, and leadership skills that can be applied in social, political, and economic fields. The task order included a period of performance from September 23, 2014, through September 22, 2019.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed $5,991,970 charged to the task order from October 1, 2018, through October 22, 2019. Auditors identified one significant deficiency in ARD's internal controls and one instance of noncompliance with the terms of the task order. Davis Farr identified $122,310 in questioned costs related to these issues.

Financial Audit 21-28-FA: USAID's Support of the Building a Culture of Resilience and Saving Lives through Integrated Emergency Response to Disaster and Conflict Affected Populations in Afghanistan Program

Audit of Costs Incurred by Save the Children Federation Inc.

On September 24, 2018, USAID's Office of U.S. Foreign Disaster Assistance awarded Save the Children Federation Inc. a one-year $5 million grant for the Building a Culture of Resilience and Saving Lives through Integrated Emergency Response to Disaster and Conflict Affected Populations in

Afghanistan program. The program's objectives included reducing and mitigating disaster risks, and supporting returnees, internally displaced peoples, and vulnerable households through improved health care, hygiene, and other interventions. There were two no-cost modifications to the grant, which extended the period of performance through December 31, 2019.

SIGAR's financial audit, performed by Crowe LLP, reviewed $4,977,087 in costs charged to the grant from September 24, 2018, through December 31, 2019. Auditors found two material weaknesses and two significant deficiencies in Save the Children's internal controls, and two instances of noncompliance with the terms of the grant. Crowe identified $59,788 in questioned costs charged to the grant related to these issues.

Financial Audit 21-24-FA: USAID's Commercial Horticulture and Agricultural Marketing Program in Afghanistan

Audit of Costs Incurred by Roots of Peace

On February 1, 2010, USAID awarded Roots of Peace a $30,420,241 cooperative agreement to support the Commercial Horticulture and Agricultural Marketing Program, which was designed to increase Afghan farmers' productivity by creating jobs, opening new markets, and mainstreaming new agricultural practices. The cooperative agreement had an initial period of performance from February 1, 2010, through January 31, 2014. After 28 modifications, the end date changed to January 31, 2020, and funding increased to $71,292,850.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed $11,269,988 of total costs incurred and $3,402,183 in incurred cost share expenses from January 1, 2019, through January 31, 2020. Auditors identified two significant deficiencies in internal controls and two instances of noncompliance with the terms of the agreement. Davis Farr identified $27,963 in questioned costs charged to the agreement related to these issues.

Financial Audit 21-17-FA: U.S. Department of State's Community-Based Demining Projects in Afghanistan

Audit of Costs Incurred by Afghan Technical Consultants

The U.S. Department of State's Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement, awarded Afghan Technical Consultants (ATC) five grants to support community-based demining, humanitarian mine clearance, and conventional-weapons destruction projects in Afghanistan. Under the grants, ATC performed a variety of tasks, including clearing landmines to reduce civilian casualties and to provide safe land for farming, grazing, and human habitation. The budgets for all five grants totaled $6,376,420, and the period of performance was from December 2, 2015, through March 31, 2019. After nine amendments, the end date changed to May 31, 2019; the budget remained the same.

SIGAR's financial audit, performed by Conrad LLP, reviewed $6,376,420 in costs incurred for the five grants from December 2, 2015, through May 31, 2019. Auditors identified four findings. Conrad classified three findings with deficiencies, two of which were significant, in ATC's internal controls, and three instances of noncompliance with the terms of the grants. Conrad identified $8,087 in questioned costs charged to the grants related to these issues.

Financial Audit 21-23-FA: USAID's Initiative to Strengthen Local Administrations in Afghanistan

Audit of Costs Incurred by Tetra Tech ARD Inc.

On February 1, 2015, USAID awarded a cost plus-fixed-fee contract for $62,364,687 to Tetra Tech ARD Inc. to support the Initiative to Strengthen Local Administrations project. USAID initiated the project to improve provincial government planning, citizens' representation, and service delivery throughout Afghanistan. The contract included a period of performance from February 1, 2015, through January 31, 2020. USAID modified the contract 13 times, which decreased the total estimated cost to $48 million, and extended the period of performance to July 31, 2020.

SIGAR's financial audit, performed by Crowe LLP, reviewed $12,180,521 in costs charged to the contract from October 1, 2018, through January 31, 2020. Auditors found no deficiencies in ARD's internal controls. However, they found one instance of noncompliance with the terms of the contract. Accordingly, Crowe identified $1,139 in questioned costs charged to the contract related to these issues.

Financial Audit 21-31-FA: USAID's Facilitating Afghanistan's Sustainability Through Emergency Response Program

Audit of Costs Incurred by the International Rescue Committee Inc.

USAID's Office of U.S. Foreign Disaster Assistance awarded the International Rescue Committee Inc. three grants to support the three phases of USAID's Facilitating Afghanistan's Sustainability Through Emergency Response program. The grants' purposes were to provide emergency shelter, cash, and hygiene-related services to people affected by disasters, and provide disaster risk-reduction activities and training in eight provinces. The budgets for the grants totaled $10,589,589, and their collective period of performance was from September 29, 2016, through September 28, 2019. After two modifications, the end date changed to December 31, 2019, but the budget did not change.

SIGAR's financial audit, performed by Crowe LLP, reviewed $10,481,094 in costs incurred for the three grants from September 29, 2016, through December 31, 2019. Auditors found two material weakness in IRC's internal controls and one instance of noncompliance with the terms of the grants. Crowe did not identify any questioned costs.

INSPECTIONS

Inspection Report Issued

SIGAR issued two inspection reports this quarter, reviewing the Kandahar Solar Power Plant and the Kabul National Military Hospital. A list of ongoing inspections can be found in Appendix C of this quarterly report.

Inspection 21-30-IP: Kandahar Solar Power Plant

Project Was Generally Completed According to Contract Requirements

In February 2017, USAID awarded Dynasty Oil & Gas Private Limited (Dynasty), an Indian firm, a $10 million firm-fixed-price contract to design, construct, operate, and maintain a 10-megawatt solar power plant. In February 2017, Dynasty also signed a 15-year power-purchase agreement with Da Afghanistan Breshna Sherkat (DABS), Afghanistan's power utility. This agreement requires Dynasty to sell, and DABS to purchase, all of the plant's generated electricity. On September 28, 2019, the solar power plant became commercially operational.

During site visits to the Kandahar solar power plant from August 31 to September 3, 2020, SIGAR inspectors found that Dynasty's plant construction generally met contract requirements. However, SIGAR inspectors found that Dynasty appeared to have installed prohibited piping material from Iran, and that some of Dynasty's electrical workmanship was substandard and created a safety and fire hazard. Lastly, SIGAR inspectors found that some maintenance issues—nonfunctional security cameras, cracks in the boundary wall and the control building's roof, and mortar missing in the boundary wall's foundation—are starting to surface.

SIGAR inspectors also found that the Kandahar solar power plant is generating electricity, but DABS is not using all of it due to technical issues with DABS's electrical grid. In addition, DABS has not paid Dynasty for all the generated electricity, despite its contractual obligation to do so. Dynasty's ability to continue operations is threatened due, in part, to DABS's unpaid invoices. If the project fails, it could affect future private investment in Afghanistan. This report made no recommendations pertaining to the DABS electrical grid being unable to accept all of the energy produced by Dynasty, or to the outstanding invoices, because these issues are between DABS and Dynasty.

In this report, SIGAR made two recommendations to the USAID Mission Director for Afghanistan to (1) determine whether Dynasty violated contract terms citing the Federal Acquisition Regulation in the installation of Iranian-manufactured piping and take appropriate action to hold the contractor accountable; and (2) advise Dynasty about the faulty wiring connections and unsecured exposed wiring that are creating a safety and fire hazard, as well

ISSUED INSPECTIONS REPORTS

- Inspection 21-30-IP: Kandahar Solar Power Plant: Project Was Generally Completed According to Contract Requirements
- Inspection 21-32-IP: Kabul National Military Hospital: Installation of New Elevators and Dumbwaiters Generally Met Contract Requirements, but a Construction Deficiency and Inadequate Maintenance Could Affect Operations

as the maintenance issues involving the cracked concrete and missing mortar, so that Dynasty can take whatever action it deems appropriate.

Inspection 21-32-IP: Kabul National Military Hospital

Installation of New Elevators and Dumbwaiters Generally Met Contract Requirements, but a Construction Deficiency and Inadequate Maintenance Could Affect Operations

On September 26, 2017, the U.S. Army Corps of Engineers (USACE) awarded a $4.02 million firm-fixed-price contract to Macro Vantage Levant (MVL), a United Arab Emirates company, to remove and replace 13 elevators and three dumbwaiters at Kabul National Military Hospital, and to make improvements in supplying power to the new elevators. USACE made one contract modification, which increased the contract value to approximately $4.05 million, but did not change the contract's completion date. MVL completed its work on time on November 2, 2019. All project warranties expired by November 2, 2020.

During September 2020 site visits, SIGAR inspectors found that MVL generally replaced the new elevators and dumbwaiters according to contract requirements. However, SIGAR inspectors found a construction deficiency involving three elevators with a lower weight-carrying capacity than the contract required, which could affect hospital operations. The contract required each of these three elevators to have a maximum weight-carrying capacity of 1,157 pounds. However, the installed elevators were found to have a weight capacity of 882 pounds. SIGAR notified USACE of this issue in November 2020.

On February 4, 2021, the USACE Afghanistan contracting chief notified MVL that the three under-capacity elevators did not meet the contract technical requirements and specifications, and that as a result, the government "requires a credit equal to the cost of the materials" of the installed elevators. Based on a review of MVL's price proposal, USACE identified the proposed cost for the three elevators to be $535,750. MVL said on February 8, 2021, that the government accepted the proposed capacity changes to the elevators and is not entitled to the requested credit. USACE has requested information from MVL showing the installed elevators' actual cost.

The hospital is using most of the newly installed elevators and dumbwaiters. However, SIGAR is concerned about the technical capabilities of the personnel maintaining them, specifically that the hospital's maintenance staff does not have the adequate skills, funding, or plans in place to address elevator-maintenance issues. Some examples of current issues that need to be addressed: the only elevator in the four-story surgery annex is not functioning due to water damage, and two elevators in the main hospital building are missing handrails.

SIGAR made two recommendations in the report: (1) that the commander of the Combined Security Transition Command-Afghanistan notify the Afghan Ministry of Defense (MOD) of the construction deficiency and maintenance issues so that the MOD can take whatever action it deems appropriate to (a) address the lower weight-carrying capacity of the three elevators installed in the hospital's main building; (b) repair the surgery annex's only elevator, which is not functioning; and (c) replace the missing handrails in the hospital's two main building elevators; and (2) that the USACE commanding general and chief of engineers determine the cost difference between the $535,750 bid price for the hospital's three lower-capacity elevators and the actual installation cost, whether MVL should reimburse the U.S. government for the cost difference, and, if appropriate, take action to recover funds.

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 11 recommendations contained in eight performance-audit, inspection, and financial-audit reports.

From 2009 through March 2021, SIGAR issued 410 audits, alert letters, and inspection reports, and made 1,149 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,054 of these recommendations, about 92%. 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 242 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

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 95 open recommendations. Of these recommendations, 23 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.

ISSUED LESSONS-LEARNED REPORTS

- SIGAR 21-16-LL: Elections: Lessons from the U.S. Experience in Afghanistan
- SIGAR 21-18-LL: Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan

LESSONS LEARNED

SIGAR's Lessons Learned Program (LLP) was created to identify lessons and make recommendations to Congress and executive agencies on ways to improve current and future reconstruction efforts.

The program has issued nine reports to date, including two reports this quarter: on elections and on gender equality. Three reports are currently in development on topics critical to Afghanistan after the U.S. military withdrawal. These will review monitoring and evaluation of reconstruction contracting, police in conflict, and the overall U.S. reconstruction experience over the past 20 years.

LLP staff briefed the elections report to a gathering of election experts assembled by International Institute for Democracy and Electoral Assistance, the office of Senator Chuck Grassley, and the U.S. Institute of Peace. Further briefings are planned for the Electoral Support Group at their next meeting in Kabul, a group of Afghan election observer organizations, a group of democracy-focused academics in Afghanistan, and the United Nations Assistance Mission in Afghanistan.

LLP staff briefed the gender-equality report to the offices of Senator Jeanne Shaheen and Representative Ben Cline; Ambassador (ret.) Ronald Neumann, president of the American Academy of Diplomacy; Human Rights Watch; and 15 members of the U.S.-Afghan Women's Council, a public-private partnership that convenes governments, civil society, and the private sector with the goal of supporting Afghan women and girls. LLP staff also guest-lectured on the report at the National Defense University.

In response to current political discussions on the future of U.S. and international donor assistance to the Afghan National Police, LLP staff briefed Resolute Support, U.S. Embassy Kabul, British Embassy Kabul, and the Netherlands Embassy Kabul on SIGAR's preliminary findings of its ongoing study identifying lessons from U.S. and international foreign police assistance from 2001 to 2021.

Elections: Lessons from the U.S. Experience in Afghanistan

On February 2, SIGAR issued its eighth Lessons Learned Program report, *Elections: Lessons from the U.S. Experience in Afghanistan*. The report identifies lessons to inform U.S. policies and actions regarding electoral support. These lessons are relevant for Afghanistan, where the United States will likely remain engaged in the coming years, and for election support efforts in other conflict-affected countries. The report provides recommendations to executive-branch agencies for improving such efforts, as well as matters for consideration by the Afghan government.

The report's findings highlight the difficulty of building a credible electoral process in a challenging environment. SIGAR found that U.S. and international electoral assistance has yielded several improvements. However, because donor support often recedes after an election, many of those improvements have not lasted beyond the end of each electoral cycle. As currently structured, donor support focuses on the short-term and important goal of simply ensuring that elections are held. If the long-term goal is ensuring Afghanistan has a sustainable democratic process, U.S. and international partners may want to focus more attention on building the capacity of Afghanistan's electoral institutions.

Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan

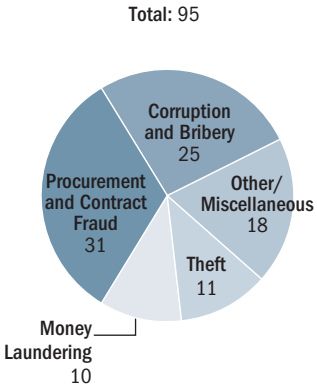
On February 17, 2021, SIGAR issued its ninth Lessons Learned Program report, *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*. The report examines U.S. efforts since 2002 to support Afghan women and girls and advance gender equality. The report investigates the historical context of these efforts, U.S. strategies for promoting gender equality, and how agencies implemented those strategies. The report examines the evidence for gains made by women and girls, and ongoing barriers to progress. Further, the report assesses 24 U.S. programs to better understand what did and did not work, and what assumptions and theories of change drove U.S. activities. Finally, the report looks at future threats to and opportunities for advancing Afghan women and girls—in the midst of conflict, poverty, a global pandemic, and the prospect of an Afghan government in which the Taliban exerts considerable influence.

The U.S. government has disbursed more than $787.4 million for activities primarily intended to support Afghan women and girls. However, because hundreds of other U.S. programs and projects included an unquantified gender component, this amount significantly understates the actual level of U.S. support for women, girls, and gender equality.

The report found that U.S. efforts to support Afghan women and girls yielded mixed results. Considerable investment across a range of sectors contributed to indisputable gains—especially in education and maternal health. Yet this examination of 24 U.S. gender-related programs also revealed shortcomings. Some programs were designed based on assumptions that proved to be ill-suited to the Afghan context and the challenges that women and girls faced. In many cases, insufficient monitoring and evaluation of program activities made it impossible for U.S. agencies to assess the programs' actual impacts.

FIGURE 1.1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS



Source: SIGAR Investigations Directorate, 4/1/2021.

INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in one sentencing and $775,000 in restitution. SIGAR initiated three new cases and closed four, bringing the total number of ongoing investigations to 95.

To date, SIGAR investigations have resulted in 158 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total over $1.6 billion.

U.S. Contractor Sentenced for Submitting False Claims to Steal State Department Funds

On February 12, 2021, in the United States District Court for the District of Columbia, Oyetayo Fagbenro was sentenced to 12 months and one day of imprisonment, and 24 months' supervised release. In addition, he was ordered to pay restitution of $775,000. In December 2020, Fagbenro pleaded guilty to a criminal information (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment) charging one count of submitting false claims in connection with his role in a scheme to divert hundreds of thousands of dollars in State Department funds to his own use.

Between 2010 and 2015, the State Department awarded three grants for the construction of media centers at Afghan universities to HUDA Development Organization, an Afghan non-governmental organization controlled by Fagbenro. Between September 2010 and August 2012, Fagbenro received approximately $6.9 million for these projects. During that period, Fagbenro admitted he sent approximately $1.38 million from Afghan accounts funded by the State Department to people he knew and entities he controlled in the United States and other countries. Of the $1.38 million, Fagbenro admitted sending approximately $775,000 to friends, relatives, and corporate entities he controlled that had no connection to the purposes of the grants. He also admitted that in December 2012, he filed a document with the State Department for one of the grants, certifying he had spent the funds properly and that he needed additional funds to complete the project. Both these statements were false. As a result of Fagbenro's fraudulent activities, the financial loss to the State Department was approximately $775,000.

The case was investigated by SIGAR and the State Department Office of Inspector General.

Suspensions and Debarments

Since 2008, SIGAR has made 1,076 referrals, encompassing 582 individuals and 494 companies to date. As of March 31, 2021, SIGAR's efforts to utilize suspension and debarment to address fraud, corruption and poor performance in Afghanistan have resulted in a total of 141 suspensions and 582 finalized debarments/special entity designations of individuals and companies engaged in U.S.-funded reconstruction projects. An additional

31 individuals and companies have entered into administrative compliance agreements with the U.S. government in lieu of exclusion from contracting since the initiation of the program.

OTHER SIGAR OVERSIGHT ACTIVITIES

Inspector General Sopko Testifies Before the House Oversight and Reform Committee's Subcommittee on National Security

On March 16, 2021, Inspector General John Sopko testified before the House Oversight and Reform Committee's Subcommittee on National Security at a hearing entitled "The Special Inspector General for Afghanistan's 2021 High-Risk List." IG Sopko spoke about the eight key threats to the United States government's $144 billion reconstruction in Afghanistan and noted that success in the reconstruction mission would aid America's counterterrorism mission in Afghanistan. IG Sopko emphasized the Afghan government's heavy reliance on foreign assistance, the fact that Afghan security forces are nowhere near self-sufficient, and the negative impact that the potential withdrawal of over 13,000 U.S. and third-country national Department of Defense contractors by May 1, 2021, per the terms of the February 2020 U.S.-Taliban agreement, would have on Afghanistan's security. He also highlighted the missed opportunity by international donors to impose stricter conditionality regarding counternarcotics and anticorruption efforts on financial assistance pledged at the 2020 Geneva Donors Conference.

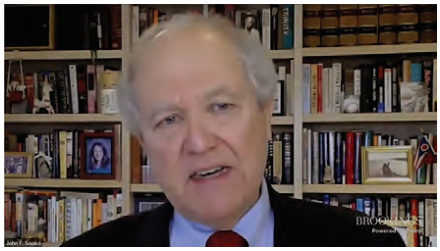
The subcommittee, led by Chairman Stephen Lynch (D-MA) and Ranking Member Glenn Grothman (R-WI), inquired about such issues as the future of the Afghan government if U.S. military forces and contractors were withdrawn by the May 1, 2021, target date stipulated in the February 2020 U.S.-Taliban agreement, the attitudes of the Taliban towards women's rights, the prevalence of "ghost soldiers" in the Afghan military, the threat corruption poses to the stability of the Afghan state, the extent to which assets provided to the Afghan government by the United States had gone unused or underutilized, and the impact of COVID-19 on Afghanistan's economy.

Inspector General Sopko Speaks at Center for Strategic and International Studies to Launch SIGAR's 2021 High-Risk List

On March 10, 2021, IG Sopko was hosted by the Center for Strategic and International Studies (CSIS) at a virtual event entitled "The Special Inspector General for Afghanistan Reconstruction High-Risk List." IG Sopko's remarks at the event, which was moderated by Dr. Anthony H. Cordesman, the Arleigh A. Burke Chair in Strategy at CSIS, focused on the eight key areas of the $144 billion U.S. reconstruction effort in Afghanistan that SIGAR has identified at being at serious risk of waste, fraud, abuse, or failure.

Anthony Cordesman, left, of the Center for Strategic and International Studies, hosted IG Sopko in a virtual discussion of SIGAR's *2021 High-Risk List.* (SIGAR photo)

IG Sopko emphasized the heavy reliance of the Afghan government and the Afghan security forces on international donor support, the ongoing threat that corruption poses to Afghanistan's stability, the impact that a withdrawal of U.S. contractors would have on the U.S. military's train, advise, and assist mission supporting Afghan security forces, and the dangers that declining donor support for Afghanistan's government, combined with ongoing corruption, posed to the sustainability and survivability of the Afghan state. IG Sopko also noted that the time was ripe for international donors to insist on stronger anticorruption efforts by the Afghan government and for donors to condition their financing to the Afghan government accordingly.



IG Sopko and Kate Bateman of SIGAR's Lessons Learned Program spoke at a Brookings Institution virtual event entitled "Women in Afghanistan and the Role of U.S. Support." (SIGAR photo)

Inspector General Sopko Speaks at Brookings Institution Event to Launch SIGAR Lessons Learned Report on U.S. Efforts to Support Gender Equality in Afghanistan

On February 17, 2021, IG Sopko spoke at a virtual Brookings Institution event entitled "Women in Afghanistan and the Role of U.S. Support." The event, led by Brookings Institution President and former International Security Assistance Force Commanding General John R. Allen, focused on SIGAR's lessons-learned report entitled *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*. IG Sopko provided the keynote address and focused his remarks on SIGAR's analysis that U.S. efforts to support Afghan women and girls have yielded mixed results, noting that while indisputable gains had been made for Afghan women and girls in the areas of education and healthcare, SIGAR had also found serious shortcomings in a number of U.S.-funded gender-related programs. IG Sopko also recommended that U.S. policymakers consider conditioning U.S. assistance to any future Afghan government on that government's demonstrated commitment to the protection of women and girls.

Following IG Sopko's keynote address, a panel discussion led by Brookings Institution Senior Fellow Vanda Felbab-Brown, and including SIGAR Gender Lessons Learned Project Lead Kate Bateman, Gender Integration Manager and Independent Consultant Belquis Barrai, and Founder and Executive Director of Afghan NGO LEARN, Pashtana Durrani, further discussed the report's findings, what U.S. assistance had (and had not) achieved, and concerns about what may happen to the rights of Afghan women and girls should the Taliban return to a formal governing role in Afghanistan.

SIGAR BUDGET

SIGAR is funded through September 30, 2021, under H.R. 133, Consolidated Appropriations Act, 2021, signed into law on December 27, 2020. This Act provides $54.9 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

SIGAR's staff count has remained steady since the last report to Congress, with 176 employees on board at the end of the quarter. SIGAR has 21 billets assigned to the U.S. Embassy Kabul, Afghanistan with 10 of those positions encumbered. Because of the COVID-19 pandemic and other uncertainties in Afghanistan, decisions on returning the other employees are on hold. SIGAR also employed four Afghan nationals in its Kabul office to support the Forward Operations, Investigations, and Audits Directorates. SIGAR supplemented its resident staff this quarter with one employee on short-term temporary duty in Afghanistan.

"While we will not stay involved in Afghanistan militarily, our diplomatic and humanitarian work will continue. We'll continue to support the government of Afghanistan. We will keep providing assistance to the Afghan National Defense and Security Forces."

—President Joseph R. Biden

Source: President Joseph R. Biden, Remarks by President Biden on the Way Forward in Afghanistan, White House, 4/14/2021.

2 RECONSTRUCTION UPDATE

RECONSTRUCTION UPDATE CONTENTS

Photo on previous page
President Biden places a wreath at Arlington National Cemetery to honor U.S. service members who died in Afghanistan, their families, and veterans, 4/14/2021. (U.S. Army photo by Elizabeth Fraser)

RECONSTRUCTION IN BRIEF

Section 2 of this quarterly report summarizes the key events of the reporting period as well as the programs and projects concerning Afghanistan reconstruction across four areas: Funding, Security, Governance, and Economic and Social Development

BIDEN ADMINISTRATION ANNOUNCES U.S TROOP WITHDRAWAL AMID HIGH VIOLENCE AND CASUALTIES

- On April 14, 2021, President Joseph R. Biden announced his decision to withdraw all U.S. troops from Afghanistan before September 11, 2021, the 20th anniversary of the terror attacks that prompted the U.S. intervention in the country.
- Enemy-initiated attacks from January 1 through March 31, 2021, increased nearly 37% compared to the same quarter last year, but decreased by approximately 10% compared to last quarter (October 1–December 31, 2020).
- After lower than usual civilian casualties during most of 2020, civilian casualties increased 29% this quarter (January 1–March 31, 2021) compared to the same period last year, according to the UN mission in Afghanistan.
- According to USFOR-A, ANDSF casualties occurring during January 1–March 31, 2021, were substantially higher than in January–March 2020, but slightly lower than in October–December 2020.

PEACE PROCESS REMAINS STALLED

- Afghan political leaders reacted to reported U.S. correspondence outlining new peace talks and a peace plan.
- A Taliban spokesman said the group would not participate in any conferences to make decisions about Afghanistan's future until all foreign troops leave the country.
- At a March 18 meeting in Moscow, the United States, Russian, Chinese, and Pakistani governments said they do not support restoring the Taliban's Islamic Emirate.

AFGHANISTAN FACES WORSENING HUMANITARIAN CRISIS

- About half of Afghanistan's population needs humanitarian aid in 2021 due to the health and socioeconomic impact of the COVID-19 pandemic, double the portion in need during 2020.
- The World Bank estimated that Afghanistan's economy contracted by 1.9% in 2020, with increasing urban poverty and unemployment levels due to the economic impact of the COVID-19 pandemic.
- In February 2021, Afghanistan launched a COVID-19 vaccination campaign after receiving an initial shipment of 500,000 vaccine doses from India.
- Some U.S. economic and social development program activities continued to be limited by the COVID-19 pandemic and funding constraints.

U.S. RECONSTRUCTION FUNDING

- Cumulative appropriations for reconstruction and related activities in Afghanistan since FY 2002 rose to $144.40 billion in the quarter.
- Of the $120.01 billion (83% of total) appropriated to the eight largest active reconstruction funds, about $7.48 billion remained for possible disbursement.
- DOD's latest *Cost of War Report*, dated December 31, 2020, said its cumulative obligations for Afghanistan, including U.S. warfighting and reconstruction, had reached $824.9 billion. Cumulative Afghanistan reconstruction and related obligations reported by State, USAID, and other civilian agencies reached $48.5 billion.
- The Costs of War Project at Brown University's Watson Institute issued an estimate of Afghanistan war costs of $2.26 trillion, far in excess of DOD's estimate. The Watson number includes DOD and civilian agency costs in Afghanistan and Pakistan, a portion of DOD costs since 9/11 above a baseline amount, veterans' medical and disability costs, and interest costs on war-related borrowing.

STATUS OF FUNDS CONTENTS

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 March 31, 2021, the United States government had appropriated or otherwise made available approximately $144.40 billion in funds for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

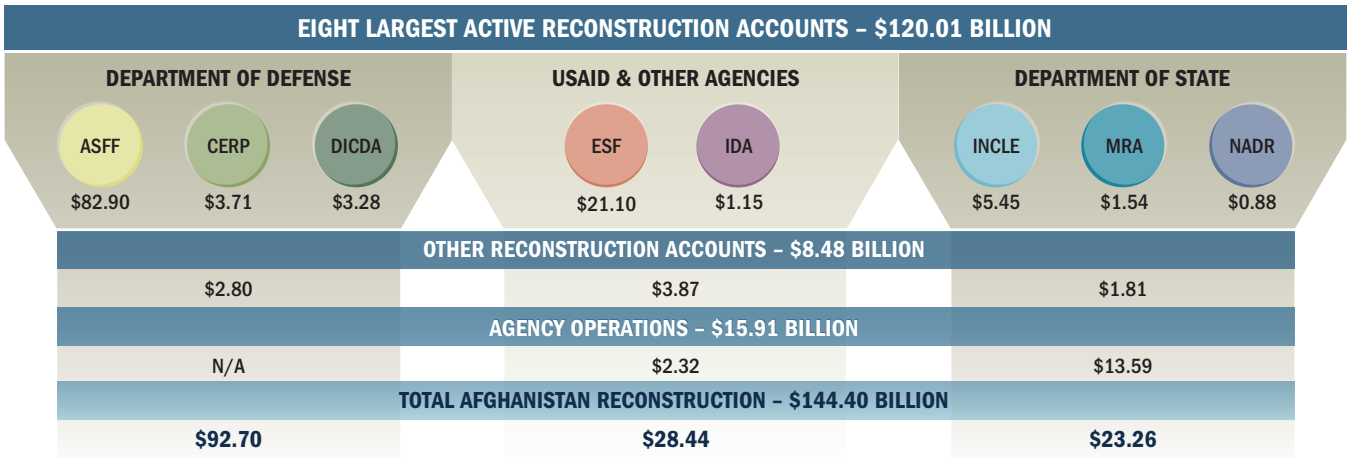
- $88.32 billion for security (including $4.60 billion for counternarcotics initiatives)
- $36.03 billion for governance and development (including $4.37 billion for counternarcotics initiatives)
- $4.14 billion for humanitarian aid
- $15.91 billion for agency operations

Figure 2.1 shows the eight largest active U.S. funds that contribute to these efforts. SIGAR previously reported on the nine largest active funds, but one of these funds, the Public Law 480 Title II account, is no longer used to provide food aid to Afghanistan, so has been removed from this section of SIGAR's reporting.

ASFF: Afghanistan Security Forces Fund
CERP: Commanders' Emergency Response Program
DICDA: Drug Interdiction and Counter-Drug Activities
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

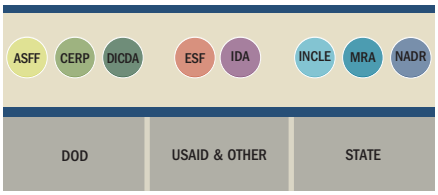
FIGURE 2.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION EFFORTS ($ BILLIONS)



Note: Numbers have been rounded.

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



The amount provided to the eight largest active U.S. funds represents more than 83.1% (more than $120.01 billion) of total reconstruction assistance to Afghanistan since FY 2002. Of this amount, nearly 91.2% (nearly $109.45 billion) has been obligated, and nearly 88.5% (more than $106.15 billion) has been disbursed. An estimated $6.38 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

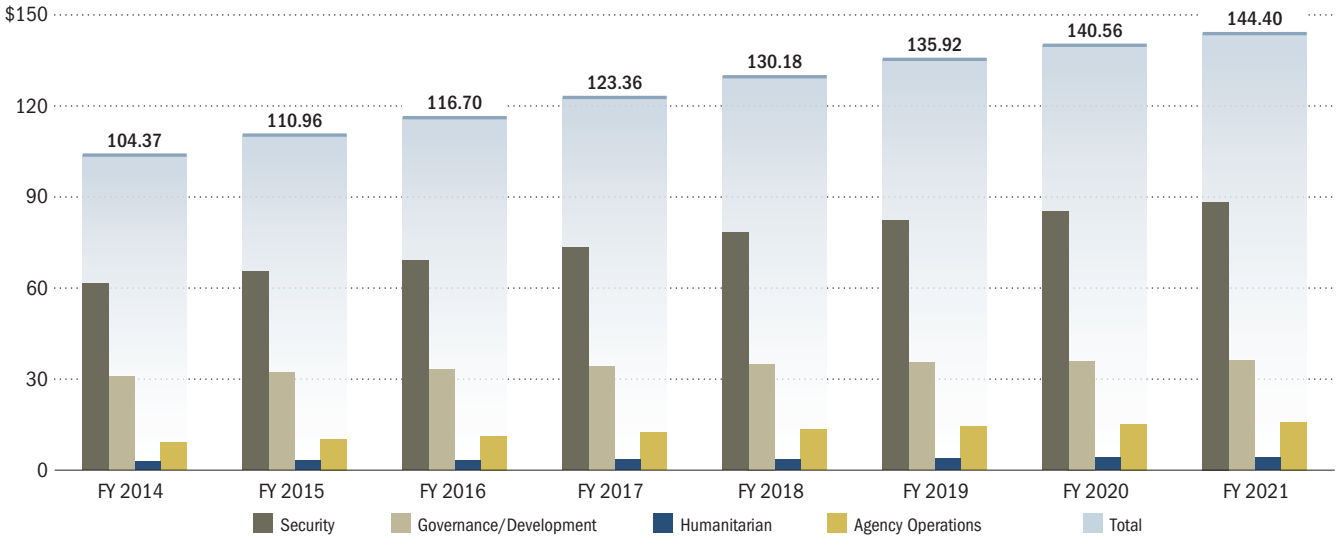
U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

As of March 31, 2021, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately $144.40 billion, as shown in Figure 2.2. This total comprises four major categories of reconstruction and related funding: security, governance and development, humanitarian, and oversight and operations. Approximately $8.97 billion of these funds support counternarcotics initiatives that crosscut the categories of security ($4.60 billion) and governance and development ($4.37 billion). For complete information regarding U.S. appropriations, see Appendix B.

President Donald J. Trump signed the Consolidated Appropriations Act, 2021 (H.R. 133) into law on December 27, 2020, providing appropriations for all agencies active in Afghanistan, including the Departments of Defense, State, and Justice; the U.S. Agencies for International Development and Global Media; the U.S. International Development Finance Corporation; and SIGAR. Three appropriations were specifically targeted for Afghanistan, consisting of the Afghanistan Security Forces Fund (ASFF), the Commanders' Emergency Response Program (CERP), and the SIGAR appropriation. These appropriations, totaling $3.10 billion, combined with $0.73 billion from other Congressional and agency actions,

FIGURE 2.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF MARCH 31, 2021 ($ BILLIONS)



Note: Numbers have been rounded.

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

make up the FY 2021 appropriations of $3.84 billion through March 31, 2021, as shown in Figure 2.3.

Additional funds will become available for Afghanistan reconstruction over the next two quarters of FY 2021, principally through the allocation by Congress and State through the Section 653(a) process of appropriated FY 2021 foreign assistance funds to accounts such as the Economic Support Fund (ESF) and International Narcotics Control and Law Enforcement (INCLE) account for Afghanistan and other countries.

Since 2002, the United States has provided nearly $17.05 billion in on-budget assistance to the government of Afghanistan. This includes nearly $11.09 billion provided to Afghan government ministries and institutions, and nearly $5.96 billion 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). Table 2.1 shows U.S. on-budget assistance disbursed to the Afghan government and multilateral trust funds.

TABLE 2.1

U.S. ON-BUDGET ASSISTANCE TO AFGHANISTAN SINCE 2002 ($ MILLIONS)

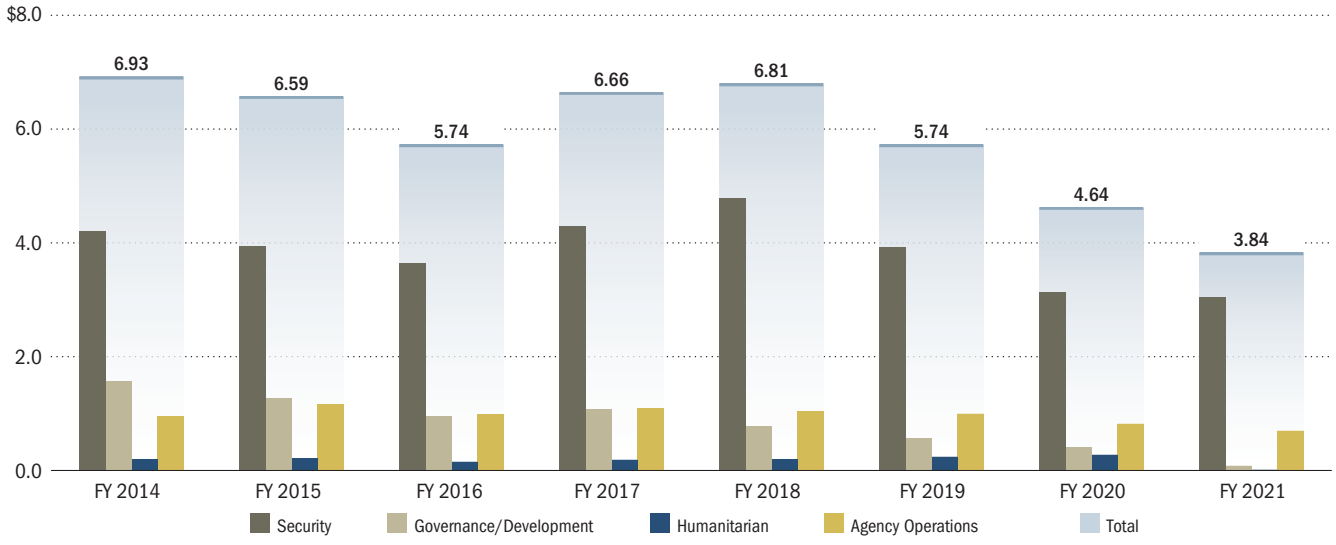
	Disbursements
Total On-Budget Assistance	**$17,045.01**
Government-to-Government	**11,088.07**
DOD	10,230.43
USAID	772.46
State	85.19
Multilateral Trust Funds	**5,956.93**
ARTF	4,127.68
LOTFA	1,675.58
AITF	153.67

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 4/13/2021; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 4/9/2021; World Bank, ARTF: Administrator's Report on Financial Status as of January 19, 2021 (end of 1st month of FY 1400), accessed 4/11/2021; UNDP, LOTFA Receipts 2002–2021 (Combined Bilateral and MPTF), updated 3/31/2021, in response to SIGAR data call, 4/9/2021.

FIGURE 2.3

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.

U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

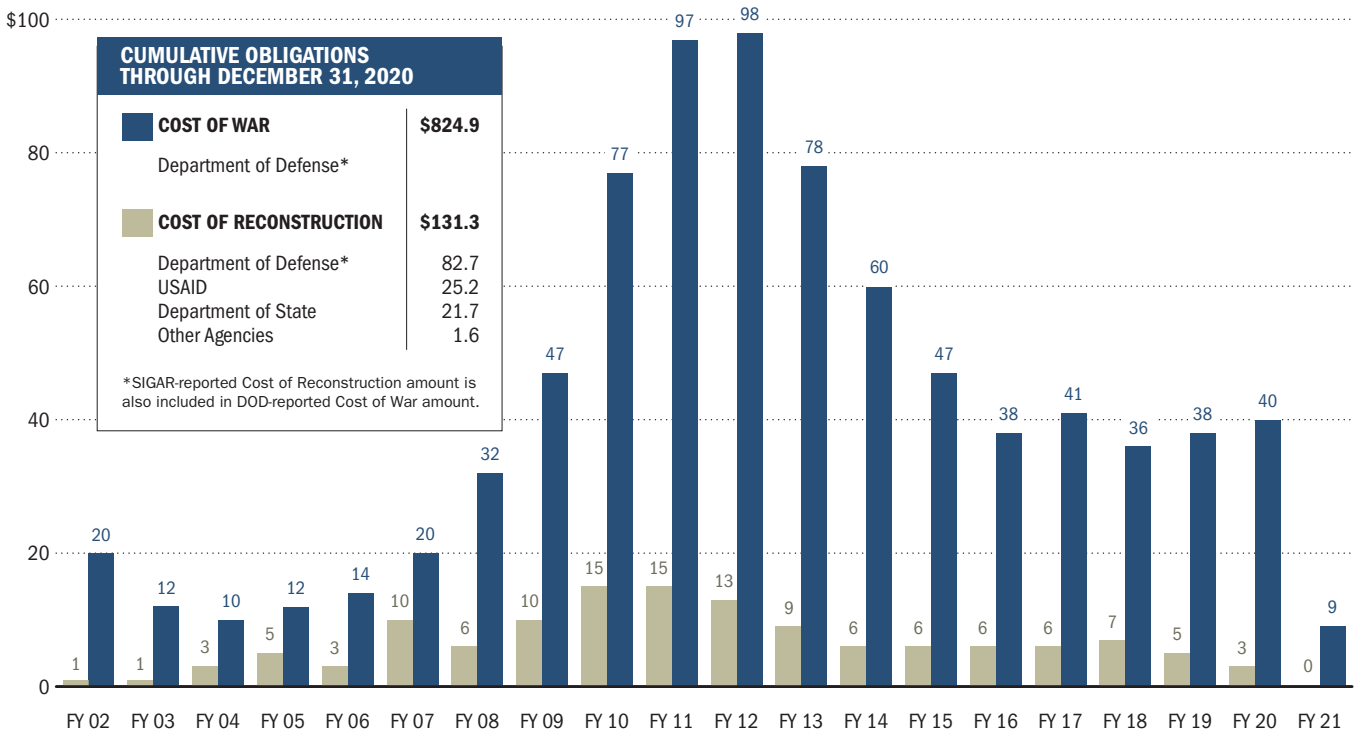
DOD's latest *Cost of War Report*, dated December 31, 2020, said its cumulative obligations for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including U.S. warfighting and reconstruction, had reached $824.9 billion.[1] DOD and SIGAR jointly provide oversight for DOD security-related reconstruction funding amounting to $82.7 billion of this amount. State, USAID, and other civilian agencies report cumulative obligations of $48.5 billion for Afghanistan reconstruction, which when added to the DOD amount results in $131.3 billion obligated for Afghanistan reconstruction through that date, as shown in Figure 2.4. These reconstruction costs equal approximately 16% of all funds obligated by DOD for Afghanistan since 2001.

Costs of War Project Sees Higher Costs than DOD

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

FIGURE 2.4

AFGHANISTAN COST OF WAR AND RECONSTRUCTION, ANNUAL AND CUMULATIVE OBLIGATIONS FY 2002 TO FY 2021 Q1 ($ BILLIONS)



Note: Numbers have been rounded. Cumulative obligations reported by DOD for the Cost of War through December 31, 2020, differ markedly from cumulative appropriations through March 31, 2021, as presented elsewhere in the Status of Funds section, because the former figures do not include unobligated appropriations and DOD Cost of War reporting lags by one quarter.

Source: DOD, Cost of War Monthly Report, Total War-related Obligations by Year Incurred, data as of December 31, 2020. 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, 1/30/2021. Obligation data shown against year funds appropriated.

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.[2]

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 of the Watson report's assumptions or the accuracy of its calculations.

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated nearly $144.40 billion for reconstruction and related activities in Afghanistan, of which more than $120.01 billion was appropriated to the eight largest active reconstruction accounts. As of March 31, 2021, approximately $7.48 billion of the amount appropriated to these eight accounts remained for possible disbursement, as shown in Table 2.2 and Figure 2.5.

TABLE 2.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FY 2002 TO MARCH 31, 2021 ($ BILLIONS)

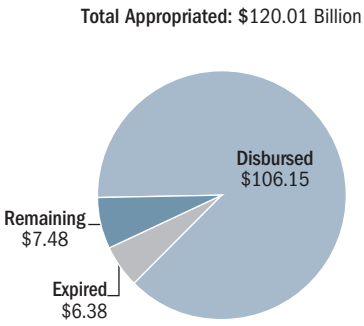
	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)	$82.90	$75.29	$74.42	$4.81
Economic Support Fund (ESF)	21.10	20.03	18.23	1.98
International Narcotics Control and Law Enforcement (INCLE)	5.45	5.16	4.67	0.55
Commanders' Emergency Response Program (CERP)	3.71	2.29	2.29	0.00
Drug Interdiction and Counter-Drug Activities (DICDA)	3.28	3.28	3.28	0.00
Migration and Refugee Assistance (MRA)	1.54	1.53	1.50	0.02
International Disaster Assistance (IDA)	1.15	1.12	1.01	0.11
Non-Proliferation, Antiterrorism, Demining, and Related (NADR)	0.88	0.74	0.74	0.00
Total Eight Largest Active Accounts	**120.01**	**109.45**	**106.15**	**7.48**
Other Reconstruction Funds	8.48			
Agency Operations	15.91			
Total	**$144.40**			

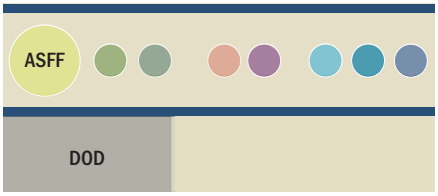
Note: Numbers have been rounded. The amount remaining reflects the total disbursement potential of the eight largest active reconstruction accounts after deducting approximately $6.38 billion that has expired. Expired funds equal the amount appropriated but not obligated after the period of availability for obligation has ended and thereafter includes amounts deobligated and canceled. The amount remaining for potential disbursement for Other Reconstruction Funds is less than $50 million; for Agency Operations the amount can not be determined but is most often less than the most recent annual appropriation.

Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, and USAID, 4/19/2021.

FIGURE 2.5

STATUS OF APPROPRIATED FUNDS, EIGHT LARGEST ACTIVE ACCOUNTS AS OF MARCH 31, 2021 ($ BILLIONS)





ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

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.

Source: GAO, Glossary of Terms Used in the Federal Budget Process, 9/2005.

AFGHANISTAN SECURITY FORCES FUND

Congress has 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 is Combined Security Transition Command-Afghanistan (CSTC-A).

President Donald J. Trump signed the Consolidated Appropriations Act, 2021, into law on December 27, 2020, which under Division C-Department of Defense Appropriations Act, 2021, provided an appropriation of $3.05 billion for ASFF FY 2021 and a rescission of $1.10 billion for ASFF FY 2020. This funding decrease for ASFF FY 2020 reduced the original appropriation from $4.20 billion to an adjusted appropriation of $3.10 billion, as shown in Figure 2.6.[3]

As of March 31, 2021, cumulative appropriations for ASFF stood at nearly $82.90 billion, with more than $75.29 billion having been obligated, and more than $74.42 billion disbursed, as shown in Figure 2.7. DOD reported that cumulative obligations increased by nearly $544.99 million during the quarter ending March 31, 2021, and that cumulative disbursements increased by nearly $422.08 million.[4]

FIGURE 2.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR
($ BILLIONS)

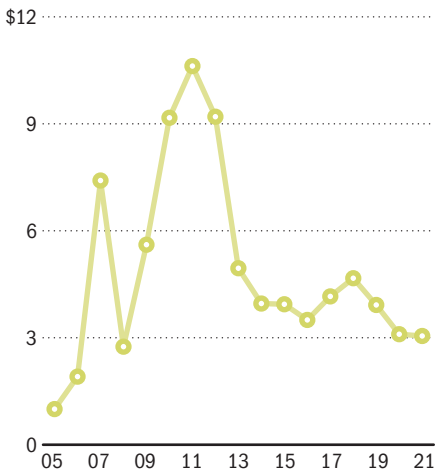
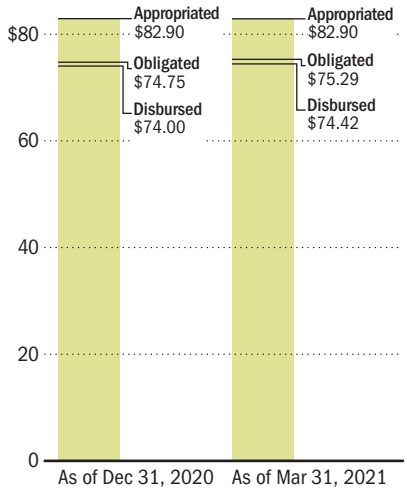


FIGURE 2.7

ASFF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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, and $604 million from FY 2019 ASFF 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, and $1.10 billion from FY 2020 in Pub. L. No. 116-260.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2021," 4/16/2021; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020," 1/19/2021; Pub. L. Nos. 116-260, 116-93, 115-141, 115-31, 114-113, 113-235, 113-76, and 113-6; OSD Comptroller, 16-22 PA: Omnibus 2016 Prior Approval Request, 6/30/2016.

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 beginning with its ASFF budget request for FY 2019, submitted to Congress in February 2018, and with its reporting beginning on October 1, 2018. The new framework restructures 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 consists of the ANA, ANP, AAF, and ASSF BAGs.

As shown in Figure 2.8, ASFF disbursements for the new AAF and ASSF BAGs, amounting to $1.43 billion and $0.82 billion, respectively, over the FY 2019 to FY 2021 period through March 31, 2021, together account for $2.25 billion or 46% of total disbursements of $4.91 billion over this period.

Funds for each BAG are further allocated to four subactivity groups (SAGs): Sustainment, Infrastructure, Equipment and Transportation, and Training and Operations. As shown in Figure 2.9, ASFF disbursements of $37.07 billion for ANDSF Sustainment constituted 50% of total cumulative ASFF expenditures of $73.86 billion through March 31, 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 2.8

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

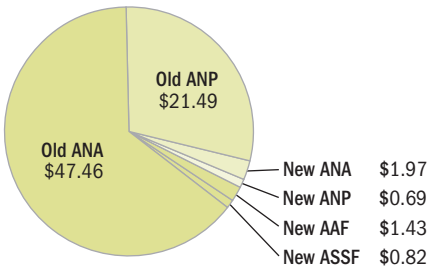
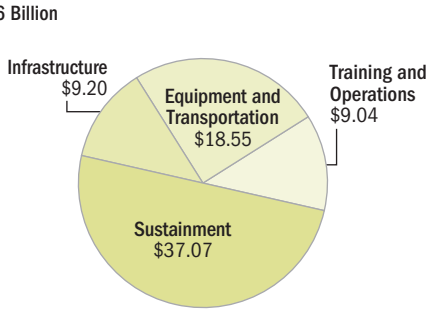


FIGURE 2.9

ASFF DISBURSEMENTS BY SUBACTIVITY GROUP FY 2005 TO FY 2021 Q2 ($ 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 $0.57 billion, that are included in total ASFF disbursements of $74.42 billion as presented in Figure 2.7.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2021," 4/16/2021.

ASFF Budgeting Requirements

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.

The annual DOD appropriations act sets 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 be 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 approve 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, the DOD is required to notify Congress prior to obligating funds for any new projects or transfer of funds between budget subactivity groups in excess of $20 million.[5]

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. The DOD's execution of its spending plans for the ASFF FY 2019 and ASFF FY 2020 appropriations is presented below in Table 2.3, and the details of its budgets for the ASFF FY 2019, ASFF FY 2020, and ASFF FY 2021 appropriations are presented on the opposite page in Table 2.4.

TABLE 2.3

ASFF FY 2019 AND ASFF FY 2020 BUDGET EXECUTION THROUGH MARCH 31, 2021 ($ MILLIONS)

	ASFF FY 2019			ASFF FY 2020		
Budget Activity Groups	Budget (FAP 19-5)	Obligations	Disbursements	Budget (FAP 20-3)	Obligations	Disbursements
Afghan National Army	$1,528.99	$1,443.34	$1,388.70	$1,257.18	$939.12	$581.28
Afghan National Police	665.00	542.13	512.68	439.25	311.83	173.64
Afghan Air Force	995.95	893.63	878.32	988.83	651.79	555.24
Afghan Spec. Sec. Forces	730.06	694.21	612.69	414.73	277.14	204.11
Total	**$3,920.00**	**$3,573.32**	**$3,392.39**	**$3,099.98**	**$2,179.87**	**$1,514.27**

Note: Numbers have been rounded. The ASFF FY 2020 budget reflects the $1.10 billion rescinded from the account in the Department of Defense Appropriation Act, 2021, enacted on December 27, 2020. Disbursement totals exclude undistributed obligations and disbursements. The ASFF FY 2021 account has recorded obligations of $29.90 million and no disbursements through March 31, 2021.

Source: DOD, AR(M) Appropriation Status by FY Program and Subaccounts March 2021, 4/16/2021; DOD, Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2019, 19-5, July 2020, 10/13/2020; and Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2020, 20-3, March 2021, 4/8/2021.

NATO ANA Trust Fund

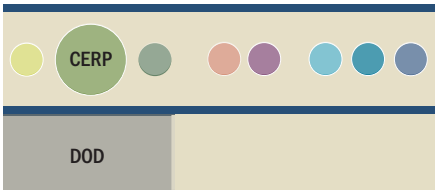
The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) has contributed nearly $1.70 billion to ASFF for specific projects funded by donor nations through March 31, 2021; ASFF has returned more than $456.28 million of these funds following the cancellation or completion of these projects. DOD has obligated more than $1.05 billion and disbursed more than $956.06 million of NATF-contributed funds through ASFF through March 31, 2021.[6] These amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures 2.6 and 2.7.

TABLE 2.4

BUDGETS FOR ASFF FY 2019, ASFF FY 2020, AND ASFF FY 2021 APPROPRIATIONS ($ MILLIONS)

	ASFF FY 2019 Budget (FAP 19-5, July 2020)	ASFF FY 2020 Budget (FAP 20-3, March 2021)	ASFF FY 2021 Budget (FAP 21-1, January 2021)
Afghanistan Security Forces Fund, Total	**$3,920.00**	**$3,099.98**	**$3,047.61**
Afghan National Army, Total	**1,528.99**	**1,257.18**	**994.15**
Sustainment, Total	**1,358.52**	**1,132.53**	**963.57**
Personnel	553.51	413.93	561.69
Ammunition	87.55	93.69	46.12
Communications and Intelligence	112.90	121.94	70.40
Petroleum, Oil, and Lubricants	275.96	146.24	76.59
All Other	328.61	356.73	208.77
Infrastructure, Total	34.69	37.91	**0.22**
Equipment and Transportation, Total	33.55	52.88	**4.70**
Training and Operations, Total	102.24	33.86	**25.66**
Afghan National Police, Total	**665.00**	**439.25**	**448.38**
Sustainment, Total	**538.23**	**384.40**	**392.98**
Petroleum, Oil, and Lubricants	152.67	80.00	57.05
All Other	385.56	304.40	335.93
Infrastructure, Total	**0.59**	**6.13**	**0.45**
Equipment and Transportation, Total	**14.84**	**13.44**	**28.03**
Training and Operations, Total	**111.34**	**35.27**	**26.92**
Afghan Air Force, Total	**995.95**	**988.83**	**818.05**
Sustainment, Total	**694.13**	**555.86**	**537.76**
Personnel	15.08	19.70	41.56
Ammunition	96.88	46.63	65.80
Petroleum, Oil, and Lubricants	56.86	48.23	37.83
Aircraft Contracted Support	511.26	425.77	370.00
All Other	14.06	15.53	22.59
Infrastructure, Total	**1.66**	**3.44**	**0.00**
Equipment and Transportation, Total	**63.97**	**56.28**	**45.98**
Aircraft	63.73	50.84	40.00
Other Equipment and Tools	0.24	5.44	5.98
Training and Operations, Total	**236.19**	**373.25**	**234.30**
Afghan Special Security Forces, Total	**730.06**	**414.73**	**787.03**
Sustainment, Total	**371.29**	**305.68**	**597.90**
Aircraft Sustainment	148.38	159.52	260.14
Personnel	113.14	68.61	132.30
All Other	109.77	77.55	205.46
Infrastructure, Total	**18.83**	**9.91**	**1.53**
Equipment and Transportation, Total	**113.44**	**71.98**	**18.69**
Training and Operations, Total	**226.50**	**27.15**	**168.91**

Source: DOD, ASFF FAP 19-5, response to SIGAR data call, 10/13/2020; and ASFF FAP 20-3 and ASFF FAP 21-1, response to SIGAR data call, 4/8/2021.



CERP FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

COMMANDERS' EMERGENCY RESPONSE PROGRAM

The Commanders' Emergency Response Program (CERP) enables U.S. commanders in Afghanistan to respond to urgent, small-scale, humanitarian relief and reconstruction requirements in their areas of responsibility by supporting programs that will immediately assist the local population. Funding under this program is restricted to small projects whose cost may not exceed $500,000.[7]

The Department of Defense Appropriations Act, 2021, decreased the annual appropriation for CERP from $5.0 million in FY 2020 to $2.0 million in FY 2021, bringing total cumulative funding to more than $3.71 billion. House Report 116-453 accompanying the Appropriations Act states that "the Committee believes that after nearly two decades the time has come to wind down this program [CERP]. The Committee directs the Secretary of Defense to transition activities to the Afghanistan Security Forces and other agencies of the United States government, as appropriate, and to phase out this program during fiscal year 2021."[8]

Notably, CERP annual appropriations had equaled or exceeded $400.00 million per year during the FY 2008–FY 2012 period, as shown in Figure 2.10, and nearly $1.12 billion in appropriations from this period were realigned to other Operations and Maintenance, Army account requirements, or expired without being disbursed. DOD reported that CERP cumulative appropriations, obligations, and disbursements stood at approximately $3.71 billion, $2.29 billion, and $2.29 billion, respectively, at March 31, 2021, as shown in Figure 2.11.[9]

FIGURE 2.10

CERP APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

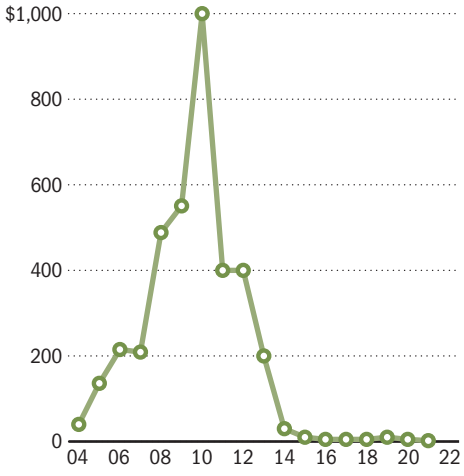
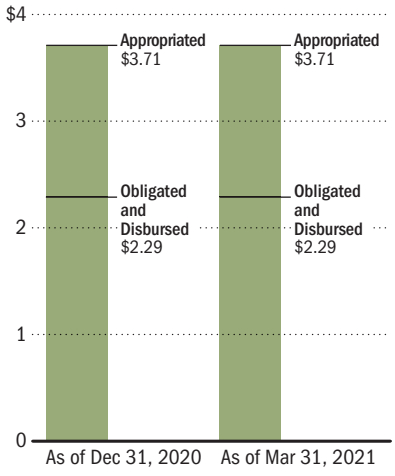


FIGURE 2.11

CERP FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers. Analysis includes data from a draft DOD financial report because the final version had not been completed when this report went to press.

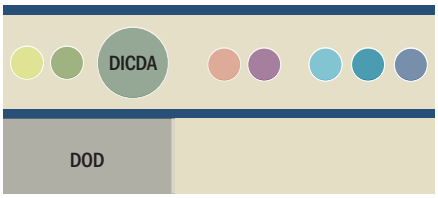
Source: DOD, response to SIGAR data call, 4/19/2021 and 1/15/2021; OMB, response to SIGAR data call, 1/4/2013; Pub. L. Nos. 115-141, 115-31, 114-113, 113-235, 113-76, 113-6, 112-74, and 112-10.

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES

The Drug Interdiction and Counter-Drug Activities (DICDA), Defense appropriation provided funding for efforts intended to stabilize Afghanistan by combating the drug trade and related activities. The DOD Counterdrug group allocated this funding to support the Counternarcotics Police of Afghanistan units (mentored by the DEA and U.S. Army Special Forces) who investigate high-value targets and conduct drug-interdiction operations. Funding was also provided to the Afghanistan Special Mission Wing (SMW) to support their fleet of rotary- and fixed-wing aircraft. The SMW's aircraft provide air mobility to conduct intelligence, surveillance, and reconnaissance operations aimed at counterdrug operations in country.[10]

The DOD Counterdrug group allocated modest amounts of funding to Afghanistan programs in recent years as the number of counterdrug missions performed by the SMW decreased, falling from $118.01 million in FY 2018 to $10.18 million in FY 2019 and $24.30 million in FY 2020.

The Department of Defense Appropriations Act, 2021, provided no DICDA Overseas Contingency Operations (OCO) funding for FY 2021, a departure from historical practice and a decrease of $153.00 million from the FY 2020 enacted level. The DOD Counterdrug group has no plans to fund activities in Afghanistan in FY 2021, and the appropriation for FY 2021 stands at zero, as shown in Figure 2.12.[11] Cumulative amounts appropriated and transferred from the Central Transfer Account remain unchanged between December 31, 2020, and March 31, 2021, at $3.28 billion, as shown in Figure 2.13.[12]



DICDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.12

DICDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

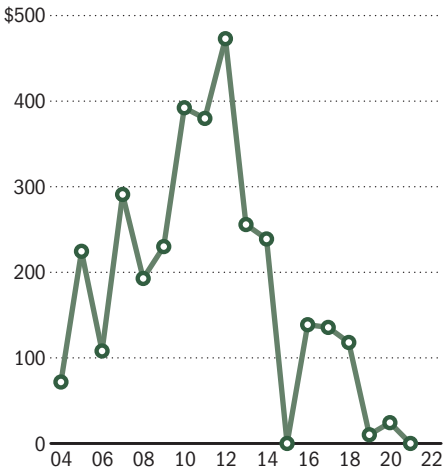
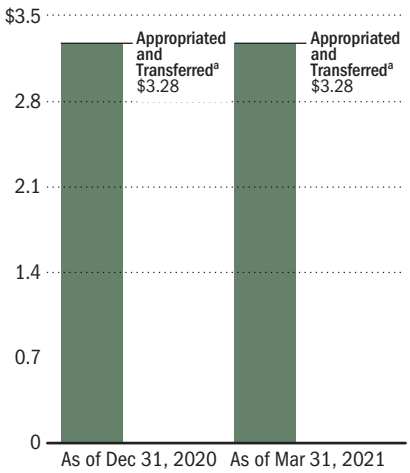


FIGURE 2.13

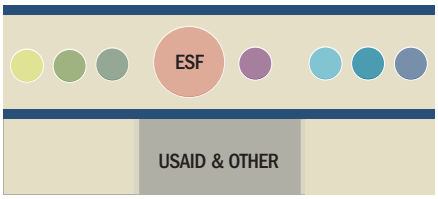
DICDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. DOD reprogrammed $125.13 million out of FY 2015 DICDA and $122.18 million out of FY 2019 DICDA due to requirements for the Afghanistan Special Mission Wing being funded from the ASFF instead of DICDA.

[a] DOD reprograms all DICDA funds to the military services and defense agencies for obligation and disbursement.

Source: DOD, response to SIGAR data call, 4/9/2021 and 1/15/2021; OSD Comptroller, 15-23 PA: Omnibus 15 Prior Approval Request, 6/30/2015, p. 42.



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.[13]

The ESF was allocated $200.00 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress, and OMB in the quarter ending June 30, 2020. In the following quarter, $93.00 million in FY 2015 ESF-OCO funds were reprogrammed to Afghanistan, and obligated for Afghanistan programs. These two allocations, together amounting to $293.00 million in resources, represent a 16% reduction from the Section 653(a) allocation to Afghanistan of $350.00 million for FY 2019. Cumulative appropriations for the ESF now stand at more than $21.10 billion, of which nearly $20.03 billion had been obligated and more than $18.23 billion had been disbursed as of March 31, 2021.[14] Figure 2.14 below shows ESF appropriations by fiscal year, and Figure 2.15 shows cumulative appropriations, obligations, and disbursements as of December 31, 2020 and March 31, 2021.

FIGURE 2.14

ESF APPROPRIATIONS BY FISCAL YEAR
($ BILLIONS)

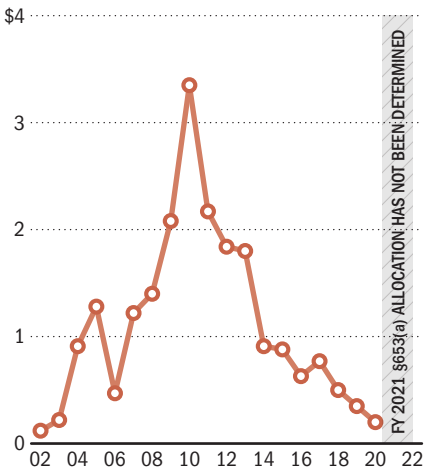
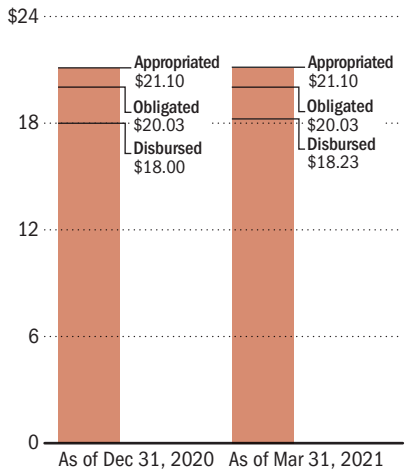


FIGURE 2.15

ESF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



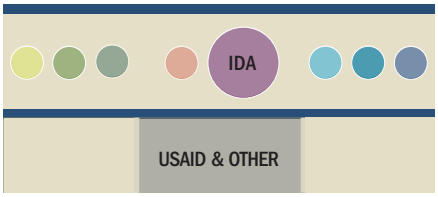
Note: Numbers have been rounded. Data reflects the following transfers from AIF to the ESF: $101 million for FY 2011, $179.5 million for FY 2013, and $55 million for FY 2014. FY 2016 ESF for Afghanistan was reduced by $179 million and put toward the U.S. commitment to the Green Climate Fund.

Source: USAID, response to SIGAR data call, 4/13/2021 and 1/19/2021; State, response to SIGAR data call, 4/13/2021, 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 do not have 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 (WPF), and the UN's World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.[15]

USAID reported more than $1.15 billion in IDA funds had been allocated to Afghanistan from 2002 through March 31, 2021, with obligations of nearly $1.12 billion and disbursements of more than $1.01 billion reported as of that date. USAID obligated more than $178.61 million in IDA funds in FY 2020, the highest level of obligations that it has recorded in Afghanistan.[16] Figure 2.16 presents annual appropriations of IDA funds to Afghanistan. Figure 2.17 presents cumulative appropriations, obligations, and disbursements.



IDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.16

IDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

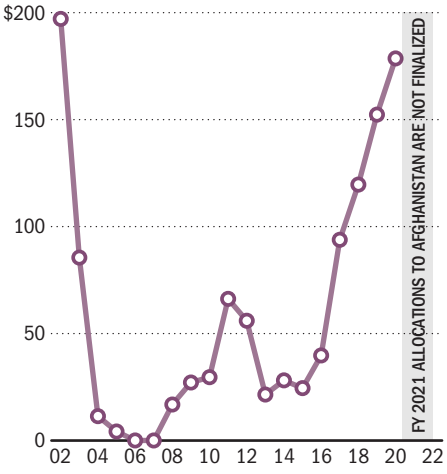
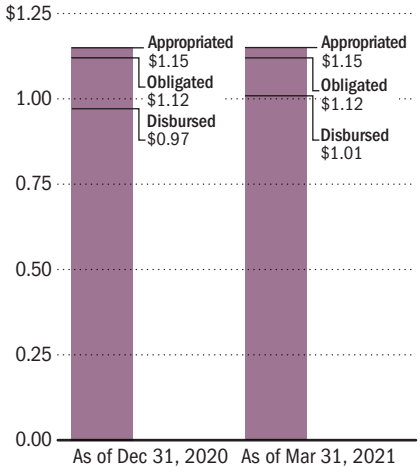


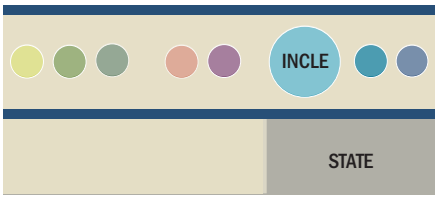
FIGURE 2.17

IDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: USAID, response to SIGAR data call, 4/13/2021 and 1/19/2021.



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.[17]

The INCLE account was allocated $88.00 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress, and OMB in the quarter ending June 30, 2020. This amount is consistent with the $87.80 allocation for FY 2019, which itself represented a 45% reduction from the $160.00 million allocation for FY 2018.[18] Cumulative funding for INCLE stands at nearly $5.45 billion, of which more than $5.16 billion has been obligated and nearly $4.67 billion has been disbursed as of March 31, 2021. Figure 2.18 shows INCLE appropriations by fiscal year, and Figure 2.19 shows cumulative appropriations, obligations, and disbursements as of December 31, 2020, and March 31, 2021.[19]

FIGURE 2.18

INCLE APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

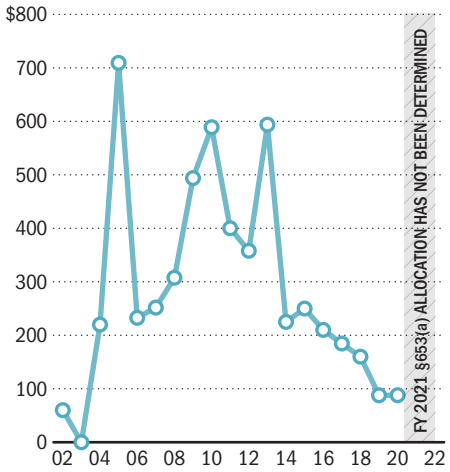
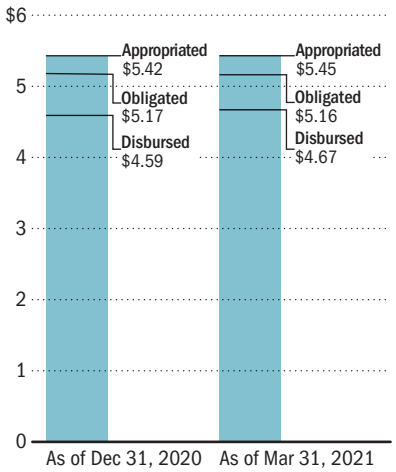


FIGURE 2.19

INCLE FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



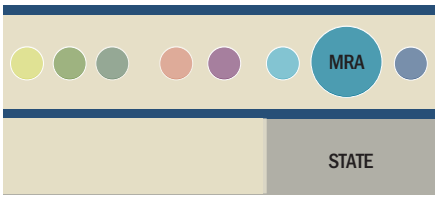
Note: Numbers have been rounded. Data may include interagency transfers.

Source: State, response to SIGAR data call, 4/19/2021 and 1/7/2021.

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.[20]

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has increased for the past two years, rising from nearly $77.19 million in FY 2018 to more than $86.93 million in FY 2019 and nearly $100.53 million in FY 2020. Cumulative appropriations since 2002 have totaled nearly $1.54 billion through March 31, 2021, with cumulative obligations and disbursements reaching more than $1.53 billion and more than $1.50 billion, respectively, on that date. Figure 2.20 shows MRA appropriations by fiscal year, and Figure 2.21 shows cumulative appropriations, obligations, and disbursements as of December 31, 2020, and March 31, 2021.[21]



MRA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.20

MRA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

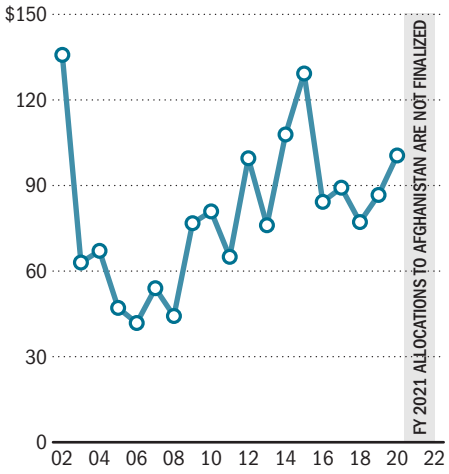
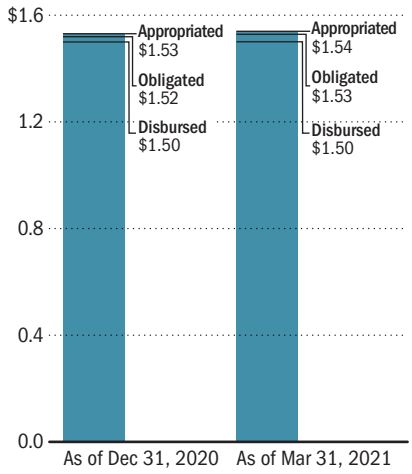


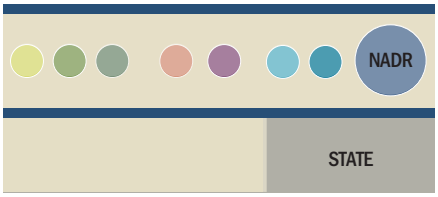
FIGURE 2.21

MRA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: State, response to SIGAR data call, 4/9/2021 and 1/14/2021.



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 plays a critical role in improving the Afghan government's capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.[22] The majority of NADR funding for Afghanistan is 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 makes allocated funding available to relevant bureaus and offices that obligate and disburse these funds.[23]

The NADR account was allocated $38.50 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress and OMB in the quarter ending June 30, 2020. This amount is consistent with the allocation of $38.30 million for FY 2019 and the $36.6 million allocation for FY 2018. Figure 2.22 shows annual allocations to the NADR account, and Figure 2.23 shows that the cumulative total of NADR funds appropriated and transferred remained unchanged between December 31, 2020, and March 31, 2021, at $881.34 million.[24]

FIGURE 2.22

NADR APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

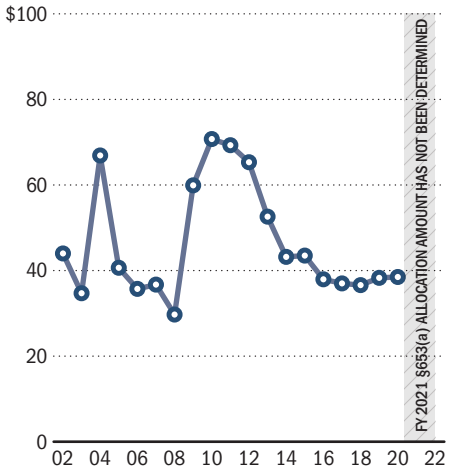
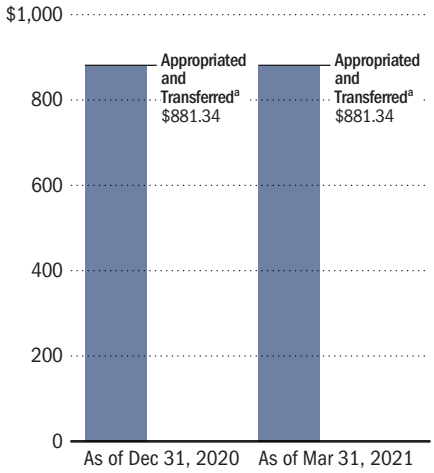


FIGURE 2.23

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, 4/13/2021, 7/13/2020, 1/3/2020, and 10/5/2018.

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

The international community provides significant funding to support Afghanistan relief and 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); and two special purpose United Nations organizations: the UN Assistance Mission in Afghanistan (UNAMA) and the UN Development Programme (UNDP).

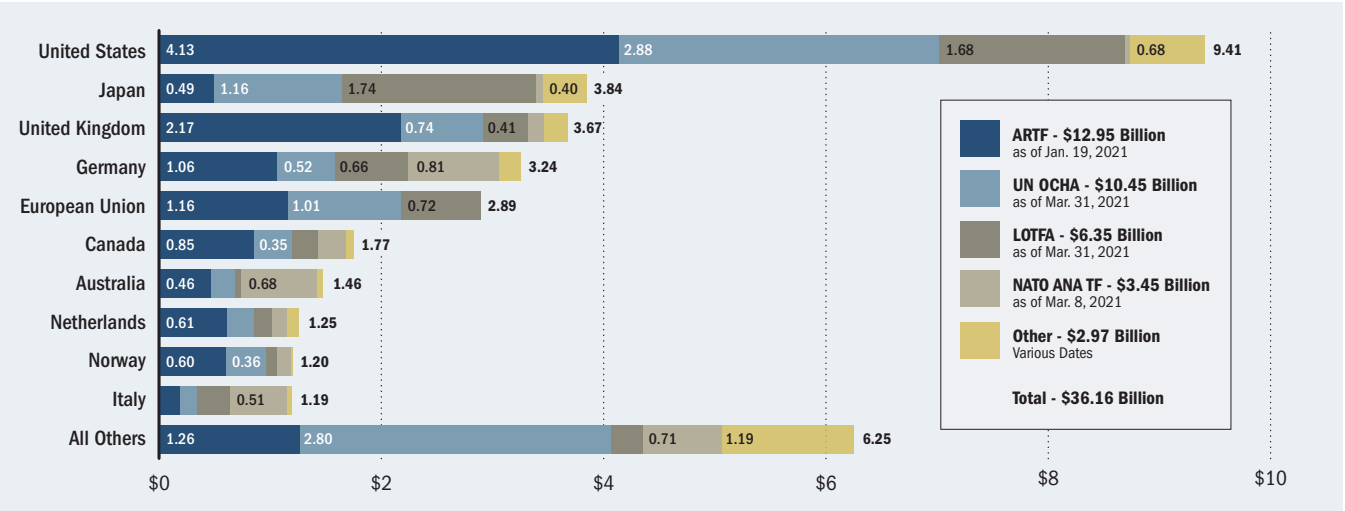
The four main multilateral trust funds are the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the UNDP-managed Law and Order Trust Fund for Afghanistan (LOTFA), the NATO-managed Afghan National Army (ANA) Trust Fund (NATF), and the ADB-managed Afghanistan Infrastructure Trust Fund (AITF).

The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multi-year humanitarian response plans for Afghanistan, and provides timely reporting of assistance provided by donors to the full range of humanitarian assistance organizations to facilitate funding of targeted needs.

The four multilateral trust funds, ARTF, LOTFA, NATF, and AITF, as well as UNAMA and UN OCHA-coordinated humanitarian assistance

FIGURE 2.24

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



Note: Amounts under $350 million are not labeled. Numbers may not add due to rounding. "Other" consists of UNAMA contributions of $2.38 billion for 2007–2020 calendar year assessments, and AITF contributions of $0.59 billion at 9/30/2020.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of January 19, 2021 (end of 1st month of FY 1400) at www.artf.af, accessed 4/11/2021; UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2021; UNDP, LOTFA Receipts 2002–2021 (Combined Bilateral and MPTF), updated through 3/31/2021, in response to SIGAR data call, 4/9/2021; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of 8 March 2021, at www.nato.int, accessed 4/7/2021; ADB, AITF Quarterly Report (July–September 2020), p. 10, in response to SIGAR data call, 2/4/2021; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 2/19/2021 and 7/13/2020; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

organizations, all report donor contributions for their Afghanistan programs. Cumulative contributions to these six organizations since 2002 have amounted to $36.16 billion, with the United States contributing $9.41 billion of this amount, as shown on the previous page in Figure 2.24. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These institutions have collectively made financial commitments of $11.88 billion to Afghanistan since 2002, as discussed in the sections that follow.

TABLE 2.5

2020 AFGHANISTAN CONFERENCE PLEDGES FOR 2021 ($ MILLIONS)

Donors	Pledges
United States	$600.00
Germany	511.70
European Union	357.00
World Bank Group	334.00
India	250.00
Asian Development Bank	221.00
United Kingdom	207.70
Japan	180.00
Sweden	95.10
Norway	69.31
Canada	67.50
Denmark	64.00
Netherlands	59.50
Italy	41.64
Australia	38.85
Turkey	37.50
Finland	35.70
Other	76.50
Total	**$3,247.00**

Note: Pledges for civilian assistance made for 2021 or for an average year in a multiyear pledge that may be conditional. Donor pledge conditions are assumed to be met.

Source: Ministry of Finance, GIROA, response to SIGAR information request, 1/20/2021.

Donor Pledges at the Afghanistan Conference in Geneva

The international donor community met virtually in Geneva for the 2020 Afghanistan Conference in November 2020 to pledge their support for civilian assistance to Afghanistan for the 2021 to 2024 period. The donors made one-, two-, three-, or four-year pledges at the conference; defined the scope of their pledged civilian development assistance (excluding emergency humanitarian assistance) in various ways; and many attached significant conditions to their pledges. The United States made a single-year pledge of $300 million for 2021, with up to an additional $300 million available in the near term depending on the Afghan government making "meaningful progress" in the peace process.[25] On April 21, State announced it would make $300 million in civilian assistance available to demonstrate enduring support for the Afghan people and to advance a just and durable peace for Afghanistan. State said it would work with Congress to make these monies available for 2021 from State and USAID. Afghanistan's Ministry of Finance estimates the pledges will result in nearly $3.25 billion in contributions for 2021, with the U.S. providing $600 million, assuming all donors' pledge conditions are satisfactorily met as shown in Table 2.5.[26]

Contributions to the Afghanistan Reconstruction Trust Fund

The largest share of international contributions to the Afghan government's operational and development budgets comes through the ARTF. From 2002 to January 19, 2021, the World Bank reported that 34 donors had paid in more than $12.95 billion. Figure 2.24 shows the three largest donors over this period as the United States, the United Kingdom, and the European Union. Figure 2.25 shows that these three were also the largest donors to the ARTF for Afghan FY 1399 (December 22, 2019–December 20, 2020). The ARTF received paid in contributions of $718.63 million in Afghan FY 1399, which represents an 8% decrease from the $780.38 million it received in Afghan FY 1398.[27]

Contributions to the ARTF are divided into two funding channels, the Recurrent Cost (RC) Window and the Investment Window. As of November 20, 2020, according to the World Bank, more than $5.07 billion

of ARTF funds had been disbursed to the Afghan government through the RC Window to assist with recurrent costs such as civil servants' salaries.[28] To ensure that the RC Window receives adequate funding, donors to the ARTF may not "preference" (earmark) more than half of their annual contributions.[29]

The Investment Window supports development programs. As of January 19, 2021, according to the World Bank, more than $6.04 billion had been committed through the Investment Window, and more than $5.17 billion had been disbursed. The Bank reported 32 active projects with a combined commitment value of more than $2.36 billion, of which more than $1.50 billion had been disbursed.[30]

Contributions to the Law and Order Trust Fund for Afghanistan

The UNDP had historically administered the LOTFA to pay ANP salaries and build the capacity of the Ministry of Interior (MOI).[31] Beginning in 2015, UNDP divided LOTFA support between two projects: the Support to Payroll Management (SPM), and MOI and Police Development (MPD).

The SPM project has 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 goes toward ANP and CPD staff remuneration.

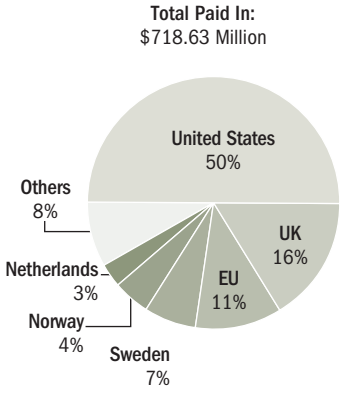
The MPD project focused on institutional development of the MOI and police professionalization of the ANP. The project concluded on June 30, 2018.

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 has expanded its mission beyond the management of the SPM project to include the entire justice chain (police, courts, and corrections), and thereby cover 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 to fund this expanded mission, and donations of nearly $310.04 million have been received from 12 donors, led by the United Kingdom, Canada, and the European Union (and without financial participation from the United States).[32]

Donors have paid in nearly $6.35 billion to the two LOTFA funds from 2002 through March 31, 2021. Figure 2.24 shows the fund's two largest donors on a cumulative basis have been the United States and Japan. Figure 2.26 shows the largest donors to the LOTFA in 2020. The United States has significantly reduced its support to LOTFA in recent years, contributing $1.04 million in 2018, $0.95 million in 2019, and $5.54 million in 2020.[33]

FIGURE 2.25

ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1399 (PERCENT)

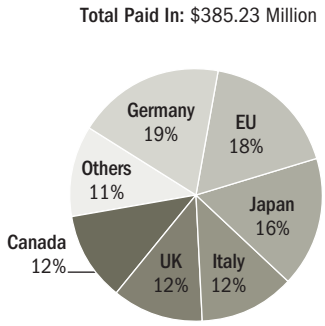


Note: Percentages may not add to 100% due to rounding. "Others" includes nine national government donors.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of January 19, 2021 (end of 1st month of FY 1400) at www.artf.af, accessed 4/11/2021.

FIGURE 2.26

LOTFA CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2020 (PERCENT)



Note: Numbers may not add due to rounding. "Others" includes the United States, 10other countries, and the UNDP that made contributions to the two LOTFA funds.

Source: UNDP, LOTFA Receipts 2002–2021 (Combined Bilateral and MPTF), updated 3/31/2021, in response to SIGAR data call, 4/9/2021.

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 $10.45 billion to humanitarian-assistance organizations from 2002 through March 31, 2021, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for nearly $6.87 billion, or 65.8%, of these contributions.

The United States, Japan, and the European Union have been the largest contributors to humanitarian assistance organizations in Afghanistan since 2002, as shown in Figure 2.24 on p. 47; the United States, United Kingdom, and the European Union were the largest contributors in 2020, when the international community contributed $725.62 million to these organizations,

TABLE 2.6

LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO MARCH 31, 2021 ($ MILLIONS)

Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	$3,182.71
United Nations High Commissioner for Refugees (UNHCR)	1,258.72
United Nations Children's Fund (UNICEF)	562.17
United Nations Mine Action Service (UNMAS)	337.22
International Organization for Migration (IOM)	284.20
Food and Agricultural Organization (FAO)	232.29
Office for the Coordination of Humanitarian Affairs (UN OCHA)	145.09
World Health Organization (WHO)	148.15
Nongovernmental Organizations	
International Committee of the Red Cross	777.22
Norwegian Refugee Council	194.59
HALO Trust	119.16
Save the Children	111.87
ACTED (formerly Agency for Technical Cooperation and Development)	102.77
All Other and Unallocated	2,989.69
Total Humanitarian Assistance Reported by OCHA	**$10,445.87**

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2021.

as shown in Figure 2.27. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the International Committee of the Red Cross, the UN Children's Fund (UNICEF), and the UN Mine Action Service (UNMAS) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table 2.6 on the previous page.[34]

Contributions to the NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) supports 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).[35] The Fund has received contributions from 24 NATO members, including the United States, and from 12 other Coalition partners totaling nearly $3.45 billion through March 8, 2021.[36] Figure 2.24 on p. 47 shows Germany, Australia, and Italy as the three largest contributors to the fund. The United States made its first contribution in FY 2018 to support two projects under an existing procurement contract.[37]

World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) has committed nearly $5.11 billion for development, emergency reconstruction projects, and eight budget support operations in Afghanistan from 2002 through August 2020 (latest data provided). This support consists of over $4.67 billion in grants and $434 million in no-interest loans known as "credits." The Bank, as of August 2020, has 11 active IDA-only projects and 18 active projects jointly funded with the ARTF and other global trust funds with a combined commitment value of over $2.24 billion from IDA.

In addition, as of August 2020, the International Finance Corporation (IFC) maintains a committed portfolio valued at nearly $300 million and its Multilateral Investment Guarantee Agency (MIGA) has a gross exposure of nearly $114 million on projects in Afghanistan.[38]

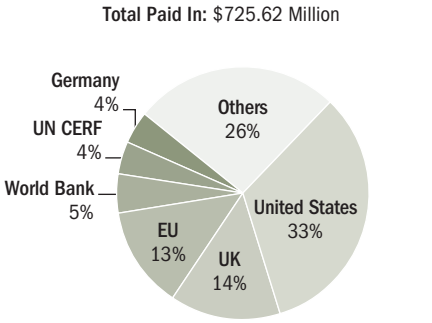
The United States is the World Bank Group's largest shareholder, with ownership stakes ranging between 10% and 25% of the shares in the IDA, IBRD, MIGA, and IFC.[39]

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over $6.36 billion for 167 development projects and technical-assistance programs in Afghanistan from 2002 through December 2020. This support has consisted of $5.38 billion in grants (of which the Asian Development Fund, or ADF, provided $4.28 billion, and the ADB provided $1.10 billion in cofinancing), $0.872 billion in concessional loans, and $111.2 million in technical assistance. ADB

FIGURE 2.27

UN OCHA-COORDINATED CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2020 (PERCENT)



Note: Percentages may not add to 100% due to rounding. "Others" includes 22 national governments and 14 other entities. UN CERP refers to the the UN's Central Emergency Response Fund.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2021.

has provided $2.66 billion for 20 key road projects, $2.12 billion to support energy infrastructure, and $1.08 billion for irrigation and agricultural infrastructure projects. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.[40]

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multi-donor 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 $588.97 million from the NATO ANA Trust Fund, Germany, Japan, the United Kingdom, and the United States, and had disbursed $318.33 million through September 30, 2020.[41]

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a political UN mission established at the request of the government of Afghanistan. UNAMA maintains its headquarters in Kabul and an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The 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 $523.45 million from FY 2008 through FY 2021. Other UN member governments have funded the remainder of UNAMA's budget of $2.38 billion over this period.[42]

Sources of U.S. Funding for Multilateral Assistance

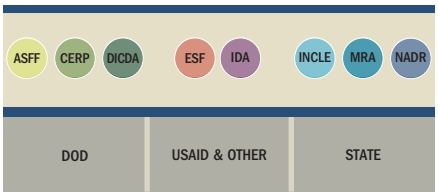
The United States provides significant financial support to multilateral institutions active in Afghanistan, and utilizes a wide range of appropriation authorities to engage with the international community. The Economic Support Fund (ESF) is the primary instrument for funding multilateral development, a number of USAID and State Department-managed accounts are used for multilateral humanitarian assistance, and the Afghanistan Security Forces Fund (ASFF) is the primary vehicle for funding reconstruction-related multilateral security assistance programs.

The United States' annual contributions to the World Bank Group, Asian Development Bank, and the United Nations Assistance Mission in Afghanistan (UNAMA), funded by the Treasury and State Departments, are fixed for the most part by international agreement and, except in the case of UNAMA, are not allocable to Afghanistan. Table 2.7 matches the multilateral assistance programs and organizations active in Afghanistan with their sources of U.S. funding.

TABLE 2.7

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 OCHA and its Afghanistan Humanitarian Fund	IDA
UN World Health Organization (WHO)	GHP, ESF, and IDA
Nongovernmental Organizations (NGOs)*	ESF, IDA, MRA, and NADR
The Asia Foundation (TAF)	SFOPS TAF and ESF
UN Development Programme (UNDP)	ESF
UN Assistance Mission in Afghanistan (UNAMA)	CIO
World Bank Group (IBRD, IDA, IFC, and MIGA)	Treasury IP
Asian Development Bank (ADB and ADF)	Treasury IP



* 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.

Note: SFOPS TAF refers to The Asia Foundation account in the Department of State, Foreign Operations, and Related Programs (SFOPS) appropriation; 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, responses to SIGAR data call, 1/13/2021, 4/17/2020, 4/9/2020, and 8/21/2019; 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 calls, 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.

SECURITY CONTENTS

SECURITY

KEY ISSUES & EVENTS

On April 14, 2021, President Joseph R. Biden announced his decision to withdraw all U.S. troops from Afghanistan before September 11, 2021, the 20th anniversary of the attacks that prompted the U.S. intervention in the country.

Enemy-initiated attacks from January 1 to March 31, 2021, increased nearly 37% compared to the same quarter last year, but decreased by approximately 10% compared to last quarter (October 1–December 31, 2020), according to Resolute Support.

After lower than usual civilian casualties during most of 2020, civilian casualties increased 29% this quarter (January 1–March 31, 2021) compared to the same period last year, according to the UN mission in Afghanistan.

Afghan security forces casualties occurring January 1–March 31, 2021, were substantially higher than during the same time period last year, but slightly lower than in the last quarter, according to USFOR-A.

Following his inauguration on January 20, 2021, President Joseph R. Biden and his administration began reevaluating the United States' Afghanistan policy, particularly the question of whether to withdraw remaining U.S. troops there by the May 1, 2021, date stipulated in the February 29, 2020, U.S.-Taliban agreement.[43] On April 14, 2021, President Biden announced his decision to withdraw all U.S. troops from Afghanistan before September 11, 2021, the 20th anniversary of the attacks that prompted the U.S. intervention in the country. President Biden said the United States would "continue to support the government of Afghanistan. We will keep providing assistance to the Afghan National Defense and Security Forces. ... And we'll continue to support the rights of Afghan women and girls by maintaining significant humanitarian and development assistance."[44]

In line with commitments made in the U.S.-Taliban agreement, the U.S. withdrawal includes U.S. defense contractors. Commander of U.S. Central Command, General Kenneth McKenzie, testified at a House Armed Services Committee hearing on April 20, "Everyone will leave. All U.S. defense contractors will leave as part of the withdrawal."[45]

"It's clear the Taliban have not upheld what they said they would do and reduce the violence. It is clear they took a deliberate approach and increased their violence since the peace accords were signed."

—General Richard Clarke, Commander, U.S. Special Operations Command

Source: Voice of America, "US Troops May Miss Afghanistan Withdrawal Deadline, Biden Says," 3/25/2021.

The complete withdrawal of U.S. troops and U.S. defense contractors from Afghanistan will test whether the Afghan National Defense and Security Forces (ANDSF) can sustain themselves and defend the Afghan government without direct U.S. and Coalition military support. Defense officials expressed concern about these issues throughout the quarter. On February 20, 2021, General Kenneth F. McKenzie, in a meeting with Pakistani officials, warned that an early U.S. pullout could risk the collapse of the Afghan government.[46] On March 13, the commander of U.S. and allied forces in Afghanistan, General Austin Scott Miller, warned that a U.S. withdrawal would leave the Afghan security forces without vital support, especially for its air force, which relies on contractors to maintain its planes and helicopters. "When you start talking about removing our presence … certain things like air, air support, and maintenance of that air support become more and more problematic," he added.[47] U.S. forces continued to provide close air support to the ANDSF this quarter as the Taliban conducted multiple attacks on ANDSF positions.[48]

The announcement that the U.S. military and all U.S. defense contractors will fully withdraw by a set date diverges from past DOD officials' statements that personnel reductions and an eventual withdrawal would be conditioned on Taliban compliance with their commitments in the U.S.-Taliban agreement. As recently as February 20, U.S. Secretary of Defense Lloyd Austin said that an end to the U.S. military involvement in Afghanistan must be linked to a reduction in Taliban attacks. "The violence must decrease now," he said, stressing that the level of violence was too high in Afghanistan and that more progress was needed in the Afghan peace negotiations.[49]

While violence is typically low in Afghanistan in the first quarter of the calendar year (January–March), enemy-initiated attacks from January 1 to March 31, 2021, increased nearly 37% compared to the same quarter last year.[50] Both NATO Resolute Support (RS) and the United Nations Assistance Mission in Afghanistan (UNAMA) also recorded strikingly high civilian casualties during January–March 2021, compared to the same period last year.[51]

Removing U.S. troops from Afghanistan also impacts the United States' primary mission there—to ensure that terrorists in the country cannot threaten the U.S. homeland. In a hearing on April 14, CIA Director William Burns told lawmakers, "Our ability to keep that threat in Afghanistan in check … has benefitted greatly from the presence of U.S. and Coalition militaries on the ground." He added, "When the time comes for the U.S. military to withdraw, the U.S. government's ability to collect and act on threats will diminish. … That is simply a fact."[52] Burns said the CIA will "retain a suite of capabilities" in Afghanistan once troops leave, with some already in place and others to be developed, to help provide threat warnings to U.S. officials.[53]

The withdrawal announcement also affects the United States' NATO and non-NATO allies that contribute troops to the RS mission to train, advise, and assist the ANDSF. At a joint press conference on April 14, NATO Secretary General Jens Stoltenberg said that NATO ministers "decided that we will start the withdrawal of NATO Resolute Support forces by May 1. … We plan to complete the drawdown of all our troops within a few months." At the same press conference, U.S. Secretary of State Antony Blinken added, "We'll continue to support the Government of Afghanistan, and provide assistance to the Afghan security forces who have fought and continue to fight valiantly at a great cost on behalf of their country, and we'll keep investing in the wellbeing of the Afghan people."[54]

Negotiations between the Afghan government and Taliban to decide the political future of the country continued this quarter, in Doha, Qatar, and at a conference in Moscow on March 18, 2021.[55] However, a UN-sponsored peace summit scheduled for mid-April in Istanbul, Turkey, was postponed to an unspecified date "when conditions for making meaningful progress would be more favorable."[56] For more information about the status of the intra-Afghan negotiations, see pages 90–95.

It is unclear how President Biden's decision to withdraw troops by September 11 instead of May 1 will affect violence levels in Afghanistan and the Taliban's willingness to continue negotiating with the Afghan government. On March 26, the Taliban threatened to resume hostilities against foreign troops if they remained in the country beyond the May 1 withdrawal date in the U.S.-Taliban agreement. A Taliban statement said they would be "compelled to … continue [their] Jihad and armed struggle against foreign forces to liberate [their] country."[57] President Biden noted in his April 14 remarks, "The Taliban should know that if they attack us as we draw down, we will defend ourselves and our partners with all the tools at our disposal."[58]

The *Annual Threat Assessment of the U.S. Intelligence Community*, issued April 9, 2021, states that prospects for a peace deal between the Afghan government and the Taliban "will remain low during the next year," and that "the Taliban is likely to make gains on the battlefield, and the Afghan Government will struggle to hold the Taliban at bay if the Coalition withdraws support." The assessment also concludes that the ANDSF "continues to face setbacks on the battlefield, and the Taliban is confident it can achieve military victory."[59]

Data Classified or Not Publicly Releasable

United States Forces-Afghanistan (USFOR-A) continued to classify or otherwise restrict from public release the following types of data due to Afghan government classification guidelines or other restrictions (mostly since October 2017):[60]

- enemy-initiated attacks and effective enemy-initiated attacks
- ANDSF casualties, by force element and total

Control of Afghan Territory

The FY 2021 William M. (Mac) Thornberry National Defense Authorization Act (NDAA) requires the Department of Defense (DOD) to restart its district-level stability assessment in its publicly available semiannual *Enhancing Security and Stability in Afghanistan* report by displaying insurgent versus Afghan government control and influence of districts to include district, population, and territorial control data. In 2018, DOD stopped producing such an assessment, which SIGAR had reported in its quarterly reports to Congress. DOD told SIGAR on April 18 that the new assessment will appear in its June 2021 report. The requirement is a modification of legislation authored by Representative Stephen Lynch (D-MA), and co-sponsored by Representatives Gerry Connolly (D-VA), Robin Kelly (D-IL), Dan Kildee (D-MI), Brenda Lawrence (D-MI), Harley Rouda (D-CA), and Peter Welch (D-VT), which was included in H. Amdt. 847, and which was adopted in the House of Representatives on July 20, 2020, during consideration of H.R. 6395, the FY 2021 NDAA.

The U.S. Intelligence Community's April 2021 assessment reported that, "Afghan forces continue to secure major cities and other government strongholds, but they remain tied down in defensive missions and have struggled to hold recaptured territory or reestablish a presence in areas abandoned in 2020." Additionally, Daoud Naji, senior political adviser to the Afghan National Security Council, said on April 12 that the ANDSF would be capable of holding their current territory against possible Taliban offensives if international forces leave the country, but "it would be very difficult."

Source: U.S. Congress, H.R. 6395, William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021; H.Amdt. 847 to H.R. 6395, 7/20/2020; H.Rept. 116-457 to H.R. 6395, 7/20/2020, p. 678; Office of the Director of National Intelligence, Annual Threat Assessment of the U.S. Intelligence Community, 4/9/2021, p. 25; OUSD-P, response to SIGAR vetting, 4/18/2021; Deutsche Presse-Agentur, "Afghan army could hold territory without support, but 'difficult'," 4/12/2021.

- unit-level Afghan National Army (ANA) and Afghan National Police (ANP) authorized and assigned strength
- detailed ANDSF performance assessments
- detailed Afghan security ministry performance assessments
- some Special Mission Wing (SMW) information, including the number of pilots and aircrew, aircraft inventory, the operational readiness (and associated benchmarks) of SMW airframes, and the cost of the SMW's aircraft maintenance being paid by the United States or other countries

U.S. RECONSTRUCTION FUNDING FOR SECURITY

As of March 31, 2021, the U.S. Congress had appropriated nearly $88.32 billion to help the Afghan government provide security in Afghanistan. This accounts for 61% of all U.S. reconstruction funding for Afghanistan since fiscal year (FY) 2002. Of the nearly $3.13 billion appropriated for the Afghanistan Security Forces Fund (ASFF) in FY 2020, over $2.18 billion had been obligated and nearly $1.59 billion disbursed, as of March 31, 2021. Only about $26.26 million of the FY 2021 ASFF appropriation has been obligated and no funds disbursed, as of March 31, 2021.[61]

Congress established the ASFF in 2005 to build, equip, train, and sustain the ANDSF, which comprises all forces under the Ministry of Defense (MOD) and Ministry of Interior (MOI). A significant portion of ASFF money is used for Afghan Air Force (AAF) aircraft maintenance, and for ANA, AAF, and Afghan Special Security Forces (ASSF) salaries. The rest of ASFF is used for fuel, ammunition, vehicles, facility and equipment maintenance, and various communications and intelligence infrastructure. Detailed ASFF budget breakdowns are presented in tables on pages 38–39.[62]

ASFF monies are obligated by either the Combined Security Transition Command-Afghanistan (CSTC-A) or the Defense Security Cooperation Agency. Funds that CSTC-A provides to the Afghan government to manage (on-budget) go directly to the Ministry of Finance, which then transfers the funds to the MOD and MOI based on submitted funding requests.[63] While the United States funds most ANA salaries, a significant share of Afghan National Police (ANP) personnel costs is paid by international donors through the United Nations Development Programme's (UNDP) multidonor Law and Order Trust Fund for Afghanistan (LOTFA).[64] According to the UNDP, the United States stopped making large donations to LOTFA in 2017, after which DOD provided $1.04 million in both 2018 and 2020, and State provided $0.95 million in 2019 and $4.50 million in 2020.[65] A discussion of on-budget (Afghan-managed) and off-budget (U.S.-managed) expenditures of ASFF is found on page 98.

Violence Trends

SIGAR analyzes different types of data to obtain a better understanding of the violence trends in Afghanistan. These sources include RS-provided data

on enemy-initiated attacks, RS and UNAMA-provided data on civilian casualties, and USFOR-A data on ANDSF casualties and insider attacks.

According to RS, enemy-initiated attacks from January 1 to March 31, 2021, increased nearly 37% compared to the same quarter last year, but decreased by approximately 10% compared to last quarter (October 1–December 31, 2020).[66] Both RS and UNAMA reported a considerable increase in civilian casualties this quarter compared to the same period last year. This is partly because of lower than usual casualties during most of 2020 due to Taliban participation in diplomatic efforts and pressure on the Taliban to avoid urban attacks.[67] See the following section for more information on civilian casualties.

Additionally, ANDSF casualties from January 1 to March 31, 2021, were substantially higher compared to the same period last year. The number of insider attacks on ANDSF personnel also increased by 82% this quarter compared to the same period last year (resulting more than double the casualties from insider attacks).[68] SIGAR is not allowed to include full ANDSF casualty data in this report because USFOR-A classifies it at the request of the Afghan government.[69]

U.S. officials have decried the violence. Pentagon Press Secretary John Kirby confirmed and condemned two Taliban attacks on U.S. and Coalition personnel this quarter, one on Forward Operating Base Chapman in Khost Province and the other on Kandahar Airfield in Kandahar Province. About the latter attack, which occurred on April 7, Kirby said, "We condemn today's attack on Kandahar Airfield. …While the attack resulted in no casualties or damage, the Taliban's decision to provoke even more violence in Afghanistan remains disruptive to the opportunity for peace presented by ongoing negotiations."[70]

Violence trends this quarter continued to include high-profile targeted killings of Afghan government officials and journalists, some suspected to have been perpetrated by the Taliban, by Islamic State-Khorasan (IS-K), or by unknown groups. A religious scholar was targeted in Kabul by IS-K on February 2 and unknown assailants killed a commercial court judge in Jalalabad on February 3.[71] On March 2, three female media workers were executed by IS-K outside Jalalabad in two separate incidents.[72] In late March 2021, gunmen killed three female polio vaccination health workers in Jalalabad.[73]

In one 24-hour period in mid-March, at least 21 people were killed and 35 wounded in multiple attacks by various groups in at least eight Afghan provinces. One of these attacks downed an Afghan helicopter in Maidan Wardak Province, killing four crewmen and five Afghan special operations personnel.[74] Video footage appeared to show a missile hitting the aircraft, posing a new security challenge. The Afghan government moved to arrest local militia commander Abdul Ghani Alipour, whose forces they accused of firing the missile. Several Afghan government officials cautioned against a military approach to a person whom they said many, especially in the minority Hazara community, consider a local hero.[75]

> [The Taliban] are using violence and they are trying to put themselves in a position, if the things they want are not met … to force decisions in the political space.
>
> *—General Austin Scott Miller, RS and USFOR-A Commander*

Source: Los Angeles Times, "Leaving Afghanistan under Trump deal could spur chaos, U.S. commanders say," 3/14/2021.

Citing the need to improve security, Afghan President Ashraf Ghani dismissed Interior Minister Masoud Andarabi on March 26, replacing him with Hayatullah Hayat, former governor of Kandahar and Nangahar Provinces. President Ghani also replaced Defense Minister Asadullah Khalid with Army Chief of Staff General Yasin Zia, who will reportedly serve in both roles concurrently. Khalid had been receiving medical treatment abroad for injuries suffered in a 2012 suicide attack.[76]

Civilian Casualties

SIGAR analyzes Afghan civilian-casualty data from two different sources, UNAMA and RS. These organizations use different definitions of combatants (or noncombatants), and different methodologies to collect and assess civilian-casualty data, with RS often reporting fewer civilian casualties than UNAMA.[77] However, comparing both sources, including the overall increase or decrease of civilian casualties, and the breakdown of casualties by responsible party, can provide helpful insights into civilian-casualty trends over similar reporting periods.

UNAMA vs. RS Data-Collection Methodology

UNAMA says it collects data on civilian casualties through "direct site visits, physical examination of items and evidence gathered at the scene of incidents, visits to hospital and medical facilities, still and video images," reports by UN entities, and primary, secondary, and third-party accounts. Information is obtained directly from primary accounts where possible. Civilians whose noncombatant status is in "significant doubt," based on international humanitarian law, are not included in the figures. Ground-engagement casualties that cannot be definitively attributed to either side, such as those incurred during crossfire, are jointly attributed to both parties. UNAMA includes an "other" category to distinguish between these jointly attributed casualties and those caused by other events, such as unexploded ordnance or cross-border shelling by Pakistani forces. UNAMA's methodology has remained largely unchanged since 2008.

The RS Civilian Casualty Management Team relies primarily upon operational reporting from RS's Train, Advise, and Assist Commands (TAACs), other Coalition force headquarters, and ANDSF reports from the Afghan Presidential Information Command Centre to collect civilian-casualty data. DOD says that RS's civilian-casualty data collection differs from UNAMA's in that RS "has access to a wider range of forensic data than such civilian organizations, including full-motion video, operational summaries, aircraft mission reports, intelligence reports, digital and other imagery [...] and other sources."

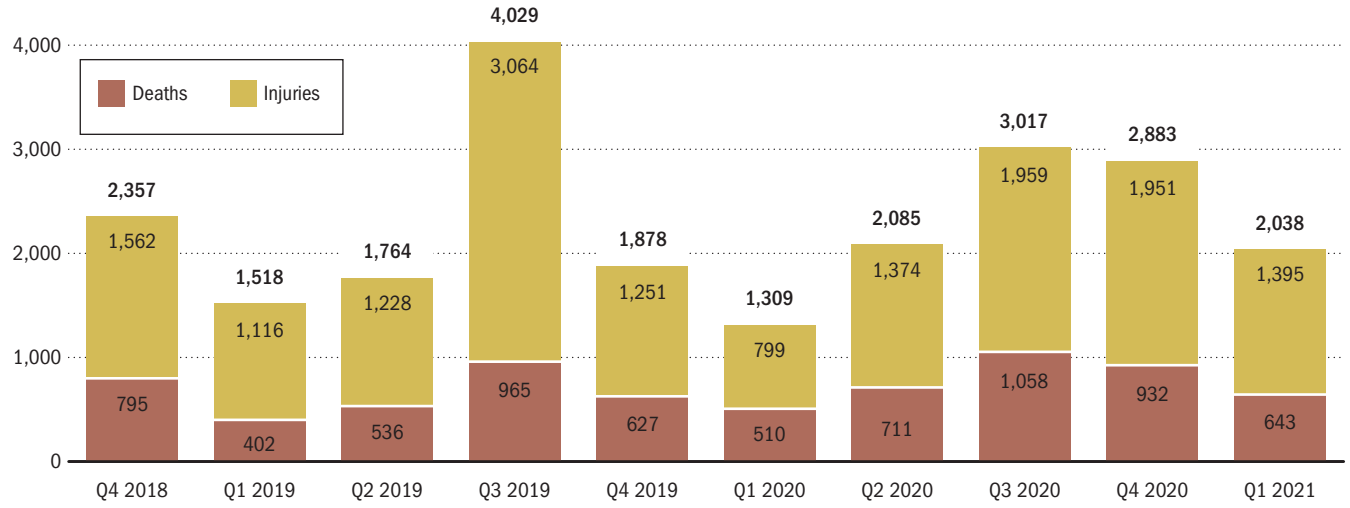
Source: UNAMA, Protection of Civilians in Armed Conflict, 3/6/2018, i–ii; 1/2010, p. 35; 2/11/2009, pp. 4–5; and 8/2015, p. 4; DOD, Enhancing Security and Stability in Afghanistan, 12/2017, p. 27; and 6/2019, p. 27.

RS Reports Exceptionally High Civilian Casualties in Early 2021

This quarter's civilian casualties were high for the winter months, when fighting normally subsides, although they did decline 29% compared to last quarter (October 1–December 31, 2020).[78] As seen in Figure 2.28, this quarter's civilian casualties were the highest since 2018 during the same period.[79] RS reported 2,038 civilian casualties this quarter (January 1–March 31, 2021), which included 643 deaths and 1,395 injuries.[80] UNAMA also reported high civilian casualties for January 1–March 31, 2021, increasing 29% compared to the same period last year. UNAMA recorded 1,748 civilian casualties this quarter (573 deaths and 1,210 injuries).[81]

FIGURE 2.28

RS-REPORTED CIVILIAN CASUALTIES BY QUARTER



Note: Figures for Q4 2020 have been updated by RS this quarter.

Source: RS, response to SIGAR data call 1/7/2020, 10/7/2019, 1/6/2021, and 4/6/2021; SIGAR, analysis of RS-provided data, 4/2021.

RS said the decline since last quarter is due to fewer civilian casualties attributed to unknown insurgents (588, down by 466), to the ANDSF (69, down by 368), and to IS-K (54, down by 180). However, this was tempered by Taliban-caused casualties increasing substantially (1,235, up by 114).[82]

RS attributed about 93% of this quarter's civilian casualties to antigovernment forces (61% to the Taliban, 29% to unknown insurgents, 3% to IS-K, and less than 1% to the Haqqani Network). About 4% were attributed to progovernment forces (over 3% to ANDSF and less than 1% of incidents attributed to Coalition forces), and about 4% to other or unknown forces. These percentages are roughly equivalent to long-term trends reported by RS.[83]

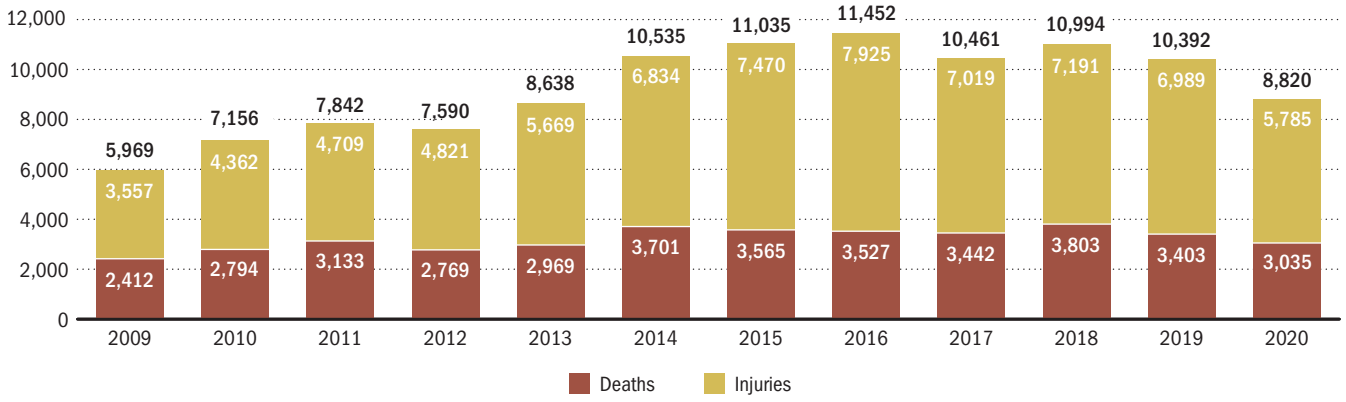
In contrast, UNAMA attributed 62% of this quarter's civilian casualties to antigovernment forces (44% to the Taliban, 13% to unknown insurgents, and 5% to IS-K) and 27% to progovernment forces (25% to the ANDSF and 2% to undetermined progovernment forces). The remaining 12% of casualties were unattributed and occurred during crossfire between warring parties.[84]

UNAMA: Total Civilian Casualties for 2020 Continued Downward Trend

Diplomacy associated with the U.S.-Taliban Agreement in February 2020—including a February reduction in violence by all major parties, two Eid holiday ceasefires during the year, and increased pressure on the Taliban to avoid attacks on urban centers—meant that during the majority of 2020 (January 1–September 30, 2020), civilians suffered fewer casualties than during any like period since 2012. Unseasonably high fourth calendar quarter casualties broke from this trend. UNAMA said it welcomes the reduction

FIGURE 2.29

UNAMA CIVILIAN CASUALTIES, 2009–2020



Source: UNAMA, Annual Report on the Protection of Civilians in Armed Conflict: 1 January to 31 December 2020, 2/2021, p. 12.

in civilian casualties in 2020, but regretted that for the first time since systematic documentation began in 2009, the number of civilian casualties in the fourth quarter increased from the previous quarter.[85]

UNAMA documented that as a whole, total civilian casualties in 2020 continued to fall from their high point in 2016 (11,452), with 2020 registering the lowest number of civilian casualties since 2013, for a total of 8,820 civilian casualties (3,035 deaths and 5,785 injuries), as seen in Figure 2.29.[86]

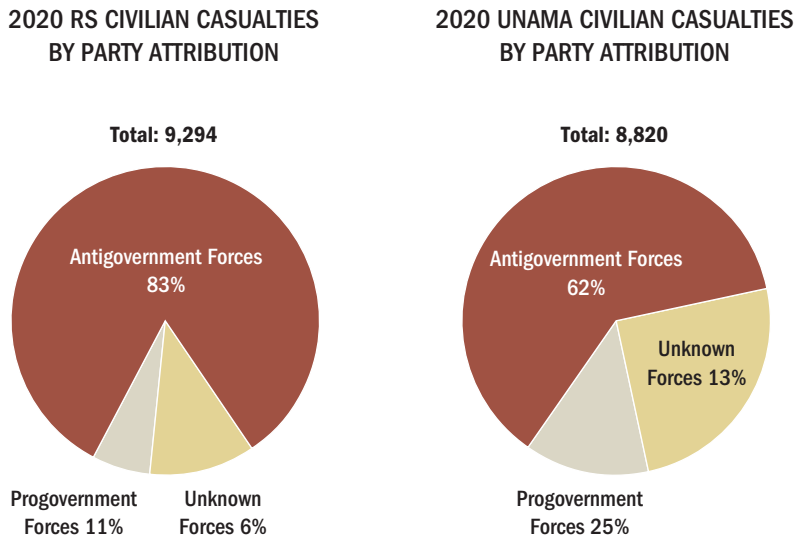
Civilian Casualties by Parties Responsible

UNAMA continued to attribute the majority of 2020's civilian casualties (5,459 or 62%) to antigovernment elements (45% to the Taliban, 8% to IS-K, and 9% to undetermined and other elements). The 5,459 casualties attributed to antigovernment elements represent a 15% decrease compared to 2019, mainly due to fewer civilian casualties from suicide attacks.[87]

UNAMA attributed 2,231 (25%) of civilian casualties to progovernment forces (22% to the ANDSF and 1% each to international military forces, progovernment armed groups, and undetermined or multiple progovernment forces). This is a 24% decrease in casualties caused by progovernment forces compared to 2019, driven by the near absence of international military forces' air strikes and progovernment search operations after the signing of the U.S.-Taliban Agreement on February 29, 2020.[88] The remaining civilian casualties (1,130 or 13%) were not attributed to specific actors but were instead suffered during crossfire or similar incidents.[89]

Figure 2.30 shows that UNAMA's attribution of casualties differs significantly from RS's, particularly in terms of how many casualties UNAMA attributed to antigovernment elements. RS attributed 83% of the 9,294

FIGURE 2.30



Note: These data cover the period January 1–December 31, 2020. Casualties include dead and wounded. RS and UNAMA do not use identical categories for party attribution. For comparative purposes, RS antigovernment forces here include the Taliban, IS-K, the Haqqani Network, and unknown insurgents; progovernment forces include the ANDSF and Coalition forces; and unknown forces include the RS "Other/Unknown" category of civilian casualties caused by undetermined elements, local militia, and the Pakistani military. UNAMA antigovernment forces here include the Taliban, IS-K, and undetermined antigovernment elements; progovernment forces include the ANDSF, Coalition Forces, progovernment armed groups, and undetermined or multiple progovernment forces; unknown forces include civilian casualties caused during crossfire between warring parties or other unattributable instances.

Source: RS, response to SIGAR data call, 4/6/2021; SIGAR, analysis of RS-provided data, 4/2021; UNAMA, Afghanistan Annual Report on Protection of Civilians in Armed Conflict: 2020, 2/2020, p. 17.

civilian casualties it recorded in 2020 to antigovernment forces, 11% to progovernment forces, and 6% to other and unknown parties.[90]

UNITED STATES FORCES-AFGHANISTAN

Capabilities and Limitations at Current Force Levels

United States Forces-Afghanistan (USFOR-A) said that, with approximately 2,500 U.S. service members and 7,092 non-U.S. Coalition forces, they maintain "the capability to fight, protect the force, TAA [train, advise, and assist], and supply critical enablers." This includes TAA for the ministries, Afghan Air Force, Special Mission Wing, Afghan Special Security Forces, and "point-of-need" TAA at the corps and provincial chief of police levels. USFOR-A also said that at this force level they can oversee the taxpayer funds they manage that are authorized to train and sustain the ANDSF.[91]

DOD Contractor Personnel

As of April 2021, there are 16,832 DOD contractor personnel supporting agency operations in Afghanistan. This includes 6,147 U.S. citizens, 6,399 third-country nationals, and 4,286 Afghan nationals. These contractors continue to provide an array of functions, including logistics and maintenance support and training for ANDSF ground vehicles and aircraft, security, base support, and transportation services.[92] Although General McKenzie testified to Congress on April 20 that all U.S. defense contractors will also depart Afghanistan as part of the withdrawal, it is unclear who, if anyone, will replace them or perform their work after their withdrawal.[93]

U.S. and Coalition Advising Efforts

Train, Advise, and Assist Efforts during the COVID-19 Pandemic

As reported last quarter, continuing COVID-19 pandemic restrictions cause U.S. and Coalition personnel to conduct only limited, mission-essential, face-to-face advising with their Afghan counterparts.[94] CSTC-A said this quarter that COVID-19 continued to impact their TAA efforts by reducing the number of face-to-face interactions between advisors and Afghan partners. Instead, CSTC-A's MOD and MOI Ministry Advisory Groups (MAG-D and MAG-I) mainly used videoconferencing, e-mail, text messaging, telephone, and other remote methods to carry out their mission. At the beginning of this quarter, COVID-19 cases increased in Afghanistan, so face-to-face advising became even more limited to help reduce the spread of the virus.[95]

To help maintain COVID-19 mitigation procedures, CSTC-A's MAG-I continued to increase targeted COVID-19 testing for those participating in limited face-to-face advising and advisors followed protective measures. Training support for programs like CoreIMS (the ANDSF's system of record to manage and track equipment, weapons, and vehicles) continued with Afghan contractors also utilizing personal protective equipment and social distancing in classrooms.[96]

At the ministerial level, CSTC-A said reduced face-to-face advising did not negatively impact MOD performance. Advisors could still meet with their counterparts when they anticipated a possible decline in performance.[97] CSTC-A and NATO Special Operations Component Command-Afghanistan (NSOCC-A) said that a positive impact from reduced advising is that the MOD is becoming increasingly independent. For example, despite relying on videoconference, working groups at the headquarters for the MOD's Unified Training, Education and Doctrine Command reduced over 370 personnel and their related equipment from this year's *tashkil*. Additionally, advisors working remotely assisted their counterparts with creating a program of instruction for airfield security *kandaks* (battalions) to allow training to start for new recruits at Regional Military Training Centers.[98]

Tashkil: the document authorizing roles and equipment for the ANDSF.

The MOD continues to take COVID-19 prevention and containment measures such as sending new recruits to local training centers. Local recruitment has also contributed to sustaining a consistent force end strength throughout the quarter.[99]

As they did last quarter, NSOCC-A said, "There was no long-term substantial impact on ANDSF counterterrorism operational output … [due to COVID-19 restriction and] ANA Special Operations Corps (ANASOC) and General Command Police Special Units (GCPSU) remained capable of performing independent, coherent, and well-coordinated operations with support from Special Mission Wing (SMW)." However, they acknowledged

Afghan soldiers stand in formation. (CENTCOM photo)

that "Afghan leadership and partner assessments became more challenging." As with the MOD, the ASSF has reportedly increased its independence in several areas.[100] For more information about the ASSF's operations and performance, see pages 80–82.

Other countries provided COVID-19 personal protective equipment through the NATO Trust Fund to both ANA and ANP medical commands, including masks, gloves, face masks, and sanitizer. Pharmaceuticals were also delivered for normal patient care and use in COVID treatment.[101]

CSTC-A said that U.S. advisors are prioritized to receive COVID-19 vaccinations as they become available, but there is still no estimated timeline for a return to prepandemic mentoring, training, and support levels.[102]

U.S. and Coalition Forces Casualties and Insider Attacks

From October 7, 2001, through April 12, 2021, 1,897 U.S. military personnel were killed in action in Afghanistan. Another 415 personnel died as a result of non-hostile causes. A total of 20,666 military personnel have been wounded in action.[103] From January 1, 2021, through April 1, 2021, there were no insider attacks against U.S. and Coalition military personnel.[104]

AFGHAN NATIONAL DEFENSE AND SECURITY FORCES

ANDSF Strength

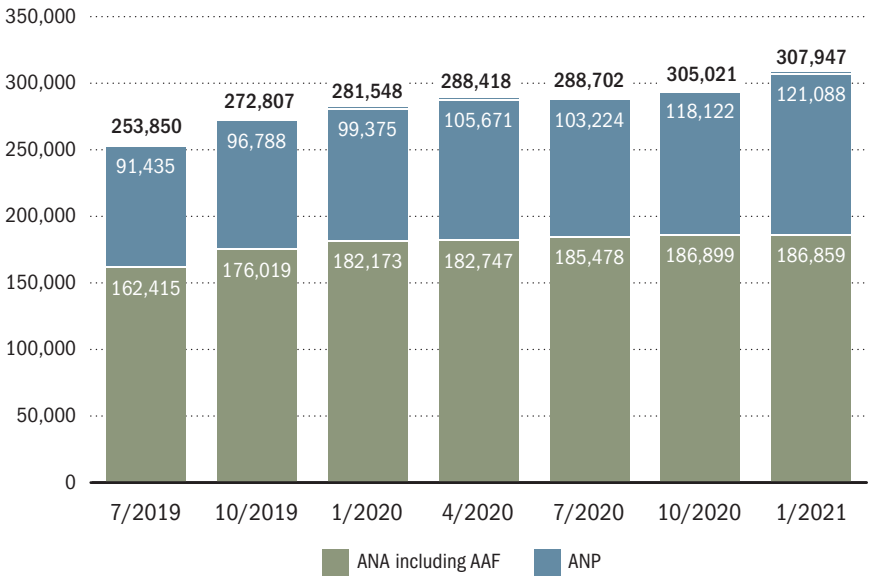
This quarter, the ANDSF continued to report its highest strength since it began using the Afghan Personnel and Pay System (APPS) in July 2019. APPS leverages biometric enrollment and Afghan self-reporting for more

accurate accounting compared to the prior system that relied only on self-reporting.[105]

As of January 28, 2021, CSTC-A reported 307,947 ANDSF personnel (186,859 MOD and 121,088 MOI) biometrically enrolled and eligible for pay in APPS. There are an additional 7,715 civilians (3,031 MOD and 3,579 MOI). Figure 2.31 shows that ANDSF total strength increased slightly this quarter. CSTC-A told SIGAR that the 24% decrease in MOI civilians since last quarter is because civilian personnel were shifted to other positions due to the publication of a new tashkil that had not been completed by the date of this quarter's data.[106]

FIGURE 2.31

REPORTED ANDSF ASSIGNED STRENGTH FROM APPS



Note: This quarter's data is as of January 28, 2021. The "as of" date of the data each quarter is between the 25th and 31st of the indicated month. ANA = Afghan National Army; AAF = Afghan Air Force; ANP = Afghan National Police; ANDSF = Afghan National Defense and Security Forces; APPS = Afghan Personnel and Pay System. No civilians are included in the strength numbers.

Source: CSTC-A response to SIGAR data call, 3/17/2021, 12/16/2020, 9/22/2020, 6/18/2020, 3/17/2020, 12/19/2019, and 9/18/2019; SIGAR, analysis of CSTC-A-provided data, 4/2021.

These ANDSF strength figures include 5,893 female personnel enrolled in APPS as of February 25, 2021. This reflects a slight decrease of 63 female personnel since December 18, 2020. The majority of ANDSF women continue to serve in the ANP (3,831 personnel), with 1,581 in the ANA, 332 in the ASSF, and 149 in the AAF. These numbers include 390 MOD and

MOI civilians as well as 43 female cadets at the Afghan National Military Academy, 42 female cadets at the Afghan National Army Officer Academy, and 18 females at the Afghan Army Medical School.[107]

Afghan Personnel and Pay System

CSTC-A reported this quarter that it continues to transition to the Afghan government some of the roles and responsibilities for management of the Afghan Personnel and Pay System (APPS), which accounts for and manages ANDSF payroll. The full transition of APPS ownership, management, and sustainment will be accomplished when U.S. funding is no longer being used to pay Afghan salaries.[108]

CSTC-A developed APPS to reduce opportunities for corruption and fraud—such as fake personnel records that corrupt actors used to pocket salaries for "ghost" police—and to create better accountability, transparency, and auditability in ANDSF payroll processes. The United States initially spent $35.8 million on the development contract for APPS in 2016. An additional $14.4 million has been spent since 2019, when a sustainment contract for the system began. This brings the total amount spent on APPS to $50.2 million as of January 2021.[109]

SIGAR has been tracking MOD and MOI's progress on CSTC-A-mandated goals the ministries must meet in order to begin the phased transition of APPS sustainment and management to the Afghan government. CSTC-A said because the phased transition is contingent on several factors, a specific timeline for achieving it has not been determined. So far, factors for transition include:[110]

- establishment of an Afghan APPS Program Management Office (PMO), which will first require the ministries to create and approve authorized positions in APPS before assigning personnel to the office
- an Afghan government-funded budget for an APPS sustainment contract (APPS sustainment is expected to cost roughly $9.6 million per year)
- full MOI implementation of APPS to inform pay, as at MOD
- advancement in APPS proficiency, with training provided to each of the ministries in the areas of user functions, help desk, and "train the trainers"

While the phased transfer of APPS management to the Afghan MOD and MOI progresses, CSTC-A told SIGAR the MOD and MOI took several significant steps this quarter in their long march toward this goal. These included:[111]

- On February 17, 2021, the MOD signed an order establishing an APPS PMO within the ministry. Tashkil positions have been approved and are either filled or in the process of being filled. In late April the MOD also plans to sign a memorandum of understanding (MOU) defining

ONGOING SIGAR AUDIT

SIGAR is reviewing DOD's efforts to ensure the accuracy of APPS records and the accountability for funds provided to the MOD. This audit will determine the extent to which DOD, since the beginning of FY 2019, has ensured: (1) the accuracy and completeness of data used in APPS; and (2) that the funds it provides to the Afghan government to pay MOD salaries are disbursed to intended recipients.

APPS roles and responsibilities between CSTC-A Human Resources Management (HRM) and the MOD APPS PMO.

- Also in February, the MOI approved APPS tashkil positions and created a draft MOI order establishing an APPS PMO within the ministry. A draft MOU between the CSTC-A HRM and the MOI APPS PMO that defines APPS roles and responsibilities is being reviewed with an expected completion date of mid-April, 2021.
- As of February 19, 2021, the MOI began using APPS to directly inform its payroll. Though not all MOI personnel are yet biometrically validated, this achievement marks the culmination of a five-year effort to cement APPS as the personnel accountability and management system of record for the entire ANDSF.
- Both the MOD and MOI conducted training consisting of help desk users, train the trainers, and advanced-level training (Tashkil, Personnel Modules, and Pay).

For both the MOD and MOI, APPS is now routinely used to complete personnel actions such as initial assignments, promotions, reassignments, and separations. ANDSF personnel that do not meet the criteria to be listed as active are not removed from APPS, but are changed to inactive status. As of March 11, 2021, 168,557 MOD personnel and 49,661 MOI personnel have been inactivated in APPS. Due to COVID travel restrictions, neither the ANDSF nor Coalition forces conducted any in-person "spot checks" at ANDSF locations to confirm whether the personnel reported in APPS are present for duty (processes called personnel asset inventories or personnel asset audits).[112]

CSTC-A told SIGAR the MOD and MOI are both making continuous progress toward automated biometric enrollment verification, with an expected completion date of September 2021. CSTC-A said a significant milestone toward automated verification will occur in April 2021 when APPS will be able to biometrically validate all ANDSF personnel by using a new data field found in the Afghan Automated Biometric Information System (AABIS), the database that holds ANDSF biometric information, as a requirement for pay. Commencing with the Afghan pay month ending April 19, 2021, any ANDSF personnel without this data field entered in APPS will not be paid. CSTC-A believes that this will be a significant step in the effort to reduce fraud and corruption in the ANDSF personnel system, such as "ghost" police.[113]

CSTC-A reported that, as of March 15, 2021, 96% of MOD personnel were biometrically enrolled and validated, up from 92% on September 15, 2020; and 90% of MOI personnel were biometrically enrolled and validated, up from 76% on September 15, 2020.[114]

CSTC-A says until MOD and MOI accomplish their APPS transition goals, CSTC-A's APPS PMO will continue to oversee the system. The current APPS sustainment contract ends April 30, 2021, but a follow-on ASFF-funded

The ANDSF's Biometric Enrollment and Validation Process

CSTC-A explained the ANDSF biometric enrollment and validation process as follows:
The biometric enrollment process begins with a soldier or policeman having their biometric data gathered using a biometric enrollment kit laptop computer, which generates a Transaction Control Number (TCN) at the time of biometric data collection. The TCN is then scanned into the soldier/policeman's APPS record, and the TCN and the actual biometric data are both uploaded from the biometric enrollment kit into AABIS. AABIS then assigns a Persistent Globally Unique Identifier (PGUID) number to that person's AABIS record (a newly created PGUID if it is the first time a person's biometric data has been uploaded into AABIS, and a previously assigned PGUID if AABIS finds matching biometric data already present in AABIS for that person). At this point, the person is considered to be biometrically "enrolled." A person can have multiple TCNs if their biometric data has been collected on multiple occasions, but will have only one PGUID number. On a weekly basis, 100% of slotted ANDSF personnel have their TCN in APPS compared to the around 7.5 million TCNs in AABIS. When a soldier's or policeman's TCN from APPS matches to a TCN in AABIS and returns an associated PGUID number, that person is considered to be biometrically "validated" or "verified."

Source: CSTC-A, response to SIGAR vetting, 4/8/2021.

contract is pending solicitation and award by April 30, and could run up to five more years. Meanwhile, the U.S. government will maintain configuration control of APPS, as it has since APPS was established, to maintain transparency until the system is fully transitioned.[115]

Configuration control: applying technical and administrative direction and surveillance to: (1) identify and document the functional and physical characteristics of the software; (2) control changes to those characteristics; and (3) record and report changes to processing and implementation status

Source: CSTC-A, response to SIGAR vetting, 10/11/2020.

ANDSF Attrition – Some Data Classified

USFOR-A continued to classify detailed ANDSF attrition information this quarter because the Afghan government classifies it.[116] SIGAR's questions about ANDSF attrition can be found in Appendix E.

This quarter, CSTC-A reported that overall MOD attrition was within normal levels (a monthly average of roughly 2% this quarter), and that MOI's monthly attrition dropped from 4% to 2.5%. CSTC-A said that to keep attrition levels low, the MOD continued to provide pay incentives, address back-pay problems, and review leave, travel, and reenlistment policies.[117] CSTC said the reduction in the MOI attrition rate may have resulted from multiple factors, such as the completion last quarter of removing some Afghan Local Police from the rolls and improving working conditions and pay.[118] This quarter, the MOD's attrition outpaced recruitment. However, CSTC-A said the ANA mitigated this by continuing local recruitment, retention incentives, and increasing annual recruitment from 44,000 to 47,000, without reducing standards for entry and training. CSTC-A added that an end strength of 182,000–184,000 meets current Afghan government needs for security and sustainability.[119]

The MOD shift towards local recruitment and training at the Regional Military Training Centers has helped mitigate COVID-19's impact on attrition. CSTC-A claimed that current MOD recruitment numbers returned to

pre-pandemic levels. Current recruitment figures are 30% higher than 2020 and similar to recruitment numbers from 2019.[120]

ANDSF casualties from January 1 to March 31, 2021, are slightly lower than in October–December 2020, but substantially higher than in January–March 2020.

ANDSF Casualties

USFOR-A continues to classify all ANDSF casualty data because the Afghan government classifies it.[121] SIGAR's questions about ANDSF casualties can be found in Appendix E.

SIGAR asked USFOR-A to provide an unclassified description of the data's trends. USFOR-A said "ANDSF casualties from January 1 to March 31, 2021 are slightly lower than in October–December 2020, but substantially higher than January–March 2020."[122]

RS reported that they provide MOI leaders with detailed analysis of enemy targeted killings, including "sticky bomb" attacks using explosives with adhesives or magnets to affix them to targets. "The focus of these briefs not only provides the detailed analysis but [also] identifies force protection steps in order to protect the force," they said. CSTC-A also reported that they provide MOD leaders with "IED training and devices to counter ongoing threats."[123]

ANDSF Insider Attacks

CSTC-A reported 31 insider attacks against the ANDSF from January 1, 2021, through April 1, 2021. These attacks resulted in 115 ANDSF personnel killed and 39 wounded.[124] This is an 82% increase in attacks and more than double the casualties compared to the same period last year. It is also a 25% increase in the number of attacks and a 32% increase in the number of casualties compared to last quarter.[125]

ANA Territorial Force

The Afghan National Army Territorial Force (ANA-TF) is the newest ANDSF force element. It is responsible for holding terrain in permissive (less violent) security environments. Falling directly under the command of regular ANA corps, the ANA-TF is designed to be a lightly armed local security force that is more accountable to the central government than local forces like the now-dissolved Afghan Local Police (ALP). DOD says that some of the ANA-TF companies may replace conventional ANA companies, where authorized positions exist, in areas where conditions are appropriate for the units to thrive. Following a final Afghan peace deal, DOD says the ANA-TF or a similar force may serve as a vehicle to reintegrate insurgent fighters.[126]

The locations of the ANA-TF's operational and planned *tolays* (companies, each with a strength of up to 121 soldiers) are intended to deny the Taliban freedom of maneuver, and keep the Taliban away from urban areas and key lines of communication and transportation.[127] These tolays are currently providing local security in their areas of responsibility, so that the regular ANA forces are freed to conduct other operations.[128]

This quarter, CSTC-A reported that the ANA-TF's expansion and the transition of some ALP personnel into its ranks is complete. The ALP transition completed on February 13, 2021, with almost 6,000 enrollments out of over 10,000 available ANA-TF positions. CSTC-A said its advisors are working with MOD to reduce the remaining excess ANA-TF positions across all provinces. In the 205th and 215th Corps areas of responsibility (Daykundi, Kandahar, Zabul, Uruzgan, Nimroz, and Helmand Provinces), the transition enrolled only about 100 new ANA-TF soldiers. Advisors assessed that low enrollment in the south stemmed from a lack of support for the ANA-TF, as well as possible "ghost" (reported, but nonexistent) ALP members.[129]

As of March 11, 2021, there were 186 operational ANA-TF tolays under the six ANA corps and 111th Capital Division in 32 of Afghanistan's 34 provinces. This is an increase of 60 operational tolays since December 2020. CSTC-A said 81 of the 186 total ANA-TF tolays were established to absorb former ALP members. The 215th Corps, responsible for Helmand and Nimroz Provinces, still has no ANA-TF presence.[130]

CSTC-A said this quarter that ANA-TF tolays are no longer conducting Basic Warrior Training at the company level: the ANA now sends new recruits to Regional Military Training Centers (RMTC) aligned with ANA corps or to the Combined Arms Training Center (CATC) in Kabul. Of the newly formed tolays to support ALP transition, over 1,800 new ANA-TF soldiers are in training in RMTC or CATC for 111th Capital Division and the 201st, 203rd, 207th, 209th, and 217th Corps.[131] CSTC-A said this is important because training ANA-TF at RMTCs and the CATC by groups or individuals rather than by entire tolays allows the tolays to maintain security at reduced strength, rather than departing as a whole for three months.[132]

CSTC-A reported that general feedback from MOD senior leaders has been positive regarding the completion of training and integration under regular ANA command of ANA-TF tolays since the ALP transition. CSTC-A sees requests from MOD to grow additional ANA-TF companies in north and eastern regions as a positive indicator of confidence.[133]

Ministry Performance Assessments – Most Data Classified

USFOR-A continued to classify some ministry performance assessment information this quarter. SIGAR's questions about ministry performance can be found in Appendix E.

Checkpoint Reduction

RS has long identified the need for an orderly reduction or elimination of the ANDSF's most vulnerable checkpoints (minimally manned or unsupportable checkpoints), as well as the need to consolidate personnel into patrol bases (the new standard fighting structures for the ANA).[134]

In November 2019, the Afghan government in coordination with CSTC-A estimated that the ANDSF had over 10,000 checkpoints nationwide, with

Checkpoints: nonpermanent positions manned by or housing 10–20 soldiers or police without logistics support or officer leadership.

Patrol bases: a fortified platoon or company position with towers, concertina wire, and other reinforcements, with a limited logistical capability for the care and feeding of soldiers assigned to the position. The construction of patrol bases is now ordered by MOD to be the standard field fortification for the ANA.

Source: CSTC-A, response to DOD OIG data call, 4/7/2020.

an average of 10–20 personnel at each checkpoint.[135] Ongoing Coalition TAA efforts are helping the ANA develop and implement its Checkpoint Reduction and Base Development Plan (CPRBD) for 2021.[136] Although no data was available for the ANDSF as a whole, CSTC-A estimated that the ANA now has just under 2,000 checkpoints and nearly 600 patrol bases across Afghanistan.[137]

CSTC-A reported a small reduction in the number of ANA checkpoints this quarter, but no ANP checkpoints closed. CSTC-A noted that the ANP reported no data on checkpoints this quarter, but for the ANP, "There has been no progression this quarter with checkpoint consolidation."[138] Overall, CSTC-A said the goal for both the ANA and ANP was to emphasize checkpoint reduction and consolidation in the coming quarter, but there are no specific goals on how many need to be reduced.[139]

CSTC-A reported this quarter that although the ANDSF dramatically improved its share of vehicle maintenance work, it is still falling well below benchmarks for completing work orders they—rather than contractors—are supposed to perform.

Ground-Vehicle Maintenance

DOD contractors provide maintenance services for ANDSF ground vehicles and train ANDSF technicians under the 2018 National Maintenance Strategy-Ground Vehicle Support (NMS-GVS) contract. The contractors also develop ANA and ANP maintenance capacity through a work-share plan intended to have the ANA and ANP performing 90% and 65%, respectively, of their maintenance by the end of the five-year contract in 2023.[140] CSTC-A has said the final objective of the NMS-GVS work-share plan is to ensure sufficient ANDSF maintenance capacity.[141] As of February 26, 2021, the United States has obligated $823.1 million for ANA and ANP training, mentoring, and contract logistics-support services through the NMS-GVS contract.[142]

CSTC-A reported this quarter that although the ANDSF dramatically improved its share of the work, it is still falling well below benchmarks for its share of the maintenance work orders they—rather than contractors—are supposed to perform. According to CSTC-A, the ANA filled on average just over 46% of maintenance work orders from January through March 2021, which more than doubled the average from last quarter (20%). Their goal for the period, however, was to complete 80% of maintenance work orders. Similarly, the ANP filled an average of more than 26% of maintenance work orders during this same time period, more than double last quarter's 12%, but also well below its 35% goal.[143]

The significant improvement in the ANDSF's share of the work is attributed to the ANDSF assuming responsibility for substantially more maintenance sites.[144] CSTC-A reported that as of January 1, 2021, ANDSF mechanics have assumed responsibility for nine maintenance sites within Afghanistan that were formerly maintained by NMS-GVS contract logistic support (CLS), including three sites supporting the ANA and the remainder supporting the ANP.[145]

An Afghan commando guards an intersection (CENTCOM photo)

AFGHAN NATIONAL ARMY

U.S. Funding

As of March 31, 2021, the United States had obligated more than $2.38 billion and disbursed nearly $1.97 billion of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ANA.[146] Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing roughly $47.5 billion of ASFF appropriated from FY 2005 through FY 2018 to build, train, equip, and sustain the ANA, AAF, and parts of the Afghan Special Security Forces (ASSF). These force elements constituted the ANA budget activity group for reporting purposes through the FY 2018 appropriation.[147]

ANA Sustainment

As of March 31, 2021, the United States had obligated more than $2.23 billion and disbursed nearly $1.86 billion of ASFF appropriations from FY 2019 through FY 2021 for ANA sustainment. Also as of March 31, 2021, the United States had finished obligating $23.6 billion and nearly finished disbursing $23.5 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF sustainment. These costs include salary and incentive pay, fuel, transportation services, and equipment-maintenance costs, including aircraft, and other expenses.[148]

For Afghan fiscal year (FY) 1400 (December 2020–December 2021), CSTC-A plans to provide the Afghan government the equivalent of up to $852.5 million to support the MOD. Of this amount, approximately $663.0 million (78%) was for salaries.[149] As of March 18, CSTC-A provided the Afghan government the equivalent of $89.7 million to support the MOD for FY 1400. The majority of these funds (57%) paid for salaries.[150]

TABLE 2.8

MAJOR EQUIPMENT ITEMS PROVIDED TO ANA

Equipment Type	Equipment Description	Units Issued in Quarter	Unit Cost	Total Cost
Vehicle	M1151 HMMWV	427	$238,500	$101,839,500
Ammunition	.50 caliber cartridge	1,727,800	3	5,528,960
Ammunition	60 mm high-explosive mortar cartridge	8,928	350	3,124,800
Parts	Engine with container	126	22,329	2,813,454
Ammunition	2.75 inch rockets	1,269	1,906	2,418,701
Uniform	Men's trousers (various sizes)	59,144	41	2,395,923
Parts	Radiator with engine coolant	300	7,697	2,390,985
Parts	Hydraulic vehicle transmisions	43	35,903	1,543,829
Uniform	Men's boots (various sizes)	11,647	108	1,254,848
Total				**$123,311,000**

Note: The above list reflects only the nine highest-value equipment provided to the ANA this quarter (November 1, 2020–January 31, 2021). The "unit costs" listed reflect the average costs paid for items procured under multiple Foreign Military Sales cases. Unit costs are rounded to the nearest dollar.

Source: CSTC-A, response to SIGAR data call, 3/17/2021.

ANA Equipment and Transportation

As of March 31, 2021, the United States had obligated more than $19.3 million and disbursed about $19 million of ASFF appropriations from FY 2019 through FY 2021 for ANA equipment and transportation costs. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $13.6 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF equipment and transportation costs.[151]

Table 2.8, lists the highest-cost items of equipment provided to the ANA this quarter (November 1, 2020, to January 31, 2021), which included 427 High Mobility Multipurpose Wheeled Vehicles (HMMWVs, commonly known as "Humvees") valued at about $101.8 million); nearly two million rounds of .50 caliber ammunition valued at roughly $5.5 million, and about 9,000 units of 60 mm mortar rounds valued at over $3.1 million.[152]

Although CSTC-A has moved away from procuring major equipment and systems like HMMWVs, items already procured are still being delivered to the ANA.[153] DOD said last quarter that as part of the revised HMMWV strategy implemented in 2017, about 1,600 excess U.S. Army armored HMMWVs have been refurbished for transfer to the ANDSF in addition to the 2015–2018 procurement of about 6,000 new HMMWVs. The refurbished vehicles cost about $80,000 less than new vehicles. The Army reported that 49 excess HMMWVs were delivered since October 2020, with 51 left to be delivered to complete the program.[154]

ANA Infrastructure

As of March 31, 2021, the United States had obligated more than $30.1 million and disbursed about $14.8 million of ASFF appropriations from FY 2019

through FY 2021 for ANA infrastructure projects. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $6 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF infrastructure projects.[155] In an important development, DOD reported this quarter that it transferred Kandahar Airfield to MOD on January 10, 2021. The 100 unique real property items involved were valued at roughly $9.1 million, including 45 buildings. CSTC-A said this transfer will preclude MOD from having to construct new facilities at this site.[156]

Separate from other U.S. government efforts to transition the airport at Kandahar to the Afghan Civil Aviation Authority (see page 133–134), CSTC-A's efforts toward transferring the airfield are focused on airfield security and providing TAA for MOD on manning, equipping, and training airfield security units. CSTC-A said the duration of its TAA support will be based on advisor assessments of these security units' performance.[157]

When asked about the timeline and planning for turning over other airfields to the Afghan government, CSTC-A said "the timeline is based on operational need." CSTC-A is mentoring a senior official in the MOD and one in the ACAA, as well as conducting TAA with personnel/units that conduct the five essential services to run an airfield at each location in an effort to ensure the Afghans have the capacity and capability to operate their airfields when U.S. troops leave Afghanistan.[158] No update was provided on advisor assessments of Kandahar Airfield's security units' capabilities this quarter,[159] but SIGAR will continue to follow up with CSTC-A on this issue.

As of March 11, 2020, CSTC-A was managing seven ongoing, DOD-funded ANA infrastructure projects costing roughly $21.7 million in total. Two projects were being planned, costing an estimated $5.7 million, CSTC-A awarded one new project ($1.2 million), and completed no new projects this quarter. No DOD-funded ANA infrastructure projects were descoped or terminated this quarter.[160]

Of the ongoing and planned projects, the costliest include an ongoing electrical-grid connection project for the ANA in Baghlan Province (about $9.5 million), one phase of an ongoing SMW facilities-expansion plan for its airbase at Hamid Karzai International Airport in Kabul ($5.6 million), and a planned electrical-grid connection project for the ANA in Parwan Province (costing roughly $8.5 million, of which the U.S. ASFF contribution is $5.2 million with the rest pledged by other donor nations).[161]

Projects completed this quarter were a roughly $7 million School of Excellence for the ANASOC's Camp Commando, and a nearly $400,000 renovation to a Marshal Fahim National Defense University facility.[162]

Six of the ongoing infrastructure projects for MOD elements are slated for completion after May 2021, when U.S. forces will begin departing Afghanistan until they withdraw before September 11.[163]

CSTC-A reported that the estimated annual facilities-sustainment costs funded by the United States for all ANA facility-sustainment requirements

Real property items: includes one or more of the following: building, structure, utility system, pavement, and/or underlying land.

Source: CSTC-A, response to SIGAR vetting, 4/8/2021.

SIGAR EVALUATION: U.S.-FUNDED CAPITAL ASSETS IN AFGHANISTAN

SIGAR issued an evaluation report this quarter in response to a congressional request that determined the U.S. government spent more than $2.4 billion on capital assets that were unused or abandoned, were not used for their intended purposes, had deteriorated, or were destroyed. For more information, see Section 1 of this report.

remain $108.8 million. Of this, $74.7 million is provided directly to the Afghan government and $34.1 million is spent by CSTC-A for the Afghan government.[164] CSTC-A said it is reducing the budgeted amount of ASFF that will be provided as a direct contribution for operations and maintenance costs for ANA infrastructure programmed for FY 2021 by 10%.[165]

ANA Training and Operations

As of March 31, 2021, the United States had obligated nearly $100.8 million and disbursed about $79 million of ASFF appropriations from FY 2019 through FY 2021 for ANA training and operations. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $4.3 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF, and MOD training and operations.[166]

According to CSTC-A, ASFF funds currently pay for a number of high-cost, mission-critical training programs for MOD force elements. The costliest is a roughly $110 million training program for the ASSF, supporting NSOCC-A-partnered units as they further develop critical operational and institutionalized special operations training and build sufficient capacity. This is followed by a nearly $80 million contract to train entry-level AAF and SMW

TABLE 2.9

TRAINING CONTRACTS FOR MOD ELEMENTS

Contract	Base/Current Period of Performance
ASSF Training Program	Base: 5/1/2020–5/1/2021 Current OY1: 5/1/2020–4/30/2021
Initial Entry Rotary Wing and Initial Entry Fixed Wing Outside Continental United States AAF Pilot Training	Current Base: 4/1/2020–10/31/2022
AAF Aviation Maintenance Development Center	Base: 4/15/2019–4/14/2020 Current OY1: 4/15/2020–9/30/2021 (No-cost extension due to COVID-19 delays)
ASSF Training Support Services	Base: 4/15/2019–4/14/2020 Current OY1: 4/15/2020–9/30/2021
National Maintenance Strategy-Ground Vehicle Services (ANA/AAF/ASSF)	Base: 5/23/2017–5/23/2018 Current OY3: 9/1/2020–8/31/2021
Initial Entry Rotary Wing and Initial Entry Fixed Wing Outside Continental United States AAF Pilot Training	Current Base: 4/1/2020–3/31/2021
A-29 Pilot and Maintenance Training (AAF)	Base: 10/1/2019–9/30/2020 Current OY1: 10/1/2020–9/30/2021
C-208 Contractor Logistics Support and Maintenance Training (AAF)	Base: 5/20/2017–1/31/2018 Current OY3: 2/1/2020–1/31/2022
A-29 Lead-In High Power Turbo Propeller Pilot Training (AAF)	Current Base: 8/15/2020–8/14/2021
AAF English Language Training	Base: 7/1/2019–6/30/2020 Current OY1: 8/15/2020–8/14/2021

Note: The above list reflects only the 10 highest-value training contracts supporting MOD force elements. The case/contract value dollar amounts were not approved for public release this quarter. ASSF = Afghan Special Security Forces, AAF = Afghan Air Force, ANA = Afghan National Army.

Source: CSTC-A, response to SIGAR data call, 3/17/2021; CSTC-A, response to SIGAR vetting, 4/8/2021; OUSD-P, response to SIGAR vetting, 4/23/2021.

aircraft maintainers, and another roughly $80 million entry-level rotary and fixed-wing pilot training contract for the AAF and SMW. The cost of the last project increased since last quarter as three courses were added.[167]

Just the 10 most costly U.S.-funded contracts to train ANA, AAF, and ANASOC personnel could cost more than $480 million during their current periods of performance. Table 2.9 shows that eight of the 10 are scheduled to run past the late summer or early fall of 2021 when U.S. troops and U.S. defense contractors are scheduled to leave Afghanistan.[168]

CSTC-A said they intend to continue contract oversight regardless of U.S. or Coalition force levels and are considering how to accomplish this as USFOR-A plans for future force levels under several different scenarios. Final policy guidance will be determined by conditions on the ground and alignment with NATO.[169]

AFGHAN AIR FORCE

U.S. Funding

As of February 8, 2021, the United States had appropriated approximately $8 billion for ASFF to build and develop the AAF and fund its combat operations from FY 2010 to FY 2020, roughly the same (about $9 million less) as the amount reported last quarter.[170] The slight change reflects small decreases in the amount of FY 2019 funds authorized for AAF sustainment and equipment/aircraft (DOD has two years to adjust allocations of authorized ASFF funds before they expire). The authorized ASFF funds for the AAF for FY 2019 are currently $995.95 million, $988.83 million for FY 2020, and $818.05 million for FY 2021, as of March 31, 2021.[171]

As in most previous years, sustainment remains the costliest funding category for the AAF (55% of FY 2020, and 69% of FY 2019 authorized funds), followed by training (32% and 24% respectively), equipment and aircraft (12% and 6%), and infrastructure (1% of both fiscal years' funds). AAF sustainment and equipment costs primarily include contractor-provided maintenance; major and minor repairs and aircraft upgrades; and procurement of parts, supplies, and training equipment for the AAF's in-country inventory of seven air platforms: UH-60, MD-530, and Mi-17 helicopters; and A-29, C-130, C-208, and AC-208 fixed-wing aircraft.[172]

As of March 31, 2021, the United States had obligated nearly $1.58 billion and disbursed more than $1.43 billion of ASFF appropriations from FY 2019 through FY 2021 to build, train, equip, and sustain the AAF.[173] This brings total U.S. ASFF obligations for the AAF from FY 2010 to FY 2020 to more than $6 billion.[174] U.S. funds can be obligated for up to two years; $903.8 million in FY 2019 funds have been obligated (of the $986.8 million authorized), $278.9 million in FY 2020 funds have been obligated (of the roughly $1.1 billion authorized), and no FY 2021 funds have yet been obligated.[175]

An Afghan Air Force A-29 fighter-bomber is readied for a sortie in support of army ground forces. (ANA 209th Shaheen Corps photo)

AAF Inventory and Aircrew

Inventory and Status

As of March 31, 2021, the AAF had 143 usable aircraft among the 162 aircraft in its total inventory. This reflects a net increase of seven usable aircraft this quarter. As Table 2.11 shows, four of seven of the AAF's airframes had fully usable aircraft inventories this quarter (A-29, AC-208, C-208, and Mi-17). Only one airframe (AC-208) had an entirely usable inventory last quarter. TAAC-Air reported that six A-29s arrived in Afghanistan in March from the United States (formerly located there for A-29 training for the AAF at Moody Air Force Base).[176]

Usable aircraft: aircraft in the AAF's inventory that are located in Afghanistan and are either operational and available for tasking or are in short-term maintenance.

Total inventory: the number of aircraft either usable or in long-term maintenance (either at a third country location or in the United States) it does not include aircraft that were destroyed and have not yet been replaced.

Authorized: the total number of aircraft approved for the force.

Source: TAAC-Air, response to SIGAR vetting, 4/16/2021.

TABLE 2.11

AAF AVIATION SUMMARY AS OF MARCH 31, 2021

AIRCRAFT	Authorized	Total Inventory	Usable / In-Country	Authorized Aircrews	Assigned Aircrews
Fixed Wing					
A-29	26	23	23	38	21
AC-208	10	10	10	15	13
C-208	24	23	23	28	31
C-130	4	4	2	5	3
Rotary Wing					
Mi-17	0	13	13	–	–
MD-530	60	47	35	58	33
UH-60	43	42	37	49	27
Total	**167**	**162**	**143**	**193**	**128**

Note: These figures do not include the aircraft for the Special Mission Wing, which are classified. Authorized and assigned aircrew figures have not changed since last quarter. The AAF is phasing out its Russian-made Mi-17s. FY 2022 is the last year DOD will seek sustainment funding for the Mi-17s. Some will remain in the fleet to provide operational capability until the UH-60 capability matures and the transition to CH-47s is completed. TAAC-Air did not provide data for Mi-17 aircrews because it does not provide train, advise, and assist support for the AAF's Mi-17s.

Source: TAAC-Air, response to SIGAR data call, 4/5/2021 and response to SIGAR vetting, 4/16/2021; SIGAR, analysis of TAAC-Air-provided data, 4/2021.

Qualified Aircrew

TAAC-Air reported no changes this quarter to the number of authorized or assigned AAF aircrews.[177]

TAAC-Air provided new data this quarter on qualified and trained aircrew by position and airframe. Seen in Table 2.10, as of April 5, 2021, most AAF airframes had nowhere near the number of qualified personnel (instructor pilots, copilots, mission system operators, etc.) needed to man the aircrew positions each airframe requires. Only the C-130 had more than half of its aircrew positions filled (four of seven) with the required number of qualified personnel. The AC-208 fared worst with only two of seven positions filled with the required number of qualified personnel.[178]

When asked why so many aircrew positions lacked qualified personnel, TAAC-Air said the AAF is limited in the amount of aircrew it can train due

TABLE 2.10

AIRCREW POSITIONS FILLED WITH QUALIFIED PERSONNEL, AS OF APRIL 2021

AIRCRAFT	Number of Aircrew Positions	Aircrew Positions Filled with Qualified Personnel
Fixed Wing		
A-29	4	2
AC-208	7	2
C-208	5	2
C-130	7	4
Rotary Wing		
Mi-17	6	3
MD-530	5	2
UH-60	8	3
Total	**42**	**18**

Note: These figures represent the number of positions (not personnel) that comprise an aircrew for each airframe and how many of those positions are filled with the required number of qualified personnel.

Source: TAAC-Air, response to SIGAR data call, 4/5/2021; SIGAR, analysis of TAAC-Air-provided data, 4/2021.

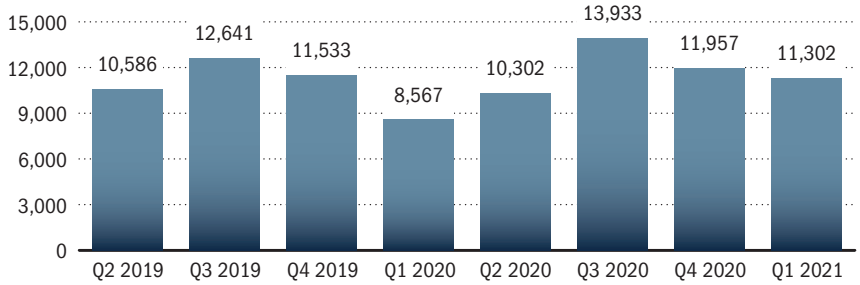
to the number of personnel in its training pipeline, a lack of qualified pilot candidates, and COVID-19 impacts throughout Afghanistan. The latter issue has caused a "bubble" of pilots who received aircraft training but have not been able to complete mission training. Additionally, they said that trained pilots have not had sufficient time to gain experience to qualify them as instructor and evaluator pilots.[179]

AAF Operations and Readiness

The AAF's flight hours this quarter (January–March 2021) were higher than seasonal norms, increasing by about 32% compared to the same period last year. But as Figure 2.32 shows, they are lower than the preceding two quarters.[180]

FIGURE 2.32

AAF FLIGHT HOURS BY QUARTER SINCE 2019



Note: Flight hours have been rounded to the nearest hour. Q2 2019 is the earliest reporting period for which SIGAR has comparable flight-hour data.

Source: TAAC-Air, response to SIGAR data call 4/5/2021; SIGAR, analysis of RS-provided data, 4/2021.

The AAF's readiness did not change markedly compared to last quarter. Three of seven AAF airframes flew over their recommended flight hours this quarter (one fewer than last quarter).[181] Four of seven airframes met their readiness benchmarks this quarter compared to five last quarter (October–December 2020).[182] The three airframes that failed to meet readiness benchmarks were the MD-530, A-29, and UH-60.[183]

AAF Maintenance

TAAC-Air provided updates this quarter about developing AAF maintenance capacity, including reporting the number of qualified maintainers required for each airframe by qualification level.

Qualified Maintainers

As SIGAR highlighted in its *2021 High-Risk List* and as IG Sopko testified to Congress on March 16, building a qualified maintainer cadre is critical for the AAF's ability to independently maintain its own aircraft and work

TABLE 2.12

FILL PERCENTAGE FOR QUALIFIED AAF MAINTAINERS REQUIRED AND CONTRACTED MAINTAINERS

Aircraft	Maintainer Level 3	Maintainer Level 2	Maintainer Level 1	Contracted Maintainers
A-29	78%	61%	118%	39
AC-208	233%	120%	125%	41
C-208	261%	154%	290%	–
C-130	28%	0%	33%	25
Mi-17	765%	375%	566%	–
MD-530	93%	61%	109%	106
UH-60	104%	0%	0%	198

Note: Data as of April 2021. Percentages are the percent of positions filled with the required number of qualified maintainers at each level of maintenance qualification. Maintainer levels with percentages over 100% have an excess number of qualified maintainers versus the number required.

Source: TAAC-Air, response to SIGAR data call, 4/5/2021.

TAAC-Air assessed in January 2021 that without continued contractor support, none of the AAF's airframes can be sustained as combat effective for more than a few months.

toward eventually no longer requiring costly U.S.-funded contractor logistic support for aircraft maintenance. TAAC-Air assessed in January 2021 that without continued contractor support, none of the AAF's airframes can be sustained as combat effective for more than a few months, depending on the stock of equipment parts in-country, the maintenance capability on each airframe, and when contractor support is withdrawn.[184]

According to AAF data provided to TAAC-Air this quarter, the AAF is making progress filling its maintainer ranks with qualified maintainers at each of its three levels of certification (Level 3, basic maintenance duties, through Level 1, the most advanced maintenance duties). Table 2.12 shows that three of seven AAF airframes (C-208, AC-208, and Mi-17s) have enough qualified maintainers at all levels required to maintain their aircraft. The C-130 has the fewest personnel qualified in each maintenance level against its requirements (nine total qualified maintainers vs. 60 required).[185] Even airframes that have the required number of qualified maintainers (like the AC-208 and the C-208), still use DOD contractors for support. According to TAAC-Air, these contractors provide continued logistics support, mentoring, on-the-job training, and supervision to build competency and experience for the AAF maintainers. They also help restore aircraft readiness when the aircraft fall below operational readiness requirements, as the AAF is still increasing proficiency in these areas.[186]

AFGHAN SPECIAL SECURITY FORCES

The Afghan Special Security Forces (ASSF) are the ANDSF's primary offensive forces. The ASSF include a number of elements, such as the ANA Special Operations Corps (ANASOC), the General Command Police Special Units (GCPSU), and the Special Mission Wing (SMW). SIGAR tracks ASSF operations data because DOD has said the ASSF's growing size and

capabilities are important both for the ANDSF's overall performance and for the United States to increase the effectiveness and efficiency of its small-footprint military campaign in Afghanistan.[187]

U.S. Funding

As of March 31, 2021, the United States had obligated roughly $971.35 million and disbursed nearly $816.80 million of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ASSF.[188]

ASSF Operations

NSOCC-A reported that the ASSF are conducting 67% more deliberate offensive operations this quarter compared to last quarter. SIGAR considers this to be a positive development: ASSF are trained for offensive operations, but are often misused for manning static checkpoints.[189] However, as SIGAR has previously noted, it is difficult to extrapolate operational successes from numbers of personnel and operations because many of the details of ASSF operations remain classified.

A presidential decree issued on January 21, 2021, consolidated all ASSF under the operational command of ANASOC. ANASOC now has operational control of GCPSU, National Interdiction Unit (NIU), National Directorate of Security (NDS) Strike Forces, SMW, and the Joint Special Operations Coordination Center. NSOCC-A claimed that they "observed less ASSF on checkpoints, and more ASSF applied in support of corps[-level] clearance operations."[190] NSOCC-A added that it is too early to determine the impact of the new joint command on offensive operations. The increase in offensive operations this quarter is "more likely due to COVID-19 restrictions, reduction in forces, and an increase in enemy-initiated attacks."[191]

The 717 ASSF total ground operations conducted this quarter were slightly fewer during the same period last year (750). February saw the highest number of operations (292) compared to January (234) and March (191). As seen in Figure 2.33, on the next page, the ASSF conducted 91% of its operations this quarter independent of U.S. and Coalition advisor support or accompaniment. This is well above the percentage of independent operations (53%) for the same period last year.[192]

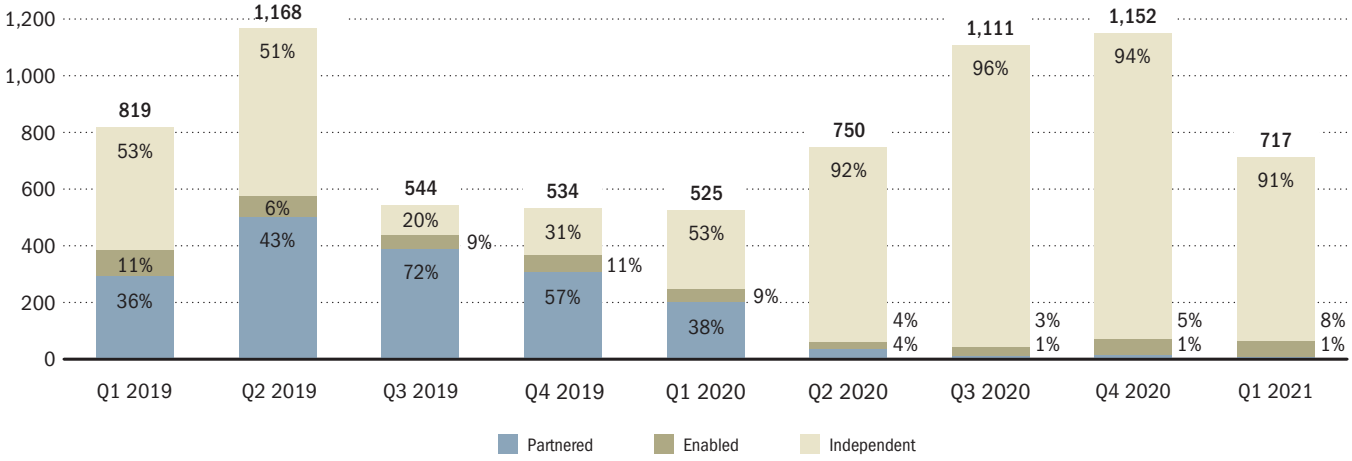
Except for aircraft maintenance, daily operations are conducted independent of advisors, as in-person TAA restrictions have remained in place.[193] Overall, NSOCC-A said this quarter, "ANASOC elements are performing adequately and their ability to conduct independently planned and executed operations is improving." NSOCC-A provided several examples of ASSF success, including an operation in Kandahar Province where ANASOC units routed the Taliban from Arghandab District, "although with heavy casualties and constant Afghan air support," and SMW missions throughout Afghanistan that freed over 100 prisoners held by the Taliban.[194]

Afghan security forces with air and commando support conduct an operation to capture insurgent mines and munitions. (ANA Special Operations Corps photo)

The ASSF are conducting 67% more deliberate offensive operations this quarter compared to last quarter.

FIGURE 2.33

ASSF GROUND OPERATIONS BY QUARTER



Note: Partnered = operations conducted by ASSF in which U.S./Coalition forces accompany ASSF to the target; Enabled = operations planned and executed by ASSF in which U.S./Coalition forces supply intelligence, surveillance, and reconnaisance, or other support but do not accompany ASSF to the target; Independent = operations planned and executed by ASSF without any U.S./Coalition assistance. Percentages may sum to more than 100% due to rounding.

Source: NSOCC-A, response to SIGAR data call, 4/5/2021; SIGAR, analysis of NSOCC-A-provided data, 4/2021.

AFGHAN NATIONAL POLICE

U.S. Funding

As of March 31, 2021, the United States had obligated nearly $853.96 million and disbursed more than $686.31 million of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ANP.[195] Also as of March 31, 2021, the United States had finished obligating nearly $21.7 billion and nearly finished disbursing $21.5 billion of ASFF appropriated from FY 2005 through FY 2018 to build, train, equip, and sustain ANP elements, including police special forces. These force elements constituted the ANP budget activity group for reporting purposes through the FY 2018 appropriation.[196]

ANP Sustainment

As of March 31, 2021, the United States had obligated nearly $714.2 million and disbursed about $572.7 million of ASFF appropriations from FY 2019 through FY 2021 for ANP sustainment. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $9.6 billion from FY 2005 through FY 2018 ASFF appropriations to sustain ANP elements, including police special forces. Unlike the ANA, a significant share of ANP personnel costs (including ANP salaries) is paid by international donors through the United Nations Development Programme's (UNDP) multidonor Law and Order Trust Fund for Afghanistan (LOTFA).[197]

To support the MOI, CSTC-A planned to provide up to $176.6 million in FY 1400. Of these funds, approximately $6.4 million (4%) was for salaries, with the remaining funds for purchase of goods, services, or assets.[198] As

SIGAR RELEASES 2021 HIGH-RISK LIST; CONTINUES WORK ON "POLICE IN CONFLICT" LESSONS LEARNED REPORT

SIGAR issued the *2021 High-Risk List* in March to alert legislators and policymakers of major areas of the reconstruction effort in Afghanistan at risk of waste, fraud, abuse, mismanagement, or mission failure. Prepared by the Research and Analysis Directorate, the *2021 High-Risk List* focuses on program areas and elements of the reconstruction effort that are: (1) essential to success; (2) at risk of significant and large-scale failure due to waste, fraud, or abuse; and (3) subject to the control or influence of the U.S. government.

For its ongoing *Police in Conflict* report, SIGAR found that after two decades of international support, Afghanistan currently has a small number of highly trained specialized police forces that have emerged under the tutelage of international advisors. At the same time, the Afghan government still lacks a police force that can legitimately enforce the rule of law on a day-to-day basis. The Afghan Uniformed Police (AUP), responsible for this civilian policing mission, are largely illiterate and poorly trained. Further, many AUP are considered abusive, predatory, and corrupt.

Additionally, SIGAR's Lessons Learned Program (LLP) has begun briefing some of its preliminary findings from the report. Most recently, in response to current political discussions on the future of U.S. and international donor assistance to the Afghan National Police, LLP staff briefed Resolute Support, U.S. Embassy Kabul, British Embassy Kabul, and Netherlands Embassy Kabul on SIGAR's ongoing study identifying lessons from U.S. and international foreign police assistance from 2001 to 2021.

of March 18, CSTC-A had disbursed no funding to the Afghan government to support the MOI.[199]

ANP Equipment and Transportation

As of March 31, 2021, the United States had obligated more than $3.7 million and disbursed about $3.5 million of ASFF appropriations from FY 2019 through FY 2021 for ANP equipment and transportation costs. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $4.8 billion from FY 2005 through FY 2018 ASFF appropriations for ANP elements, including police special forces, equipment and transportation costs.[200]

Although CSTC-A has moved away from new procurements of major equipment and systems, items already procured are still being delivered to the ANP.[201] Table 2.13, on the following page, lists the highest-cost items of equipment provided to the ANP this quarter (November 1, 2020, through January 31, 2021). Of these items, the costliest was the delivery of 450 antitank grenade launchers ($2.3 million total). No defense articles were transferred from USFOR-A equipment to the ANP via foreign military sales from stock during this period.[202]

ANP Infrastructure

As of March 31, 2021, the United States had obligated more than $2.6 million and disbursed about $2.3 million of ASFF appropriations from FY 2019

TABLE 2.13

MAJOR EQUIPMENT PROVIDED TO THE ANP

Equipment Type	Equipment Description	Units Issued in Quarter	Unit Cost	Total Cost
Weapons	Antitank grenade launchers	450	$5,100	$2,295,000
Ammunition	7.62 mm cartridge	13,779,450	0.22	3,031,479
Uniform	Shirts, various sizes	63,985	32	2,048,160
Uniform	Trousers, various sizes	49,755	34	1,695,153
Uniform	Gloves	66,380	25	1,666,802
Ammunition	40 mm grenades	35,400	31	1,113,330
Weapons	40 mm grenade launcher	501	2,000	1,002,000
Parts	ACOG M150 rifle optic	386	1,779	686,694
Uniform	Boots, various sizes	3,844	108	414,153
Parts	Weapon sights	3,246	40	129,678
Total Cost of Equipment				**$14,082,448**

Note: The above list reflects only the 10 highest-value equipment provided to the ANP this quarter (November 1, 2020–January 31, 2021). The "unit costs" listed reflect the average costs paid for items procured under multiple Foreign Military Sales cases. Costs are rounded to the nearest U.S. dollar except for unit costs below a dollar.

Source: CSTC-A, response to SIGAR data call, 3/16/2021.

through FY 2021 for ANP infrastructure projects. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $3.2 billion from FY 2005 through FY 2018 ASFF appropriations for infrastructure projects for ANP elements, including police special forces.[203]

As of March 11, 2021, CSTC-A was managing three ongoing, DOD-funded ANP infrastructure projects. These projects are the joint NATO ANA Trust Fund (NATF)- and ASFF-funded closed-circuit television surveillance system in Kabul ($19 million of this funded by ASFF), the ASFF-funded GCPSU project at Kabul Garrison Command ($2.6 million), and the ASFF-funded Kabul Security Forces Checkpoints ($300,000) project awarded on October 1, 2020.[204] CSTC-A reported that no projects were completed, cancelled, or terminated this quarter.[205]

CSTC-A continued to report this quarter that the estimated annual facilities-sustainment costs funded by the United States for all ANP facility and electrical-generator requirements is $68.8 million. Of this, $42.4 million will be provided directly to the Afghan government and $26.4 million will be spent by CSTC-A for the Afghan government.[206]

ANP Training and Operations

As of March 31, 2021, the United States had obligated more than $133.5 million and disbursed about $107.8 million of ASFF appropriations from FY 2019 through FY 2021 for ANP training and operations. Also as of March 31, 2021, the United States had finished obligating about $4.1 billion and nearly finished disbursing roughly $3.9 billion from FY 2005 through FY 2018 ASFF appropriations for ANP elements, including police special forces, training and operations.[207]

This quarter, CTSC-A provided SIGAR an update on current (two) U.S.-funded ANP training contracts. One is a $4.1 million contract to train the ANP to maintain its ground vehicles as part of the NMS-GVS contract; it will continue until August 31, 2021, although another year is pending decision and would be implemented at the end of April 2021.[208] The other is a contract to support training MOI and MOD women in occupational skills as part of the Gender Occupational Opportunity Development Program; the roughly $1 million contract runs until May 1, 2021.[209]

According to DOD, the MOI continued to focus on the ANP's future role in a stabilized security environment. This includes an evidence-based assessment intended to understand how the ANP should be structured and equipped in a stable environment, as part of a continuing plan for the ANP to shift its focus from a paramilitary security force to one of community policing. DOD noted, however, that the security environment during the reporting period did not allow such a transition.[210]

Efforts in that direction, though, include reducing the numbers of the most vulnerable checkpoints and reevaluating the training pipeline and training curriculum for police personnel. Specifically, MOI revised the curriculum of initial entry police training to better align with a civil law-enforcement mission. But MOI lacks institutional training that reinforces civil law enforcement. Furthermore, beyond early training, the ANP also lacks an institutionalized leadership-development program at the district and local levels.[211]

REMOVING UNEXPLODED ORDNANCE

Afghanistan is riddled with land mines and "explosive remnants of war" (ERW) such as live shells and bombs, according to the United Nations (UN).[212] Although contamination includes legacy mines laid before 2001, most casualties today are caused by mines and other ERW that have accumulated since 2002.[213] In recent years, casualties have been reported from ordnance exploding in areas formerly used as firing ranges by Coalition forces. The UN Assistance Mission in Afghanistan (UNAMA) also has documented a direct correlation between civilian casualties and ERW in areas following heavy fighting.[214]

According to UN reporting from March 2020, approximately 2.5 million Afghans live within one kilometer of areas contaminated with explosive hazards that are in need of immediate clearance.[215] From April 2019 through March 2020, the Mine Action Programme for Afghanistan (MAPA) reported an average of 130 civilian casualties per month from ERW.[216]

State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) manages the conventional-weapons destruction program in Afghanistan. Since FY 2002, State has allocated $423.9 million in weapons-destruction and humanitarian mine-action assistance to Afghanistan (an additional $11.6 million was obligated between 1997 and

"The Security Council remains deeply concerned over the high number of civilian casualties by landmines, explosive remnants of war, and improvised explosive devices, as well as personnel participating in law enforcement, humanitarian, peacekeeping, rehabilitation and clearance programmes and operations."

—United Nations Security Council in commemoration of International Day for Mine Awareness and Assistance in Mine Action on April 4, 2021

Source: UNSC, "Statement by the President of the Security Council," 4/8/2021.

Afghan humanitarian demining team member clears minefields and hazardous areas. (Department of State photo)

2001 before the start of the U.S. reconstruction effort). As of March 8, 2021, PM/WRA had released $3.9 million in FY 2020 funds.[217]

State directly funds seven Afghan nongovernmental organizations (NGOs), four international NGOs, and one Afghan government organization to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds), which insurgents can use to construct roadside bombs and other improvised explosive devices (IEDs).[218]

From 1997 through December 31, 2020, State-funded implementing partners have cleared approximately 303.5 square kilometers of land (117 square miles) and removed or destroyed nearly 8.5 million landmines and other ERW such as unexploded ordnance (UXO), abandoned ordnance (AO), stockpiled munitions, and homemade explosives. Table 2.14 shows conventional-weapons destruction figures, FY 2010–2021.[219]

The estimated total area of contaminated land continues to fluctuate: clearance activities reduce the extent of hazardous areas, but ongoing surveys find new contaminated land. On October 1, 2020, there were 843.66 square kilometers (326 square miles) of contaminated minefields, battlefields, abandoned improvised munitions, and initial hazardous areas. As of December 31, 2020, the total known contaminated area was 835.7 square kilometers (323 square miles) in 3,905 hazard areas. PM/WRA defines a minefield as the area contaminated by landmines; a battlefield can include landmines and other improvised explosives; and an initial hazardous area will include an indeterminate amount and type of explosive hazards.[220]

TABLE 2.14

DEMINING PROGRAM PERFORMANCE METRICS, FISCAL YEARS 2010–2021

Fiscal Year	Minefields Cleared (m^2)	AT/AP Destroyed	UXO Destroyed	SAA Destroyed	Estimated Contaminated Area Remaining (m^2)[a]
2010	39,337,557	13,879	663,162	1,602,267	650,662,000
2011	31,644,360	10,504	345,029	2,393,725	602,000,000
2012	46,783,527	11,830	344,363	1,058,760	550,000,000
2013	25,059,918	6,431	203,024	275,697	521,000,000
2014	22,071,212	12,397	287,331	346,484	511,600,000
2015	12,101,386	2,134	33,078	88,798	570,800,000
2016	27,856,346	6,493	6,289	91,563	607,600,000
2017	31,897,313	6,646	37,632	88,261	547,000,000
2018	25,233,844	5,299	30,924	158,850	558,700,000
2019	13,104,094	3,102	26,791	162,727	657,693,033
2020	23,966,967	2,879	7,197	85,250	843,517,435
2021	4,455,557	531	85	30,001	835,667,191
Total	**299,056,524**	**81,594**	**1,984,820**	**6,352,382**	

Note: AT/AP = antitank/antipersonnel ordnance. UXO = unexploded ordnance. SAA = small-arms ammunition.
There are about 4,047 square meters (m^2) to an acre.
[a] Total area of contaminated land fluctuates as clearance activities reduce hazardous areas while ongoing survey work identifies and adds new contaminated land in the Information Management System for Mine Action (IMSMA) database. FY 2021 data covers October 1, 2020, through December 31, 2020.

Source: PM/WRA, response to SIGAR data call, 3/16/2021.

In 2012, the Afghan government was granted an extension until 2023 to fulfill its obligations under the Ottawa Treaty to achieve mine-free status. Given the magnitude of the problem and inadequate financial support, the country is not expected to achieve this objective. According to State, the drawdown of Coalition forces in 2014 coincided with a reduction in international donor funds to MAPA.[221] In June 2018, MAPA transitioned to Afghan national ownership within the Directorate of Mine Action Coordination.[222]

Funding for demining peaked at $113 million in 2010. According to Afghan government estimates of the amount of funding needed to bring the country into compliance with the 1997 UN Anti-Personnel Mine Ban Convention, only $45 million of the $95 million needed for 2019 was secured; over $100 million is needed each year from 2020 through 2022.[223] The Afghan government is expected to request another 10-year extension to meet its treaty obligations. However, according to the State Department, the extension request cannot be initiated or acknowledged sooner than 18 months before April 2023, the end date of the current extension.[224]

CONFLICT MITIGATION ASSISTANCE FOR CIVILIANS

USAID's Conflict Mitigation Assistance for Civilians (COMAC) is a $40 million, five-year, nationwide program that began in March 2018. It supports Afghan civilians and their families who have suffered losses from military operations against the Taliban or from insurgent attacks. COMAC provides assistance to Afghan civilians and their dependent family members who have experienced loss due to:[225]

- military operations involving the U.S., Coalition, or ANDSF against insurgents, criminals, terrorists, or illegal armed groups
- landmines, improvised explosive devices (IED), unexploded ordnance, suicide attacks, public mass shootings, or other insurgent or terrorist actions
- cross-border shelling or cross-border fighting

COMAC provides in-kind goods sufficient to support families affected by conflict for 60 days. Additional assistance includes referrals for health care and livelihood service providers, and economic reintegration for families impacted by loss or injury.[226] From October 1, 2020, through December 31, 2020, COMAC provided 9,858 immediate-assistance packages and 1,009 tailored-assistance packages for a total program expense of just under $2 million.[227] The provinces receiving the most assistance included Nangarhar ($110,279), Faryab ($71,402), and Kandahar ($44,460); those receiving the least included Bamyan ($956), Panjshir ($1,451), and Nimroz ($188).[228]

As of November 1, 2020, USAID has obligated $32.3 million for this program.[229]

GOVERNANCE CONTENTS

GOVERNANCE

KEY ISSUES & EVENTS

On April 14, President Joseph Biden announced that—in keeping with the February 2020 U.S.-Taliban agreement and U.S. national interests—all U.S. and Coalition troops will withdraw from Afghanistan before September 11, 2021.

Afghan political leaders reacted to reported U.S. correspondence outlining new peace talks and a peace plan.

A Taliban spokesman said the group would not participate in any conferences to make decisions about Afghanistan's future until all foreign troops leave the country.

At a March 18 meeting in Moscow, the United States, Russian, Chinese, and Pakistani governments said they do not support restoring the Taliban's Islamic Emirate.

U.S. RECONSTRUCTION FUNDING FOR GOVERNANCE

As of March 31, 2021, the United States had provided nearly $36.03 billion to support governance and economic development in Afghanistan. Most of this funding, more than $21.1 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).[230]

Since counternarcotics is a crosscutting issue that encompasses a variety of reconstruction activities, a consolidated list of counternarcotics reconstruction funding appears in Appendix B.

PEACE AND RECONCILIATION

President Biden Announces Way Forward for Afghanistan

On April 14, President Joseph Biden announced that U.S. and Coalition troops will be fully withdrawn from Afghanistan by the 20th anniversary of the September 11, 2001, attacks while "significant humanitarian and

development assistance" and "assistance to the Afghan National Defenses and Security Forces" will continue.[231]

President Biden noted that the February 2020 U.S.-Taliban agreement called for U.S. troops to depart by May 1, 2021, adding "and that means something." He said there was significant "risk to staying beyond May 1st without a clear timetable for departure."[232] Regarding the peace talks, President Biden said that "American troops shouldn't be used as a bargaining chip between warring parties in other countries."[233]

The day before, a senior administration official told reporters that this withdrawal "is not conditions-based [as President Biden] judged that a conditions-based approach, which has been the approach of the past two decades, is a recipe for staying in Afghanistan forever."[234] President Biden said the final withdrawal of U.S. troops will begin on May 1, and the senior administration official clarified that the withdrawal may be completed well in advance of September 11, 2021. Any remaining U.S. military personnel would be tasked with protecting an American diplomatic presence.[235] The September deadline for the complete withdrawal of U.S. and Coalition forces is meant to help NATO troops depart, the official said.[236]

The official added that, the United States would "bolster support for civilian, economic, and humanitarian assistance programs" and "use its full diplomatic, humanitarian, and economic toolkit to try to—as best we can to protect the gains made by women and girls over the course of the past 20 years."[237]

Afghan Negotiations Make Slow Progress

On December 12, 2020, the Islamic Republic and Taliban peace negotiating teams announced a three-week recess.[238] Following this pause, the two negotiating teams resumed talks on January 5, 2021, under a new rules and procedures framework. However, State said talks stalled over Taliban demands on additional prisoner releases and sanctions delistings, and because of continuing high levels of violence. Toward the end of February, the two sides met again, reportedly with progress on certain discrete issues.[239] (As of March 17 they had not finalized an agenda or begun discussion on the core of a political settlement.[240])

On February 11, the chairman of the High Council for National Reconciliation (HCNR), Abdullah Abdullah, described the talks as deadlocked, blaming the Taliban's "harsh" stances on prisoner releases, the withdrawal of foreign troops, and sanctions delisting. He also said a foundation of the February 2020 U.S.-Taliban agreement was a reduction in violence.[241]

The parties to the talks blamed each other for these delays. A member of the Islamic Republic (Afghan government) negotiating team accused the Taliban of not showing interest in the talks, and HCNR chair Abdullah criticized the Taliban for not participating.[242] The speaker of the lower house of parliament blamed persons in the presidential palace for creating

obstacles to peace (while also blaming the Taliban for showing insufficient interest in the talks).[243] The Taliban charged the Afghan government, and President Ashraf Ghani personally, with the delays, saying "Ashraf Ghani's administration is the only hurdle for peace."[244] Ghani rejected the Taliban's accusation.[245]

According to State, COVID-19 has limited face-to-face meetings, impeding negotiating-team interactions and deliberations. COVID-19 has also made traveling and securely sharing information more challenging.[246]

Nonetheless, Taliban representatives continued to travel in the region. From January 26 to February 1, a Taliban delegation visited the Islamic Republic of Iran for meetings with the senior Iranian foreign policy and national security officials. (Iran dispatched its special envoy to Kabul to discuss the outcomes of the Taliban visit with Afghan officials.) A Taliban delegation met with Turkmenistan's foreign minister and other officials on February 5.[247]

On April 9, the Office of the Director of National Intelligence said the U.S. intelligence community assessed that prospects for a peace deal in Afghanistan will remain low during the next year saying the Taliban is confident it can achieve military victory.[248]

Violence Continues Despite Peace Process

On January 31, several diplomatic missions, including the United States, issued a statement criticizing targeted attacks against civil society, judicial, media, religious, medical, and civilian government personnel. The missions wrote "the Taliban bears responsibility for the majority of this targeted violence, and its attacks undermine state institutions and contribute to an insecure environment in which terrorist and criminal groups are able to freely operate." Further, the missions said the Taliban "must understand that their violent, destructive actions outrage the world." The Taliban denied involvement in these targeted killings.[249]

On February 11, Afghanistan's first vice president blamed the increase in targeted killings on the Taliban, and specifically on some of the 5,500 Taliban prisoners who were released by the Afghan government following the February 2020 U.S.-Taliban agreement. The first vice president was quoted saying these releases were based on a "trust [that] was blind and without a strategy, we [the Afghan government] will not repeat it again." The Taliban continue to deny responsibility for these attacks.[250]

In February 2021, the UN released a special report on the killing of human-rights defenders, journalists, and media workers, observing there has been a sharp increase in the number of killings of human-rights defenders in Afghanistan.[251] The recent wave of killings has spread fear among Afghans, and dampened any optimism that intra-Afghan negotiations may result in a significant reduction in violence, the UN wrote.[252]

President Ashraf Ghani receiving President Biden's phone call on April 14. (Afghan government photo)

The UN report detailed a broader spike in civilian casualties, along with deliberate attacks targeting judges, prosecutors, religious scholars, healthcare workers, political analysts, and civil servants. The killings primarily involved small-arms fire, but also improvised explosive devices.[253] While Islamic State-Khorasan (IS-K) claimed responsibility for one attack in 2021, the UN said nearly all attacks in 2020 had no claims of responsibility.[254] Deliberate killings seem to have become a common tactic, and have created an atmosphere of fear and pessimism in Afghanistan.[255]

U.S. Reviewed Taliban Deal Alongside Talk of New Government

On January 22, U.S. National Security Adviser Jake Sullivan announced that the United States would review its February 2020 agreement with the Taliban, including to assess whether the Taliban were living up to their commitments.[256] (As discussed earlier, the results of this review were announced on April 13–14.[257]) The Taliban responded on February 5 that an abrogation of the agreement would "lead to a major war."[258]

On January 31, the speaker of the lower house of parliament said he had received a plan "prepared by the United States and the Taliban for establishing an interim government or a proposed peace." He said he welcomed this plan "because it has mentioned staying with the current system and the national assembly," but said further discussion was necessary.[259] That same day, the Islamic Republic negotiating team said that thus far in the talks, neither the Taliban nor Islamic Republic had discussed an interim government.[260]

Other Afghan politicians announced that they too had seen a plan. Mohammad Ismail Khan, a former mujahedeen leader and former minister of energy and water, said the plan he saw divided power 50-50 between the Afghan government and the Taliban. In the midst of these discussions, a

presidential spokesperson said "an interim or an acting government or any other type of government is unacceptable."[261]

The Taliban, referencing the U.S.-Taliban agreement, said on February 2, that the current Afghan government would be dissolved to be replaced by an "Islamic government."[262] A spokesperson for the Afghan government's national security council said it was "premature to talk about the system [of government]."[263] On February 9, Abdullah said a "transitional government or arrangement" is not a goal, but, if there is to be any talk of an interim government, it should be part of the negotiations.[264]

On March 7, Afghan media released what they claimed were items of correspondence from Secretary of State Antony J. Blinken to President Ghani, including an eight-page outline of a peace plan. A State spokesperson offered "the obligatory [i.e., no] comment on any reported private correspondence."[265]

On March 16, President Biden said he was still reviewing the peace process in Afghanistan and the issue of when to withdraw remaining U.S. troops.[266] (As noted, on April 14, 2021, the President announced his plan for a U.S. and Coalition troop withdrawal by September 11.)

On March 24, the Taliban rejected a reported proposal by President Ghani to hold elections within six months or a year after a peace deal was signed with the Taliban.[267] According to Reuters, this reported proposal for early presidential elections if the Taliban agree to a ceasefire was in response to the reported U.S. peace plan.[268]

Ghani proposed at the March 30, 2021, Heart of Asia meeting that elections be held "at the earliest possible time" in his proposed three-phase peace process. The other elements of his proposal included:[269]

- a political agreement between the Afghan government and the Taliban to be endorsed by a loya jirga (grand assembly)
- a ceasefire with international verification and monitoring, and with guarantees for Afghanistan's neutrality
- principles for forming a "government of peacebuilding" within the framework of the constitution with a time-bound mandate culminating in an internationally supervised and monitored presidential election
- a framework on counterterrorism objectives

President Ghani discussing his framework for a peace plan on April 6. (Afghan government photo)

Ghani described the "government of peacebuilding" as the current elected leadership and "other Afghans" who will not be candidates in the next election,[270] seeming to suggest that his presidential tenure might end before his official term in office expires.

On April 7, Ghani told a conference that "Only the Afghan people will determine their future leader, no one can designate the future leader of Afghanistan from outside, this is our right and the principle of our Constitution and the desire of our nation."[271]

High Council for National Reconciliation chairman Abdullah Abdullah receiving the consolidated draft peace plan from former vice president Mohammad Yunus Qanooni. (Afghan government photo)

A 15-member committee of the High Council for National Reconciliation (HCNR) solicited and reviewed over 25 different peace proposals to, according to Abdullah, "unify the republic's position for the Istanbul peace conference." On April 9, the HCNR reported it had finished assessing and consolidating these various views.[272]

United States, Russia, China, and Pakistan Reject Return of Taliban's Islamic Emirate

On March 18, Moscow hosted a regular meeting of the "extended Troika" comprising representatives of Russia, China, the United States, and Pakistan. The meeting focused on making progress in the intra-Afghan process to reach a negotiated settlement and a permanent and comprehensive ceasefire. The event was attended by representatives of the Afghan government (including the High Council for National Reconciliation), prominent Afghan political figures, and representatives of the Taliban, as well as from Qatar and Turkey as guests of honor.[273] Secretary Blinken called the meeting "very productive" despite the many differences among the participants.[274]

Following the meeting, the United States, Russian, Chinese, and Pakistani governments released a joint statement pressing for an end to the war and reaffirming the need for a negotiated political settlement.[275] These governments called for a reduction in violence, asked the Taliban to forgo a spring offensive, and stated that they do not support the restoration of the Islamic Emirate of Afghanistan (the name of the Taliban regime overthrown in 2001).[276] Additionally, the statement stressed the importance of intra-Afghan negotiations to form a durable political resolution, with the aim of a lasting peace that protected the rights of all Afghans.[277] The statement also appreciated the progress made in current intra-Afghan negotiations in Doha, Qatar, and called on all Afghans to ensure that terrorist groups and individuals do not use Afghan soil to threaten the security of other nations.[278] According to State, the Moscow meeting did not supplant deliberations in Doha.[279]

In addition to the Moscow meeting, Secretary Blinken said on March 25, 2021, that there would be a conference in Turkey "in the weeks ahead" that would feature the UN playing "a more prominent role in bringing people together" to advance Afghanistan peace efforts.[280]

On April 13, the governments of Turkey and Qatar and the UN announced plans to convene a "high-level and inclusive" conference between representatives of the Islamic Republic and Taliban from April 24 to May 4, 2021, in Istanbul. By April 21, however, the co-conveners announced that the conference was postponed to an unspecified later date "when conditions for making meaningful progress would be more favorable."[281]

Taliban participation in this conference was thrown into doubt when the group said it "will not participate in any conference that shall make decisions about Afghanistan" until "all foreign forces completely withdraw" from Afghanistan.[282]

U.S. Funding for Peace and Reconciliation

In July 2020, USAID/Afghanistan made $2.5 million available for the Office of Transition Initiatives (OTI) for its Peace Stabilization Initiative (PSI). According to USAID, this short-term effort will help ensure that key stakeholders can participate in the Afghan peace negotiations, build awareness and support for the peace process among Afghans, and equip USAID and others with the tools and information to successfully reinforce peace at a local level.[283]

After six months of operation, USAID said the PSI program supported the enabling environment and built the capacity of key Afghan stakeholders despite receiving no requests or opportunities to directly support or respond to the Afghan peace negotiations.[284]

USAID and the United States Institute of Peace (USIP) also entered a $16 million partnership in 2015 named "Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan."[285] In October 2019, the partnership was modified to launch new activities to support the peace process.[286] The goal is to facilitate a series of dialogues to build a vision for peace at the local level and encourage citizens, particularly youth and women, to design locally owned plans to achieve social peace as a step towards sustainable peace.[287]

USIP began a training geared toward implementing the Civil Society Cohesion Building and Gap Mapping project.[288] Topics included root causes of war, historic decisions, peace terminologies, peace process, violence, national values, role of civil society organizations in peace process, team building, vision building and action, and planning.[289] Partners trained by USIP facilitated dialogue in 30 districts, and hope to facilitate district peace dialogues in Kunar, Nangarhar, Parwan, and Kapisa Provinces.[290]

State has also provided financial assistance to the UNDP's Support for Peace and Reconciliation in Afghanistan project, which seeks to ensure that the Islamic Republic and its peace structures, including the negotiating team, the State Ministry for Peace, and the High Council for National Reconciliation can access international and national technical expertise and conduct thematic research as needed for Afghan peace negotiations. The Afghanistan Independent Human Rights Commission completed a project to research human rights, victims' rights, and constitutional reform, and provide advice to the Islamic Republic negotiating team and other influential players on the ground in Doha.[291]

SIGAR AUDIT

On September 26, 2019, the Senate Appropriations Committee issued S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020. The report directed SIGAR to assess "the extent to which the Department of State and USAID have developed strategies and plans for the provision of continued reconstruction assistance to Afghanistan in the event of a peace agreement, including a review of any strategies and plans for monitoring and evaluating the effectiveness of such assistance and for protecting the rights of Afghan women and girls." SIGAR initiated this work in May 2020.

MUTUAL ACCOUNTABILITY

United States Announces Second Tranche of Nearly $300 Million in Development Assistance

At the November 2020 donors conference in Geneva, the United States pledged $300 million in civilian assistance for 2021, with up to an additional $300 million available in the near term, depending on the Afghan government making "meaningful progress" in the peace process. On April 21, 2021, State announced it would make these nearly $300 million in civilian assistance available to demonstrate enduring support for the Afghan people and to advance a just and durable peace for Afghanistan.[292]

According to State, U.S. pledges beyond 2021 will be assessed at the November 2021 Senior Officials Meeting.[293] At the 2016 donors conference, the United States pledged $4 billion over four years.[294]

The civilian-assistance pledges do not include the majority of the substantial contributions the United States provides for security assistance to Afghanistan.[295]

U.S. ASSISTANCE TO THE AFGHAN GOVERNMENT BUDGET

Summary of Assistance Agreements

Security aid makes up the vast majority of current U.S.-funded assistance to the Afghan government. Participants in the NATO Brussels Summit on July 11, 2018, had previously committed to extend "financial sustainment of the Afghan forces through 2024." The public declaration from that meeting did not specify an amount of money or targets for the on-budget share of security assistance.[296]

At the November 2020 Afghanistan Conference, donors pledged at least $3.3 billion in civilian development assistance for the first year of the 2021–2024 period, with annual commitments expected to stay at the same level year-on-year. T he resulting conference communiqué and the Afghanistan Partnership Framework—a set of foundational principles to underpin a peaceful and democratic Afghan society, and drive inclusive growth—included no reference to specific funding targets for the on-budget share of civilian assistance.[297]

Civilian On-Budget Assistance

USAID provides on-budget civilian assistance in two ways: bilaterally to Afghan government entities; and through contributions to two multilateral trust funds—the World Bank-administered Afghanistan Reconstruction Trust Fund (ARTF) and the Asian Development Bank-administered Afghanistan Infrastructure Trust Fund (AITF).[298] The ARTF

On-budget assistance: encompasses donor funds that are aligned with Afghan government plans, included in Afghan government budget documents, and included in the budget approved by the parliament and managed by the Afghan treasury system. On-budget assistance is primarily delivered either bilaterally from a donor to Afghan government entities, or through multidonor trust funds. (DOD prefers the term "direct contributions" when referring to Afghanistan Security Forces Fund (ASFF) monies executed via Afghan government contracts or Afghan spending on personnel.)

Off-budget assistance: encompasses donor funds that are excluded from the Afghan national budget and not managed through Afghan government systems.

Source: SIGAR, Quarterly Report to the United States Congress, 7/30/2014, p. 130; Ministry of Finance, "Aid Management Policy for Transition and Beyond," 12/10/2012, p. 8; State, response to SIGAR vetting, 1/14/2016; DOD, OSD-P, response to SIGAR vetting, 1/15/2018.

TABLE 2.15

USAID ON-BUDGET PROGRAMS

Project/Trust Fund Title	Afghan Government On-Budget Partner	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Bilateral Government-to-Government Projects					
Power Transmission Expansion and Connectivity (PTEC)	Da Afghanistan Breshna Sherkat	1/1/2013	12/31/2023	$316,713,724	$272,477,914
Textbook Printing and Distribution	Ministry of Education	9/15/2017	12/31/2020	35,000,000	0
Multilateral Trust Funds					
Afghanistan Reconstruction Trust Fund (ARTF) (current award)*	Multiple	9/29/2020	12/31/2025	$700,000,000	$55,686,333
Afghanistan Infrastructure Trust Fund (AITF)	Multiple	3/7/2013	3/6/2023	153,670,184	153,670,184

*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.

Source: USAID, response to SIGAR data call, 4/13/2021.

provides funds to the Afghan government's operating and development budgets in support of Afghan government operations, policy reforms, and national-priority programs.[299] The AITF coordinates donor assistance for infrastructure projects.[300]

According to USAID, all bilateral-assistance funds are deposited in separate bank accounts established by the Ministry of Finance (MOF) for each program.[301]

As shown in Table 2.15, USAID's active, direct bilateral-assistance programs have a total estimated cost of $352 million. USAID also expects to contribute $700 million to the ARTF from 2020 through 2025, in addition to $3.9 billion disbursed under the previous grant agreements between USAID and the World Bank (2002–2020). (USAID's new ARTF grant of $133 million per year is less than half the estimated total equivalent of $300 million per year in the previous grant.)[302]

As of December 2020, the United States remains the largest cumulative donor to the ARTF (32.1% of contributions); the next-largest donor is the United Kingdom (16.8% of contributions).[303]

USAID has also disbursed $154 million to the AITF.[304] As of September 2020, the United States was the second-largest cumulative donor to the AITF, (26% of contributions); the largest cumulative donor is the NATO Afghanistan National Army Trust Fund (34% of contributions).[305] The last U.S. disbursement to the AITF was in April 2017.[306]

ARTF Recurrent-Cost Window

The ARTF recurrent-cost window supports operating costs, such as Afghan government non-security salaries and operations and maintenance expenses. The recurrent-cost window is the vehicle for channeling reform-based incentive funds, such as the Incentive Program Development Policy Grant (IP DPG).[307] According to the World Bank, currently all recurrent-cost

SIGAR AUDIT

On September 26, 2019, the Senate Appropriations Committee issued S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020. The report directed SIGAR to assess "the internal controls of multilateral trust funds for Afghanistan reconstruction that receive U.S. contributions, to include any third-party evaluations of the internal controls of the Afghan government ministries receiving assistance from multilateral trust funds, and SIGAR is directed to report to the Committee if access to records is restricted for programs funded with U.S. contributions." SIGAR has initiated this work and anticipates issuing multiple public reports in 2021, each examining a different trust fund.

window funds provided to the Afghan government are incentivized for achievement of policy reforms.[308]

In February, the Afghan government, the UN, and the World Bank co-led efforts to identify steps for implementing a monitoring and review mechanism to track progress against the principles, outcome indicators, and priority action targets outlined in the Afghanistan Partnership Framework (APF). A steering group and a task force were constituted to facilitate and oversee implementation of the APF, leading up to the annual review at the Senior Officials Meeting in November 2021.[309]

In February 2021, the MOF told ARTF donors that the Afghan government had budgeted $400 million for the 2021 IP DPG, saying the government may face challenges making payments if donors provide less than that amount.[310]

As of December 2020, the ARTF recurrent-cost window has cumulatively provided the Afghan government approximately $2.6 billion for wages, $600 million for operations and maintenance costs, $1.1 billion in incentive-program funds, and $773 million in ad hoc payments since 2002.[311]

On-Budget Assistance to the ANDSF

Approximately 70% of total U.S. on-budget assistance goes toward the requirements of the Afghan security forces.[312]

DOD provides on-budget assistance through direct contributions from the Afghanistan Security Forces Fund (ASFF) to the Afghan government to fund a portion of Ministry of Defense (MOD) and Ministry of Interior (MOI) requirements.[313] For the multidonor Law and Order Trust Fund for Afghanistan (LOTFA), DOD described its current funding of about $1 million as a "token amount" that allows Combined Security Transition Command-Afghanistan (CSTC-A) to participate in donor deliberations and maintain voting rights.[314] The United Nations Development Programme (UNDP) administers LOTFA primarily to fund Afghan National Police salaries and incentives.[315]

CSTC-A provides direct-contribution funding to the MOF, which allots it incrementally to the MOD and MOI.[316]

For Afghan fiscal year (FY) 1400 (December 2020–December 2021), CSTC-A plans to provide the Afghan government the equivalent of up to $852.5 million to support the MOD. Of this amount, approximately $663.0 million (78%) is for salaries.[317] To support the MOI, CSTC-A planned to provide up to $176.6 million in FY 1400. Of these funds, approximately $6.4 million (4%) is for salaries, with the remaining funds for purchase of goods, services, or assets.[318]

As of March 18, CSTC-A provided the Afghan government the equivalent of $89.7 million to support the MOD for FY 1400. The majority of these funds (57%) paid for salaries.[319] Also as of March 18, CSTC-A had disbursed no funding to the Afghan government to support the MOI.[320]

CONDITIONALITY OF FOREIGN ASSISTANCE AND ITS LIMITS

While President Biden rejected a conditions-based approach to maintaining U.S. troops in Afghanistan, a senior administration official said this quarter the United States does intend to use its humanitarian and economic assistance to influence events in Afghanistan.[321] U.S. officials said U.S. troops may no longer be the "bargaining chips" to facilitate the peace process.[322] However, the officials appear to conceptualize U.S. foreign assistance to Afghanistan as filling this function.

As the senior Biden administration official said, any party that "does not want to be deemed a 'pariah state' […] must not interfere with the progress that has been made to advance human rights, including for women, girls, and minorities in Afghanistan."[323] The U.S. response to such actions, the official said, would be handled "through aggressive diplomatic, humanitarian, and economic measures."[324]

The Trump administration also sought to condition U.S. foreign assistance in this way.[325] As SIGAR wrote in its *2021 High-Risk List*, senior Trump administration officials made several references to leveraging future U.S. foreign assistance to influence Afghanistan's post-peace political and human-rights landscape.[326] Because of this, SIGAR concluded that U.S. reconstruction programs may become the primary lever of U.S. influence in the country for stability and a negotiated peace.[327]

However, requiring the Taliban to adhere to donor conditions for assistance could complicate an already complex dynamic. Donors have increasingly described the continuation of post-peace foreign assistance as conditional on ambitious goals that require action by actors beyond the Afghan government. SIGAR has long reported that even when conditionality involved only the Afghan government, it has been difficult to influence behavior.[328]

Reconstruction is not always destined to succeed. With the benefit of reconstruction assistance, some governments like Bosnia, Guatemala, and Rwanda have emerged as "Phoenix States" rising from the ashes of war.[329] For others, reconstruction—even when generously and durably provided—did not produce a clear break from past civil war.[330]

In the 2015 book, *Explaining Post-Conflict Reconstruction*, Dr. Desha Girod of Georgetown University argued that reconstruction is more likely to succeed when a recipient government is desperate for aid (i.e. lacks alternative sources of funds) and donors give for nonstrategic reasons (such as working toward macroeconomic stability and achieving specific political and development goals).[331] When donors have a strategic interest in the recipient, Girod argued, the recipient lacks incentives to use the assistance responsibly because donors are less likely to make the aid contingent upon meeting reconstruction goals.[332]

Conditionality is not new and has been a feature of modern foreign-assistance efforts since the post-World War II Marshall Plan for U.S. commodities, grants, and loans that helped rebuild western Europe. As Girod observed, "Virtually all Western donors offer aid only with conditions," whether specific to a project of interest to the donor, or to a policy program the donor expects the recipient to enact.[333]

Strategically driven aid often comes with demands that go unenforced because foreign donors are more interested in keeping the recipient leadership in power to advance the donor's particular objectives than in enforcing constraints on their assistance.[334]

In such a scenario, the aid recipient, often correctly, interprets these demands as peripheral to the donor's strategic interests. This enables the recipient to, in essence, call the donor's bluff. For example, as Robert Komer wrote for the RAND Corporation think tank in

1972 when reflecting on the U.S.-Republic of Vietnam relationship:[335]

> However much policy may call for helping those who help themselves or tying aid to performance, such policies tend to become eroded in execution by the U.S. agencies concerned. This certainly occurred frequently in Vietnam. […] We became their prisoners rather than they ours—the classic trap into which great powers have so often fallen in their relationships with weak allies. The [Government of South Vietnam] used its weakness as leverage on us far more effectively than we used our strength to lever it.

After examining a number of post-conflict cases, Girod concluded, "Aid appears to be a suitable tool to promote reconstruction after civil war only in countries where, paradoxically, donors have the least at stake."[336]

The challenge, Girod offers, may not be finding the optimal mix of conditionality policies. Instead, it is "figuring out how to incentivize compliance in countries that lack incentives to do so."[337]

Where does this leave Afghanistan? According to Girod, post-2001 donors to Afghanistan "lacked leverage […] because strategic interests were at stake." Because of this—as with Komer's recollection of Vietnam War dynamics—U.S. officials could not credibly say "reform or else" to Afghanistan's leadership because the political survival of the recipient regime was viewed as necessary for U.S. strategic interests of preventing a Taliban military victory.[338]

In many ways, post-2001 Afghanistan is an ideal case of sustained strategic reconstruction assistance, poor security and socioeconomic results, and toothless conditionality.

Conditionality in Post-2001 Afghanistan: A Lot of Asks

Afghanistan over the past 20 years has been awash in frameworks, compacts, and correspondences articulating donor expectations from the Afghan government. Although wildly diverse, these efforts at conditionality share certain features: they are (1) either strategic/high-level or specific in their desired behavior changes and effects, and (2) either closely or loosely associated with specific donor funding (a potential indicator of donor credibility).

For years, SIGAR has tracked and reported on these donor efforts at conditionality. They have included a series of "mutual accountability frameworks" including the Tokyo Mutual Accountability Framework (TMAF, 2012), the Self-Reliance through Mutual Accountability Framework (SMAF, 2015), the "SMART" (Specific, Measurable, Achievable, Realistic, and Time-Bound) Self-Reliance through Mutual Accountability Framework (SMART SMAF, 2016), the Geneva Mutual Accountability Framework (GMAF, 2018), and now the Afghanistan Partnership Framework (APF, 2020).[339]

More conditions, however, were not necessarily more effective. According to two former senior advisors to President Ghani, an informal count in 2018 found a total of over 625 "conditionalities." The large number of goals, they wrote, mostly generated cynicism within the Afghan government and some perfunctory ticking of boxes.[340]

While these frameworks outlined a number of Afghan government reform targets, they did not define the financial consequences for failing to meet these goals. For example, when SIGAR asked USAID to describe the practical consequences of Afghan noncompliance with the reform targets outlined in the TMAF and the SMAF, USAID responded that such noncompliance could erode donor confidence and potentially impact donor contributions. No specific donor funds were identified, however.[341]

On the security side, donors like CSTC-A at first embraced increasingly ambitious conditionality instruments like commitment letters, but later abandoned them, declaring them counterproductive.[342]

A Closer Look at the Afghanistan Partnership Framework and Incentivized Development Funds

The most recent iteration of these mutual accountability frameworks, the APF, was agreed upon at the 2020 Afghanistan Conference in Geneva. It is supposed to reflect a revised form of conditionality.[343] Donors outlined a number of high-level principles such as commitments to democracy and full equality between women and men, and wrote that these principles were

the "conditions that are necessary for continued international support to the [Afghan] Government."[344]

Further, donors identified certain desired outcomes alongside the standard specific reform targets seen in previous frameworks.[345] Several of these outcome targets remain vague, with many calling for unspecified improvements or reductions against well-established indicators, such as the Afghanistan's Human Development Index and Gender Inequality Index, that donors have regularly cited for years to gauge progress in Afghanistan.[346]

As of January 2021, there appeared to be no direct financial consequences if the Afghan government did not achieve these APF outcomes or reform targets. USAID told SIGAR that donors formally and informally track the APF outcomes or reform targets to gauge progress in Afghanistan, and the APF "implies that there will be financial consequences" if the Afghan government does not achieve the minimum conditions. According to State, the World Bank told donors that it planned to align its objectives with the APF, meaning some funding may be conditional on these targets when some of the APF's outcome indicators are linked to the Afghanistan Reconstruction Trust Fund (ARTF) 2021 incentive program.[347]

The World Bank, in explaining its proposed approach to the ARTF 2021 incentive program, offered donors some of their lessons learned, including:[348]

- incentivizing "results" does not necessarily lead to better outcomes
- governance and service-delivery reforms have had limited impact on state legitimacy and addressing fragility in the context of broader political pressures.

On this basis, the World Bank proposed donors "maintain the current operational approach" of "incentivizing upstream policy and legislative reforms and downstream implementation measures," and only incentivizing "reforms for which the World Bank can provide technical assistance support to implementation."[349] This approach, the World Bank offered, would reduce the probability of incentivizing "paper-based reform."[350]

SIGAR has reviewed the World Bank's draft 2021 incentive program proposals to donors and found them to resemble past practice. For example, one donor representative described the draft 2021 incentivized reforms as a "crisis response" and requested that future iterations focus instead on "longer-term reforms and innovation."[351] In response, the World Bank said it would consider this proposal "in the out years," but promised the World Bank would bring "dramatic changes" to the incentive program "in case of major issues with the APF."[352] What might constitute a major issue or a dramatic change was not explained.

Further, when the World Bank considered potential reform targets for its 2021 ARTF incentive program, the Bank repeatedly advised against APF or donor suggestions as incompatible with its conditionality approach. According to the World Bank, the ARTF incentivized grants "are required to incentivize actions rather than results/outcomes."[353]

One APF target the World Bank did advocate incentivizing actually appears to be an example of the kind of "paper-based reform" that the World Bank claimed its approach would mitigate. This was the APF target for a new public financial management "roadmap" for 2021–2025, which the World Bank wrote represented a "high impact" opportunity to shape Afghanistan's reforms.[354]

If the ARTF incentive grants are meant to signal donor credibility by tying real money to prioritized APF principles, outcomes, or reform targets, the latest donor discussions do not appear to reflect a radically changed approach to conditional civilian assistance that will lead to better results.

Military-Administered Conditionality: Penalties, Incentives, and Reliable Partners

In 2015, then-commander of CSTC-A, Major General Todd Semonite, told SIGAR that "in 2013, we had no conditions" for on-budget funds to support the Ministry of Defense (MOD) and Ministry of Interior (MOI). Concluding this approach was problematic, he directed the creation of the first "commitment letters" in 2014 to allow CSTC-A to apply financial and nonfinancial penalties (levers) when it observed noncompliance with commitment-letter-conditions. CSTC-A subsequently said they viewed these commitment-letter conditions as a means to drive behavior change in the MOD and MOI. One example of a nonfinancial lever included withholding fuel allocations. According to CSTC-A, during this

time, exercising these levers improved Afghan reporting and added rigor to certain Afghan procedures.[355]

A SIGAR audit scheduled to be released next quarter is examining the experience with these commitment letters and CSTC-A's use of conditionality.

Throughout 2019 and 2020, it became clear to SIGAR that CSTC-A's approach to conditionality had significantly changed. Over three quarters in 2019, CSTC-A told SIGAR that it did not assess whether the MOD or MOI met the conditions outlined in the relevant commitment letters. While CSTC-A said it was able to issue fines and penalties if it determined that MOD or MOI had not complied, CSTC-A imposed no financial penalties during those quarters.[356]

In September 2019, CSTC-A told SIGAR that it believed imposing financial penalties on the MOD and MOI for failing to meet conditions would be counterproductive and said it would implement an "incentive-based approach."[357] In contrast to the previous CSTC-A practice of levying penalties (which CSTC-A described as "detrimental and unrealistic"), CSTC-A used positive reinforcement.[358]

In back-and-forth communications in early 2020, CSTC-A declined to specify how its alternative incentive-based, positive-reinforcement approach to conditionality actually worked. For examples of positive Afghan government behaviors that prompted incentives, CSTC-A only said that it did not apply any penalties and that its partners were reliable.[359]

Whether labeled penalties, incentives, or positive reinforcement, the continued need for CSTC-A to intervene in fairly mundane Afghan government decisions is worrisome. Having to rally an international effort to prevent our Afghan government partners from appointing a recognized narcotics trafficker to a sensitive counternarcotics position does not inspire confidence in the reliability of these partners.

Conditionality Challenges: Some Enduring, Some Emerging

Conditionality is a recurrent aspiration and an enduring challenge, especially in a conflict-ridden and strategically important country like Afghanistan. As SIGAR identified in its *2021 High-Risk List*, U.S. reconstruction programs in Afghanistan may become the primary lever of U.S. influence in the country for stability and a negotiated peace.[360] This raises expectations for effective, strategic-level conditionality as there is now a much-reduced U.S. military presence.

In the context of the peace process, donors increasingly recognize that the Taliban will need to play a role if progress is to be made toward at least some of the donor-prioritized APF outcomes, including reductions in civilian casualties and in the proportion of the population who fear for their personal safety. Further, donors have advised the Afghan government and the Taliban that "sovereign decisions made by Afghans in these talks about their country's future governing arrangements will determine donor development and budget support to Afghanistan."[361]

Special Representative for Afghanistan Reconciliation Zalmay Khalilzad, when discussing avenues for U.S. influence on the future of Afghanistan and women's rights, told Congress "we will have the leverage of future relations and assistance."[362] State appears to believe its recent approach for peace-process-related conditionality has been successful as they reported that the pressure created by its "new conditions-based strategy" brought the two parties to the negotiating table.[363] Including the Taliban in framing high-level conditions for foreign assistance would be a significant departure from the past, when donor conditionality was generally focused on Afghan government performance.[364]

As Girod pointed out, conditionality is less likely to be effective if the donor has its own strategic interests in the aid-recipient country, as evidenced by the course of post-2001 Afghanistan reconstruction assistance. This will likely be more challenging when trying to influence Taliban behavior. If Afghanistan's strategic importance to the United States decreases, it could raise the potential for more credible and potentially more effective donor-imposed conditionality. But that would also require donors to maintain a high level of assistance in the absence of strategic objectives, a dubious prospect if the United States loses strategic interest in a country.

NATIONAL GOVERNANCE

Election Support Efforts Continue Slowly Amid Uncertainty

According to the UN Secretary-General, efforts to undertake election reforms to prepare for constitutionally mandated and overdue provincial, district council, and municipal elections progressed slowly this quarter. Afghanistan's electoral-management bodies expressed their readiness to hold the elections in October 2021, contingent upon security, budget, and staffing. However, domestic election-observation organizations were skeptical about the practicality of holding the delayed elections in October.[365]

The $79 million UN Electoral Support Project (UNESP) project, modified in December 2020, aims to help increase the capacity of the Independent Election Commission (IEC) and Electoral Complaints Commission (ECC) to implement elections in line with the national electoral legal framework and Afghanistan's international commitments. The project also acts as a programming mechanism for the international community to partially finance elections as requested by the Afghan government.[366] UNESP provides the IEC with support for election planning, monitoring, procedures, and systems.[367]

According to the modified program document, UNESP expects to support the delayed lower house of parliament elections in Ghazni Province and other electoral activities in 2021.[368] UNESP plans to support the IEC's goal of providing all voters with fair and equal access to polling centers, as well as assisting efforts to increase voter registrations.[369] UNESP plans to support a nationwide educational campaign for voter registration.[370]

UNESP will assist the IEC with candidate nomination, vetting, facilitating electoral monitors, and observer accreditation for a potential Ghazni Province election.[371] UNESP also plans to include election-day support for the delivery and retrieval of election materials, and provide technical, operational, and training support to the Afghan government. Additionally, UNESP will provide training for more than 100,000 temporary employees who may serve as polling staff, as well as in other roles.[372]

Executive-Legislative-Judicial Branch Power Struggles

Afghanistan's legislative branch continued its efforts to increase its relative power vis-à-vis the executive branch, making a stand on the most recent Afghan government budget. According to the UN Secretary-General, the Afghan parliament reinforced its oversight of budgetary allocation and spending over the past few months. For example, the lower house of parliament returned the draft fiscal year 1400 (December 2020–December 2021) budget it received from the Ministry of Finance (MOF) in early December 2020. This first draft budget allocated two-thirds to operational costs (including government salaries) and one-third to development spending. The lower house of parliament requested that the MOF harmonize civil

service salaries and balance development budget allocations across provinces. On February 4, 2021, the MOF submitted a third budget draft after a second draft was rejected with amendments.[373] This was reportedly the first time parliament had rejected two draft budgets.[374]

On February 22, 2021, after two months of negotiations with the executive branch, parliament approved the budget. The executive made concessions for funding the High Council for National Reconciliation (HCNR), which the parliament maintained is not entitled to its own budget under Afghan law. Parliament required the presidential palace to fund the HCNR out of its own budget. According to State, the HCNR reported that lack of government funding has limited its operational capacity to effectively support the peace process.[375]

In the midst of the budget fight, the European Union's ambassador to Afghanistan was quoted saying it is the duty of parliament to criticize the government, and the duty of the government to develop a majority coalition in order to make progress.[376]

Also this quarter, the speaker of the lower house of parliament announced that he would lead a newly formed parliamentary committee to be more directly involved in the peace process. One of this committee's tasks, he said, was to ascertain "which side is delaying the talks."[377] Further, the speaker of the lower house of parliament declared the transfer of authorities from some government institutions to the Administrative Office of the President to be illegal.[378]

Afghanistan's legislative branch has historically been much weaker than the executive. For example, as the UN reported in June 2020, presidential decrees, rather than laws passed by parliament, are routinely used to legislate in Afghanistan. Presidential decrees under emergency powers resulted in 17 legislative acts in 2019, compared to only nine laws passed by parliament under normal procedures. This approach puts several key pieces of legislation—including the Penal Code, Anticorruption Law, and the Whistle-Blower Protection Law—at risk as they have uncertain status without consideration by parliament.[379]

According to a February 2021 report by the Afghan think tank, Afghanistan Research and Evaluation Unit (AREU), Afghanistan does not have a fully independent judiciary since it remains highly dependent on the executive branch for budget, finance, appointments, and transfer of judges and administrative affairs. Despite constitutional restrictions on executive officials intervening in judicial affairs, executive-branch intrusion has continued unabated, AREU reported.[380]

The judicial branch remains especially dependent on the executive branch for financial allocations.[381] The AREU said that the Ministry of Finance's delayed handling of judicial budget requests has raised concerns over judicial independence.[382] Furthermore, there seems to be executive branch reluctance to implement judicial decisions which do not favor it.[383]

To further explain the rather complicated relationship between the judiciary and the executive, the AREU said that certain judges provide favorable rulings for the executive in hopes of being promoted to the Supreme Court.[384] Yet if these judges are passed over for promotions, they often express their displeasure by ruling against the executive branch.[385]

Senior judges retain an undue level of influence over lower courts, AREU found.[386] Higher-level courts at times interfere on matters outside their purview, and lower-court judges are pressured to accept these decisions, even if they are not in line with the law.[387] This might also be partly motivated by judges' desire to avoid being transferred to undesirable regions, as some interviewees said the Supreme Court transfers judges to avoid scrutiny if politicians or parliamentarians complain about them.[388] While the judiciary has improved its efforts to root out corruption generally, the AREU concluded that too many times decisions are rubber-stamped in favor of the executive branch, thus impeding efforts to create a truly independent judiciary.[389]

SUBNATIONAL GOVERNANCE

Provincial and Municipal Programs

USAID has two subnational programs focused on provincial centers and municipalities: Initiative to Strengthen Local Administrations (ISLA), and Strong Hubs for Afghan Hope and Resilience (SHAHAR). Table 2.16 summarizes total program costs and disbursements to date.

Initiative to Strengthen Local Administrations

The $52.5 million ISLA program seeks to enable the Afghan government to improve provincial governance in the areas of fiscal and development planning, citizen representation, and enhanced delivery of public services. ISLA aims to strengthen subnational systems of planning, operations, communication, representation, and citizen engagement, leading to services that more closely respond to all citizens' needs in health, education, security,

TABLE 2.16

USAID SUBNATIONAL (PROVINCIAL AND MUNICIPAL) PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Strong Hubs for Afghan Hope and Resilience (SHAHAR)	11/30/2014	3/31/2021	$73,499,999	$72,574,225
Initiative to Strengthen Local Administrations (ISLA)	2/1/2015	3/31/2021	52,500,000	51,705,828
Citizens' Charter Afghanistan Project (CCAP)*	3/31/2012	12/31/2025	N/A	97,110,000

*This includes USAID contributions to ARTF with an express preference for the Citizens' Charter Afghanistan Project. Data as of 12/20/2020.

Source: USAID, response to SIGAR data call, 4/13/2021; World Bank, "Administrator's Report on Financial Status," 12/20/2020, p. 5.

justice, and urban services.[390] To accomplish this, ISLA tries to enhance the institutional and human capacity of provincial line directorates and provincial development committees to ensure that local priorities are integrated into the national budgets through provincial development plans (PDPs).[391]

This quarter, ISLA provided technical support to select provinces in reviewing development-project proposals worth approximately $18.2 million.[392] ISLA reviewed over 200 projects from PDPs for Afghan FY 1399 (December 2019–December 2020) and 1400 (December 2020–December 2021).[393] ISLA helped the MOF identify community-development projects worth approximately $12.8 million to include in the FY 1400 budget.[394]

Also this quarter, ISLA trained 30 partners on peace and conflict mitigation in collaboration with USIP.[395] ISLA worked on raising awareness on gender-based violence, as well providing technical assistance to conduct a public-awareness campaign to educate local women on their rights.[396]

ISLA has continued its support of local administrations for awareness on the COVID-19 pandemic, efforts which included public-awareness billboards.[397] ISLA reported that the deteriorating security situation in various provinces and threats forced the program to adapt and work remotely.[398]

Strong Hubs for Afghan Hope and Resilience

The objective of the $74 million SHAHAR program is to create well-governed, fiscally sustainable Afghan municipalities capable of meeting the needs of a growing urban population. SHAHAR partners with municipalities to deliver capacity-building for outreach and citizen consultation, improved financial management, and urban service delivery.[399]

SHAHAR carried out multiple capacity-building trainings to various municipal staff this quarter, including on monitoring and evaluation methods for future municipal development projects.[400] Other recent activities included providing furniture, a ticketing machine, and office stationery, as well as assisting with translations of reports for municipality staff.[401] Additionally, SHAHAR supports select municipalities in designing and producing posters and videos on the virtues of cleaning and greening the city, traffic regulations, peace, and public participation in urban governance.[402]

SHAHAR faced challenges this quarter from the COVID-19 pandemic and has taken precautions against the virus.[403] Security incidents reportedly did not impact any SHAHAR activities this quarter.[404]

Citizens' Charter Afghanistan Project

In October 2018, USAID began explicitly contributing a portion of its ARTF funds ($34 million of its $300 million contribution) to the Citizens' Charter Afghanistan Project (CCAP). The Afghan government said CCAP, which began in 2016, is the centerpiece of its national inclusive development strategy for rural and urban areas. CCAP works through Community Development Councils (CDCs) to implement community projects. CCAP

defines a suite of minimum basic services for each community covering health, education, and their choice of an infrastructure investment (such as road access, electricity, or small-scale irrigation for rural communities).[405]

Both the World Bank and Afghan government have proposed expanding CCAP in the event of peace.[406] In November 2020, the World Bank proposed to donors that CCAP initiate peace pilot programs involving local conflict analyses, local-level peace dialogues, peace grants, and conflict and dispute-resolution training activities.[407] The APF target for rolling out the CCAP peace pilot to 300 communities is 2022.[408]

RULE OF LAW AND ANTICORRUPTION

Summary of Rule-of-Law and Anticorruption Programs

As shown in Table 2.17, the United States supports a number of active rule-of-law and anticorruption programs in Afghanistan.

USAID reported that the second wave of the COVID-19 pandemic in Afghanistan negatively affected anticorruption projects, as it was difficult to carry out meetings with Afghan ministerial counterparts, as well as to oversee the allocation of funds earmarked for COVID-19.[409]

TABLE 2.17

RULE OF LAW AND ANTICORRUPTION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Assistance for Development of Afghan Legal Access and Transparency (ADALAT)	4/18/2016	4/17/2022	$68,163,468	$45,396,037
Justice Sector Support Program OASIS Contract*	8/28/2017	8/27/2022	45,514,200	39,852,586
Afghanistan's Measure for Accountability and Transparency (AMANAT)	8/23/2017	8/22/2022	31,986,588	12,906,419
Corrections System Support Program (OASIS CSSP) Option Year 3*	6/1/2020	5/31/2021	18,021,588	7,190,350
Transferring Professional Development Capacity (TPDC)*	8/31/2020	8/31/2023	8,499,902	8,499,902

*Disbursements as of 3/16/2021.

Source: State, INL, response to SIGAR data call, 3/16/2021; USAID, response to SIGAR data call, 4/13/2021.

Afghanistan's Measure for Accountability and Transparency (AMANAT)

In August 2017, USAID awarded a $32 million contract for Afghanistan's Measure for Accountability and Transparency (AMANAT) program to support the Afghan government's efforts to reduce and prevent corruption in government public services.[410] According to USAID, AMANAT supports select Afghan government institutions with technical assistance to plan for and implement recommended procedural reforms.[411]

In September 2020, the program was modified to remove certain anticorruption-related program tasks, such as conducting

Law students from 18 Afghan universities competing in a State Department-sponsored moot court. (State Department photo)

vulnerability-to-corruption assessments of Afghan government bodies and assisting Afghan government institutions to self-identify their corruption risks. Instead, AMANAT is now tasked with assisting the Access to Information Commission (AIC) in the implementation of the Access to Information Law.[412] (Access to information is supposed to enable citizens to exercise their voice and to monitor and hold the government to account. Afghanistan's Access to Information Law came into effect in 2014 but has faced challenges in its implementation and enforcement.[413]) On December 14, the AMANAT program and the AIC signed a letter of agreement to facilitate capacity-building activities.[414]

Per AMANAT, during the most recent reporting period, six grantees started implementation but are still in early preparatory stages.[415] These preparations and other AMANAT activities have been hampered by COVID-19, with events being delayed or canceled as safety precautions.[416] In addition to COVID-19, physical security concerns also played a part in AMANAT adjusting programming, where it utilized virtual training as well.[417] Furthermore, AMANAT has helped develop a COVID-19 anticorruption radio campaign which was implemented in eight provinces from June 1 to September 30, 2020.[418] AMANAT's monitoring and evaluation team could not carry out direct monitoring due to COVID-19 and physical security concerns.[419]

Justice Sector Support Program (JSSP)

State's Justice Sector Support Program is the largest rule-of-law program in Afghanistan. JSSP was established in 2005 to provide capacity-building support to the Afghan justice system through training, mentoring, and advisory services. The current JSSP contract began in August 2017 and has an estimated annual cost of $45.5 million. The previous JSSP contract, which began in 2010, cost $280 million.[420]

JSSP provides technical assistance to Afghan justice-sector institutions to: (1) build the capacity of justice institutions to be professional, transparent, and accountable; (2) assist the development of statutes that are clearly drafted, constitutional, and the product of effective, consultative drafting processes; and (3) support the case-management system so that Afghan justice institutions work in a harmonized and interlinked manner, and resolve cases in a transparent and legally sufficient manner.[421]

JSSP advises various Afghan government offices on how to use its Case Management System (CMS). CMS is an online database that tracks the status of criminal and civil cases in Afghanistan, across all criminal justice institutions, from the moment a case is initiated to the end of a subject's confinement.[422]

Recently, JSSP unveiled the CMS 2.0 police and AGO module.[423] This quarter, JSSP met with government offices to continue reviewing and approving crime types for inclusion into CMS 2.0.[424] JSSP also met with appellate courts and Attorney General's offices about CMS transition,

explaining CMS regulation and government restructure as well as explaining governance-board meetings.[425]

To facilitate better use of CMS, JSSP conducted multiple trainings for the appellate courts, Appellate Attorney General's offices, and MOI.[426] JSSP also briefed various provincial governmental bodies about accurate CMS validation.[427] JSSP also trained employees from Herat prosecution and court offices on improving capacity, training coworkers on CMS, and identifying other possible trainers.[428] JSSP also carried out data-validation reviews with Attorney General's offices, assessed their equipment needs and budgeting requirements, and provided other technical assistance.[429]

Assistance for the Development of Afghan Legal Access and Transparency (ADALAT)

In April 2016, USAID launched the $68 million Assistance for the Development of Afghan Legal Access and Transparency (ADALAT) program. ADALAT aims to (1) increase the effectiveness and reach of the formal justice sector, (2) strengthen the linkages between the formal and traditional justice sectors, and (3) increase "citizen demand for quality legal services."[430] ADALAT collaborates with the Ministry of Justice (MOJ) Department of the Huquq ("rights"). Huquq offices provide citizens the opportunity to settle civil cases within the formal system before beginning a potentially lengthy court case.[431] ADALAT's efforts to increase demand for quality legal services includes providing grants to civil-society organizations to promote legal awareness and legal rights, and to private universities to prepare future "practical problem-solvers" within formal and traditional dispute-resolution institutions.[432]

In February, USAID modified the ADALAT contract to further bolster the capabilities of the Afghan justice sector.[433] The modifications aim at strengthening the MOJ institutional capacity, legal aid department, and state cases directorate to improve and sustain citizen's access.[434] ADALAT is tasked to develop a manual on gender-based violence as part of a COVID-19 response plan.[435] The revised contract has the program building MOJ capacity in budgeting financial administration; human-resources allocation, performance appraisal of staff, and instilling a professional code of conduct; and creating practical databases.[436]

During the most recent reporting quarter, ADALAT trained 355 judges and staff and 55 trainees in the Huquq case-management system, and provided support to civil-society organizations and university legal clinics.[437] Overall, close to 5,500 participants benefited from ADALAT support activities, with an increase of 485 participants.[438]

ADALAT faced challenges this reporting period, such as demands from the MOJ to sign an agreement despite ADALAT being scheduled to end in early 2021.[439] Poor security interrupted ADALAT activities, hindering travel, delaying data collection, and forcing postponement of grantee activities.[440]

Transferring Professional Development Capacity (TPDC)

In August 2020, State began the Transferring Professional Development Capacity (TPDC) program, a follow-on to their Continuing Professional Development Support (CPDS) program that ended the same month. CPDS was itself a follow-on to the 2013–2016 Justice Training Transition Program. All three programs have used the same implementing partner, the nongovernmental International Development Law Organization headquartered in Rome. The TPDC program continues efforts to build the capacity of Afghan justice institutions to provide continuing professional development to their staff, with a special emphasis on Afghanistan's revised penal code.[441]

TPDC program staff assisted the education directorate of the Supreme Court with report writing and developing some training plans.[442] The education directorate plans on recruiting and reassigning trainers to every province and zone to deliver training on the Criminal Procedure Code, Civil Procedure Code, Commercial Procedure Code, and Penal Code.[443] TPDC staff met with the education directorate to discuss their training evaluation process, including their training-evaluation forms.[444] According to TPDC reporting, the education directorate currently does not have enough trainers for each new training course and is hoping to train new people to deliver courses in the future.[445]

Corrections System Support Program (CSSP)

State's Corrections System Support Program (CSSP) provides mentoring and advising support, training assistance, leadership capacity-building initiatives, infrastructure assistance, and nationwide case management for correctional facilities.[446] According to State, a major accomplishment this quarter was the work of a CSSP grantee to expand operations for Children Support Centers (CSCs), which provide comprehensive alternative care to children of incarcerated women in Afghanistan. Most notably, State said, the grantee will establish and institutionalize two additional CSCs.[447]

All CSC beneficiaries are provided with safe and secure housing, nutritious meals, and access to education, psychosocial counseling, vocational training, medical services, and recreation. Without CSC support, these children would either live in prison with their mothers or face homelessness, State says, with both options exposing them to heightened risks of exploitation, trafficking, abuse, and radicalization. State believes that expanding this program to a total of six locations will enable the CSCs to provide these protections, services, and opportunities to qualifying children of incarcerated mothers across all 34 provinces in Afghanistan.[448]

During the most recent quarter, CSSP said there were 25 prison incidents, including 11 security-related and 14 safety-related incidents.[449]

As of January 31, 2021, the latest date for which adult prison population data is available, the Office of Prison Affairs (OPA) was incarcerating 27,400 males and 840 females (up from 22,346 males and 486 females as

of November 30, 2020). This OPA total does not include detainees held by other Afghan governmental organizations, for which INL has no data. According to State, since June 2020, the Afghan government has not released any more prisoners to prevent the spread of COVID-19.[450]

As of March 10, 2021, a total of 5,283 national-security threat inmates are incarcerated in prisons run by the OPA. INL does not have access to data for such inmates incarcerated at prisons run by the National Directorate of Security.[451]

From October 1 to December 7, 2020, State learned of 10 major internal-security incidents affecting civilian prisons in Afghanistan. Of these 10 incidents, five were hunger strikes and five were protests or riots. Half of the incidents related to prisoner transfers, with prisoners either requesting a transfer or protesting a planned transfer (both to other facilities and within cell blocks at their facility).[452]

Anticorruption

In early March 2021, the Afghan government announced the resignation of Attorney General Farid Hamidi. According to State, no successor had been announced as of mid-March.[453]

Anti-Corruption Justice Center

In May 2016, President Ghani announced the establishment of a specialized anticorruption court, the Anti-Corruption Justice Center (ACJC). At the ACJC, elements of Major Crimes Task Force (MCTF) investigators, AGO prosecutors, and judges work to combat serious corruption. The ACJC's jurisdiction covers major corruption cases in any province involving senior officials (up to and including the deputy minister level), generals and colonels, or cases involving substantial monetary losses. Substantial losses are defined as a minimum of five million afghani—approximately $73,000—in cases of bribes, money laundering, selling of historical or cultural relics, illegal mining, and appropriation of Afghan government property; or a minimum of 10 million afghani—approximately $146,000—in cases of embezzlement.[454]

According to State, the ACJC had some notable corruption convictions this quarter, including:[455]

- In February, the AGO announced an ACJC conviction in absentia of three former members of the upper house of parliament. Each defendant was sentenced to 10 years and one-month imprisonment and fined $40,000 after they were caught "red handed" accepting $40,000 in bribes from customs officials in Balkh Province in December 2020. According to State, the extent of the direct evidence against these defendants overcame the immunities they enjoyed as former lawmakers, allowing for their arrest and prosecution. The three defendants were reportedly released on bail and are expected to appeal.

SIGAR AUDIT

S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020 directed SIGAR to assess "the Government of Afghanistan's implementation, resourcing, and administration of the 'Afghanistan National Strategy for Combating Corruption,' including whether such government is making progress toward achieving its anti-corruption objectives, addressing impunity of powerful individuals, and meeting international commitments." SIGAR has initiated this work and anticipates issuing a public report in 2021.

- Also in February, the former mayor of Mazar-e Sharif was sentenced to 18 months in prison and fined approximately $65,000 for embezzling the same amount through a kickback scheme involving the purchase of a vehicle.

CSTC-A Anticorruption Partners Make Some Progress

This quarter, CSTC-A reported an increase in Afghan government discussions of a new (albeit still draft) anticorruption policy and "incremental countercorruption success" by the MOD and MOI.[456] These incremental countercorruption successes, CSTC-A said, are the result of administrative actions meant to disrupt criminal networks within the security forces.[457]

CSTC-A has supported countercorruption efforts to gather evidence and intelligence and package this information so that Afghan leaders can administratively remove, relocate, reassign, or retire corrupt actors. CSTC-A said it recognizes that a fundamental precept of the rule of law is to punish criminal misconduct by prosecuting alleged corrupt actors, but such actions require referrals to Afghan entities such as the Anti-Corruption Justice Center (ACJC) and the Attorney General's Office (AGO).[458]

Among the MOD and MOI elements tasked with combating corruption, CSTC-A provided the following assessments and updates:

- The MCTF has had three different directors over the past nine months, CSTC-A reported, saying these changes "may challenge the effectiveness of MCTF to counter corruption and make it a viable organization." The first two of these directors were removed for allegations of corruption, CSTC-A said.[459] (Last quarter, DOJ told SIGAR that one of these two directors was "unexpectedly" dismissed after leading an investigation that resulted in the arrest of public officials in Herat Province.[460]) The current MCTF director is a political appointee who has no experience in law enforcement.[461] According to Afghan media outlet *Pajhwok Afghan News*, this new MCTF director is under investigation for human trafficking and was supposed to appear before the Afghan courts in February 2021.[462] Further, at least one news report has claimed he is in debt to Sweden's tax authority for alleged pension fraud there.[463]
- The MOD Inspector General (MOD IG) meets basic inspector general roles such as receiving, processing, and investigating complaints, and conducting unit site visits and specialty-topic inspections as directed by ministry senior leaders. MOD IG operates a central complaints center where Afghans can report criminal and administrative complaints involving MOD personnel. MOD IG unit inspections have covered concerns including fuel theft and the quality of rations at an MOD training center.[464]
- The MOD Criminal Investigation Department (CID) actively investigates cases and its impact is measured by corruption offense referrals to

civilian prosecutors and courts, according to CSTC-A. Lower-level crimes are being actively investigated by CID, and are prosecuted by military lawyers.[465] CSTC-A says a positive development has been how MOD CID representatives from the Kabul headquarters have taken the initiative to personally visit every corps and major unit in an effort to explain CID's structure, support field agents and assess issues and concerns, and provide the latest information, education, equipment, and tools to the regional CID agents.[466]

- MOD Military Courts and Prosecutors Directorate have seen corps-level personnel regularly open new investigations and appear to work unimpeded with field CID agents in taking the initiative to look into wrongdoing, CSTC-A says. In one case, prosecutors proactively gained access to a NATO base to investigate and document base transfer equipment loading and movement procedures. They are actively involved in documenting missing fuel, along with other commodities, and are coordinating with intelligence officials to assess briberies and payoffs. According to CSTC-A, these activities and cooperative efforts between prosecutors, investigators, and intelligence officials reflect a level of cooperation and teamwork that was frequently lacking in the past.[467] Despite such activity, CSTC-A says the military courts and prosecutor's directorates are presently underemployed and overstaffed. CSTC-A attributes this to a recent Afghan law that transferred jurisdiction for significant corruption cases to civilian prosecutors and courts. CSTC-A welcomes the MOD proposal for new legislation to reassign authority to prosecute minor corruption by soldiers and other military officials (involving cases up to approximately $100,000) in military courts.[468]

COUNTERNARCOTICS

2019 Afghanistan Opium Survey Released

The United Nations Office on Drugs and Crime (UNODC), in partnership with the Afghan National Statistics and Information Authority (NSIA), released the long-delayed 2019 *Afghanistan Opium Survey: Socio-economic report* in February 2021.[469]

According to the 2019 survey report, an estimated 163,000 hectares (ha; one ha is about 2.5 acres) of opium poppy were cultivated in Afghanistan during 2019.[470] That was a 38% reduction from 2018 (263,000 ha) and a 50% reduction from the record high in 2017 (328,000 ha). But 2019 cultivation was still almost three times the average of the 1994–2001 period.[471] UNODC attributed the decline to falling dry-opium prices after three consecutive years of high production;[472] there was no indication that counternarcotics policy or other efforts influenced the decline.

Taliban influence tends to overlap with regions of significant opium-poppy cultivation. In 2019, UNODC village surveys found that 83% of the headmen in opium-poppy-producing villages reported that the village was controlled by non-government actors.

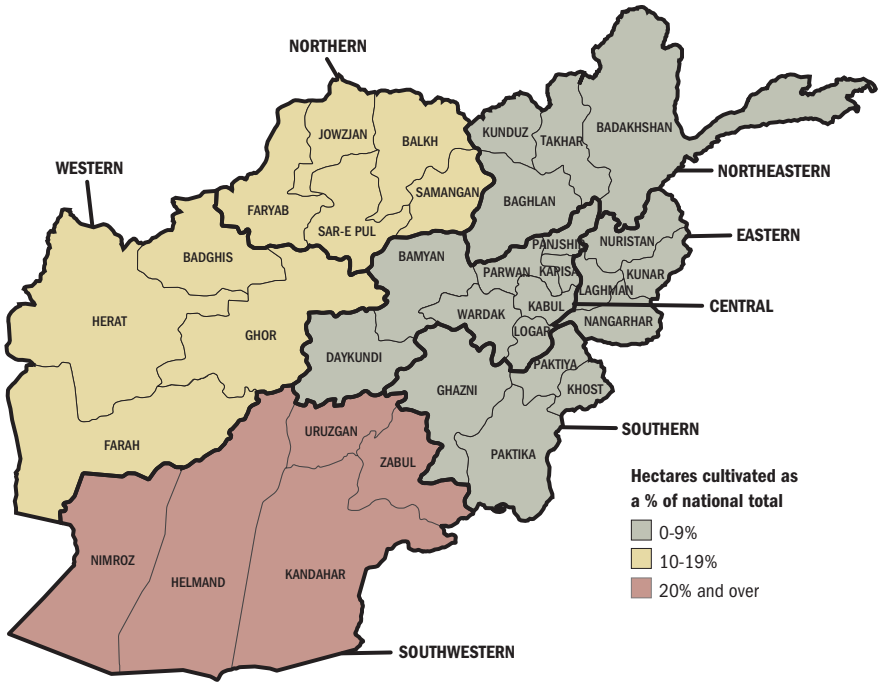
State recently estimated that Afghanistan's opium-poppy harvest supplies more than 80% of global heroin (although less than 1% of U.S. heroin, which comes mostly from Mexico).[473] As seen in Figure 2.34 below, Afghanistan's southwestern region (Helmand, Kandahar, Nimroz, Uruzgan, and Zabul Provinces) continues to dominate opium-poppy cultivation and accounted for 73% (118,444 ha) of the national total in 2019.[474] Nearly three-quarters of the national reduction from 2018 to 2019 was driven by declining cultivation in the southwestern region.[475] In contrast, southern Afghanistan (Ghazni, Khost, Paktika, and Paktiya Provinces) continued to have the least amount of opium-poppy cultivation, with 0.1% (123 ha) of the national total.[476]

As SIGAR has previously reported, Taliban influence tends to overlap with regions of significant opium-poppy cultivation.[477] Village-level surveys continue to support this conclusion. In 2019, these surveys found that 83% of the headmen in opium-poppy-producing villages reported that the village was controlled by non-government actors.[478] Nonetheless, State noted that widespread and longstanding credible allegations indicate that "many individual government officials directly engage in, and benefit from, the drug trade."[479]

Afghanistan's opiate economy was also a major contributor to the overall economy in 2019. According to UNODC, the income generated by domestic

FIGURE 2.34

REGIONAL DISTRIBUTION OF OPIUM-POPPY CULTIVATION, 2019



Source: UNODC, Afghanistan Opium Survey 2019: Socio-economic Survey Report, 2/2021, pp. 3, 8.

consumption, production, and export of opiates was estimated to be $1.2 billion–$2.1 billion, equivalent to 7–11% of Afghanistan's official gross domestic product (GDP). Revenues from opiates exceed the value of the country's officially recorded licit exports.[480]

Although opium-poppy cultivation contracted 38% from 2018 to 2019, the overall opiate economy (i.e., production, refining, and trafficking) remained relatively stable, declining by less than 10%.[481] UNODC attributed the opiate economy's resilience to traffickers' access to abundant stored supply and record-low farm-gate prices (the price a farmer can expect to receive by selling directly from his farm).[482]

Despite the relative strength of the opiate economy, State noted that Afghanistan lacks the manufacturing capacity to produce the 80% share of global heroin supply derived from its opiates. Rather, precursor chemicals may be smuggled into Afghanistan to produce heroin locally or raw Afghan opium may be exported and converted into heroin in neighboring countries.[483] UNODC emphasized that the largest share of profits continue to be made in retail markets outside of Afghanistan, noting that the value of Afghan opiates in Western Europe alone exceeded Afghanistan's entire GDP.[484] Most of the value added along the heroin supply chain therefore does not benefit Afghan farmers or even traffickers.

The UNODC 2020 opium survey report, which normally would have been released in late 2020, remains delayed, but should be released at some point in 2021, according to INL.[485] INL attributes the ongoing delay to challenges that the UNODC and NSIA are facing as they jointly develop a new satellite-imagery approach to estimate 2020 opium production.[486] The two parties seem to have resolved their earlier methodological disagreements. Last quarter, UNODC and NSIA signed a letter of agreement detailing how they would work together on survey methodologies before starting more field work. According to UNODC reports received by INL, NSIA is adhering to the agreed course of action and there are no outstanding methodological disagreements between them.[487]

INL has disbursed $24.2 million since 2006 for the annual surveys.[488]

In the 2019 Afghanistan Opium Survey, UNODC emphasized that the largest share of profits continue to be made in retail markets outside of Afghanistan, noting that the value of Afghan opiates in Western Europe alone exceeded Afghanistan's entire GDP.

Ministry of Interior Increasingly Active in Strategic Counternarcotics Development

According to INL, the Ministry of the Interior (MOI) has been actively engaged with fulfilling the February 2020 directives issued by the policy-making Counternarcotics High Commission (CNHC).[489] Although it is too soon to know if MOI efforts will translate into meaningful improvements, initial evidence is encouraging.

Although the CNHC has reportedly not met since February 2020, its duty is to issue strategic directives while delegating day-to-day coordination and strategic development to the MOI.[490] These CNHC directives have included orders to MOI to coordinate various Afghan government entities on a single counternarcotics strategy as well as produce a new two-year National Drug

Action Plan (NDAP) to replace the one that covered 2015–2019.[491] INL said this quarter that the Minister of Interior completed and signed the two-year NDAP, obtained security council approval, and delivered the NDAP to President Ghani's office for approval on March 8, 2021.[492] Barring any presidential changes, the document is finalized.[493]

INL also reported that the MOI has been holding bimonthly strategic-policy development and coordination meetings with 18 Afghan government agencies, while Counternarcotics Deputy Minister Hashim Aurtaq and other government officials are traveling to regional countries to negotiate bilateral counternarcotics agreements.[494] INL also said MOI has been active in the region, supporting ongoing drug investigations through controlled narcotics deliveries to suspects in other countries.[495]

Further, INL reported that the INL-funded MOI financial advisor, hired in September 2020, is a key actor in the effort to improve the MOI's and, specifically, the Counternarcotics Police of Afghanistan's (CNPA), financial capacity. This advisor also acts as INL's main point of contact. Additionally, MOI has approved an expansion of the CNPA's finance department and INL is now funding a program coordination advisor who works with Deputy Minister Aurtaq, the CNPA, and the international community on planning and implementing counternarcotics-related programs. All of these financial and technical developments have helped initiate MOI's internal technical review and the associated INL-funded CNPA financial audit, which is required for distribution of certain types of INL counternarcotics funding.[496]

CNPA Components and their Missions

CNPA personnel are located in all of Afghanistan's 34 provinces and comprise regular police as well as specialized units. The CNPA's counternarcotics operations include controlling precursor chemicals, airport interdiction, operating the forensic laboratory, crop eradication, and managing mobile detection teams. CNPA also coordinates with Afghan customs to stop drug trafficking.[497] INL provides support to specialized units within the CNPA through an interagency agreement with the U.S. Drug Enforcement Administration (DEA).[498]

CNPA specialized units consist of three major components: the U.S.-supported National Interdiction Unit (NIU), the Sensitive Investigative Unit (SIU), and the UK-supported Intelligence and Investigation Unit (IIU).[499] Additionally, the U.S.-supported Technical Investigative Unit (TIU) provides support to the NIU and SIU components.[500]

The NIU conducts interdiction operations and seizures, serves arrest warrants, and executes search warrants in high-threat environments. The NIU receives mentoring from DEA and NATO Special Operations Component Command-Afghanistan (NSOCC-A), including U.S. Special Forces. The NIU typically maintains forward-based personnel in Kandahar and has access to facilities in Kunduz and Herat.[501]

The SIU's mission is to identify significant drug-trafficking organizations operating in Afghanistan and dismantle them through the criminal-justice system. The SIU receives mentoring from the DEA and consists of hand-picked, thoroughly vetted personnel.[502] The SIU also has four officers responsible for administrative management of court orders obtained by SIU investigators to conduct Afghan judicially authorized intercepts.[503]

The Technical Investigative Unit (TIU) is a CNPA component consisting of 100 translators who work within the Judicial Wire Intercept Platform (JWIP). The JWIP is a State-funded project to provide technical systems associated with the wiretap program and is executed by DEA through an interagency agreement with State. JWIP supports DEA operations as well as SIU and NIU investigations.[504]

Other Afghan law-enforcement elements such as the special operations General Command of Police Special Units execute high-risk arrests and operations including counterterrorism, counternarcotics, and counter-organized crime.[505] The Afghan Uniform Police and Afghan Border Police also participate in counternarcotics activities.[506]

U.S. Training and Funding of Afghan Counternarcotics Elements

INL said its counternarcotics efforts support the plans of President Biden's administration to support the ongoing peace process between the Afghan government and the Taliban to achieve a political settlement and a permanent and comprehensive ceasefire.[507] INL could offer no further information about its ongoing strategy pending the Biden administration's review of U.S. policy in Afghanistan.[508]

INL said it has made no adjustments to its program implementation or oversight to account for a potential withdrawal of U.S. forces, and that specific future needs are unknown. Nonetheless, INL said it is ready to adjust its focus, as necessary and within applicable legal and regulatory parameters, to continue implementing programs and supporting U.S. policy objectives in Afghanistan.[509]

DEA likewise reported that it plans to maintain a long-term presence and mentoring role in Afghanistan, even if U.S. forces are completely withdrawn. DEA said it has a long history in Afghanistan predating the September 11, 2001, attacks and the arrival of U.S. forces. DEA intends to remain engaged in Afghanistan for as long as the Afghan government permits.[510] DEA acknowledged, however, that the decrease in U.S. military forces in country has impacted DEA-mentored, -partnered, or -supported specialized unit operations in contested or Taliban-controlled territories.[511]

Both INL and DEA noted that coordination continues within multilateral and bilateral formats, in accord with guidelines for mitigating COVID-19.[512]

INL said there have been no major changes to program funding, and estimates that it funds approximately $21 million per year in operations and maintenance for INL programming in Afghanistan, including for the NIU

SIGAR AUDIT: COUNTER THREAT FINANCE: U.S. AGENCIES DO NOT KNOW THE FULL COST AND IMPACT OF THEIR EFFORTS TO DISRUPT ILLICIT NARCOTICS FINANCING IN AFGHANISTAN

In September 2018, the Senate Caucus on International Narcotics Control requested that SIGAR conduct a review of the U.S. government's counternarcotics initiatives in Afghanistan, including counter threat finance (CTF) efforts against the Afghan narcotics trade.

SIGAR identified three efforts that U.S. agencies implemented to target Taliban and other drug trade-related funding sources since January 2017: DOD's Airstrike Campaign, DOD's Acquisition Management and Integration Center's "Global Counter Threat Finance" (CTF) contract, and the 2017 and 2019 interagency agreements (IAAs) between DEA and State's Bureau of International Narcotics and Law Enforcement Affairs (State INL).

While U.S. agencies have no requirement to track funds spent specifically on CTF efforts in Afghanistan, SIGAR found that the U.S. government has spent at least $21.9 million on both DOD's Global CTF contract and the 2017 and 2019 IAAs between DEA and State INL since January 2017; DOD does not track costs associated with its air-strike campaign; and agencies could not determine the impact of their efforts on overall CTF goals in Afghanistan because, among other reasons, some agencies were not required to track performance, interagency goals were misaligned, and no U.S. entity held overall responsibility for the CTF effort.

and SIU.[513] INL has disbursed $44.2 million to DEA through an interagency agreement to support the specialized units as of February 2021.[514]

Costs directly attributable to NIU and SIU include $6 million for two years of JWIP (not including other costs DEA and DOD may incur in support of the wiretap system), $9.6 million for two years of other interagency-agreement support, and $825,000 per year for NIU salary supplements.[515] Salary supplements are used to attract and retain the most qualified and highly trained officers to join the specialized units rather than remain with the regular CNPA. A graduated scale of supplements is provided to all NIU officers, from police officers to unit commanders.[516]

INL said less significant funding changes this year include a gradual increase in the number of NIU officers receiving salary supplements, nonrecurring costs attributed to upgrades at NIU forward locations in Kandahar and Herat, and a water-well upgrade project at the Counternarcotics Justice Center. In addition, INL was scheduled to begin supporting a slightly reduced annual commitment of $5.9 million to the DEA interagency agreement on April 1, 2021, down about $600,000 from the prior level. On May 1, 2021, INL will begin funding the $1.35 million annual cost of JWIP linguist support.[517]

Interdiction Results

Since July 2020, the quality and completeness of interdiction data provided to SIGAR has declined. From 2010 until October 2020, DOD has been SIGAR's source for interdiction data, but DOD respondents said this quarter they lack the personnel and access to the interdiction database.[518] SIGAR has since been relying on the DEA, which provides recent, but incomplete quarterly data snapshots. In response to repeated requests for complete quarterly

updates—or to fill in data gaps and update data (as needed) from previous quarters—DEA said in September 2020 that it "provides the best available information at the time it is requested and will not update or correct previous fiscal year or quarterly reported data."[519] SIGAR pointed to inconsistencies in DEA's submitted data shortly thereafter and in an October 2020 response to these inconsistencies, DEA provided an entirely new quarterly interdiction dataset.[520] These personnel shortages, gaps in interdiction data, and the questionable veracity of agency-provided data impact SIGAR's ability to confidently publish comparable yearly interdiction results. Table 2.18 below contains interdiction results provided by DOD and DEA.

DEA reported this quarter that the value of narcotics intercepted from January 1 through March 13, 2021, was nearly $396 million.[521] In total, interdiction activities resulted in seizures of 577 kilograms (kg) (1,272 lbs.) of opium, 203 kg (448 lbs.) of heroin, and 179 kg of methamphetamines (395 lbs.). Additionally, 23 arrests were made and 55,550 kg (122,467 lbs.) of precursor chemicals and approximately 111,663 kg (246,175 lbs.) of hashish were seized by Afghan security forces during this period.[522]

DEA reported that U.S.-supported interdiction activities by Afghan security forces included 36 operations.[523] Despite the improved capabilities of Afghan specialized units over the years, drug seizures and arrests have had minimal impact on the country's opium-poppy cultivation and production. For example, total opium seizures since FY 2008 are equivalent to approximately 8% of the country's 6,400 metric tons of opium production for the *single year* of 2019, as reported by UNODC.[524]

Drug Value Intercepted: DEA uses the "drug value intercepted" (DVI), or street value, method to measure the value of interdicted narcotics. DVI is an average of three years of drug purchase prices for particular drugs. In contrast, DEA previously estimated production costs to estimate the value of revenue denied, which proved inconsistent.

Source: DEA, response to SIGAR vetting, 1/5/2021.

TABLE 2.18

INTERDICTION RESULTS, FISCAL YEARS 2010–2021

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020[1]	2021[2]	TOTAL
Number of Operations	624	669	518	333	270	196	157	198	152	184	36	**3,332**
Arrests	862	535	386	442	394	301	152	274	170	263	23	**3,802**
Hashish seized (kg)	182,213	183,776	37,826	19,088	24,785	123,063	227,327	42,842	148,604	422,658	111,663	**1,523,845**
Heroin seized (kg)	10,982	3,441	2,489	3,056	2,859	3,532	1,975	3,242	3,507	585	203	**35,871**
Morphine seized (kg)	18,040	10,042	11,067	5,925	505	13,041	106,369	10,127	11,859	2	–	**181,052**
Opium seized (kg)	98,327	70,814	41,350	38,379	27,600	10,487	24,263	23,180	13,751	325	577	**349,053**
Precursor chemicals seized (kg)	122,150	130,846	36,250	53,184	234,981	42,314	89,878	22,863	81,182	30,849	55,550	**900,047**
Methamphetamine[3] (kg)	50	–	11	23	11	14	31	143	1,308	672	179	**2,442**

Note: The significant difference in precursor chemicals total seizures between 2014 and 2015 is due to a 12/22/2014 seizure of 135,000 kg of precursor chemicals.
– indicates no data reported.
[1] Data covers January 1–December 8, 2020
[2] Data covers January 1–March 13, 2021
[3] In crystal or powder form

Source: DEA, response to SIGAR data call, 3/16/2021.

Eradication Update

MOI continued eradication planning this quarter through the Eradication Coordination Committee (ECC). The ECC was developed in November 2020 to facilitate weekly high-level coordination amongst entities including the president's office, the NSIA, and local security and governance entities such as the National Directorate of Security, the Ministry of Defense, and the Independent Directorate of Local Governance. Additionally, eradication has reportedly begun in eastern Nangarhar Province, although eradication data is not yet available.[525]

Prior to the MCN's dissolution, INL provided direct eradication assistance through the Governor-Led Eradication (GLE) program. According to INL, the MOI now manages this ongoing program, with the CNPA implementing independent Afghan eradication and GLE.[526] When MCN managed the GLE program beginning in 2005, INL reimbursed provincial governors $250 toward the eradication costs of every UNODC-verified hectare of eradicated poppy (verified in the field or through aerial imagery).[527] Since the MCN dissolution, INL has been unable to provide funding for the GLE program because it is required to vet the CNPA's financial-control mechanisms.[528]

This quarter, INL said that it may conclude an agreement with the MOI and the CNPA that is modeled on the GLE program. This agreement would reimburse the CNPA for the costs of verified eradication. INL has contracted an accounting firm to complete the legally mandated financial assessment of MOI; that assessment is expected to be completed by the end of June 2021. MOI remediation would then begin. That process entails MOI correcting any deficiencies that the accounting firm identified so that funds could be transferred to MOI for verified eradication.[529]

REFUGEES AND INTERNAL DISPLACEMENT

According to State, the Afghan government has limited ability to absorb returning migrants and refugees. While the government uses the Afghan Returnee Information System (ARIS) to register and collect data on returning refugees, the government does not consistently track returning migrants, State said. In addition to challenges posed by the ongoing conflict, refugee returnees and returning migrants have difficulty integrating into their communities of origin due to the high unemployment rate and lack of sufficient services, including health services and lack of access to land.[530]

For refugees, State says the United Nations High Commissioner for Refugees (UNHCR) and the Afghan Ministry of Refugees and Returnees (MORR) encourage returning refugees to resettle in 40 localities identified as priority areas of refugee return, where UNHCR and other donors concentrate humanitarian assistance and coordinate humanitarian-development coherence. These communities are not prepared to absorb large numbers of returning refugees at one time, but rather are areas

Women forced to flee their homes due to armed conflict in western provinces received basic household items and sanitary kits. (UNHCR photo)

where UNHCR and the MORR hope to concentrate humanitarian and development assistance.[531]

For internally displaced persons, State says the Afghan government has limited to no capacity to respond to internal displacement independent of intergovernmental organizations and nongovernmental organizations.[532]

Afghan Refugees

As of March 31, UNHCR reported that 569 refugees voluntarily returned to Afghanistan in 2021. Most of the refugees returned from Iran (433) and Pakistan (130). COVID-19 led to temporary suspension of voluntary repatriation between March 4 and April 29, 2020. UNHCR agreed to continue the facilitated voluntary repatriation of Afghan refugees from Pakistan during the winter season for the first time in recent history. Such a measure allowed Afghan refugees who plan to return during winter to do so as well as enabled other refugees who were unable to return earlier due to COVID-19 related restrictions to also return during the winter.[533]

Undocumented Afghan Migrant Returnees

According to State, the combined effects of COVID-19 and economic contraction have led to high numbers of spontaneous returns of Afghan migrant laborers from Iran.[534] As of April 1, the International Organization of Migration (IOM) reported that 251,466 undocumented Afghan migrants (spontaneous returnees and deportees) returned from Iran and 3,300 undocumented from Pakistan in 2021.[535]

Refugees are persons who are outside their country of origin for reasons of feared persecution, conflict, generalized violence, or other circumstances that have seriously disturbed public order and, as a result, require international protection. According to the UNHCR, refugees have the right to safe asylum and should receive at least the same rights and basic help as any other foreigner who is a legal resident.

Migrants are persons who change their country of usual residence, irrespective of the reason for migration or legal status. According to the UN, there is no formal legal definition of an international migrant.

Source: United Nations, "Refugees and Migrants: Definitions," 2019; UNHCR, "Protecting Refugees: questions and answers," 2/2002.

Conflict-Induced Internal Displacement

As of March 21, 2021, conflicts had induced 80,947 Afghans to flee their homes, according to the UN Office for the Coordination of Humanitarian Affairs (OCHA). That count of conflict-induced internally displaced persons recorded is 5% lower than for the same period last year, when OCHA reported 77,314 displaced persons.[536]

WOMEN'S ADVANCEMENT

Presently, USAID has only one remaining Promote program, which aims to strengthen women's participation in civil society.[537]

Table 2.19 shows current Promote and women's-focused programs.

TABLE 2.19

USAID GENDER PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Promote: Women's Rights Groups and Coalitions	9/2/2015	9/1/2021	$34,534,401	$28,559,287
Promote: Rolling Baseline and End-Line Survey	2/21/2017	1/20/2021	7,577,638	7,357,293
Gender Based Violence (GBV)	7/8/2015	1/7/2021	6,667,272	6,667,272

Source: USAID, response to SIGAR data call, 4/13/2021.

Promote's Musharikat (Women's Rights Groups and Coalitions) program is focused on advancing women's participation in the peace process, political participation, and addressing gender-based violence (GBV).[538] The program engaged university students and religious leaders (mullahs) on the role of religion in eliminating GBV.[539] Musharikat held over 250 events that reached over 20,000 participants regarding GBV, some of which had been pushed back due to the pandemic. Theater events, radio roundtables, and a nationally televised dialogue were some of the methods used for raising awareness.[540]

During the most recent reporting period, Musharikat carried out over 550 trainings reaching close to 30,000 people.[541] The Gender-Based Violence coalition also carried out events which reached just over 30,000 people, most of them women.[542] Sports events attended by around 1,700 participants were also carried out as part of bringing awareness to gender-based violence.[543] Musharikat also worked to improve women's participation in the peace process by focusing on public awareness campaigns, hoping to encourage women to raise their voices vis-à-vis concerns and aspirations regarding Afghanistan's future.[544] To achieve this, radio roundtables as well

Secretary of State Antony J. Blinken sat down with representatives of Afghan civil society to hear more about their challenges in advancing women's rights during his April 2021 trip to Kabul. (State Department photo)

as wall art and billboards calling for women's participation in the peace program were supported.[545]

Musharikat also focused on lobbying efforts such as arranging for question and answer sessions with government officials, as well as strengthening efforts to have parliament confirm female acting ministers.[546] However, COVID-19 pressures on women remain a concern in Afghanistan, with Musharikat reporting an increase in child and forced marriages because of the pandemic-induced economic hardship.[547] Furthermore, the COVID-19 pandemic has forced Musharikat regional teams to work from home, causing delays and negatively impacting performance, with some team members' even falling ill from COVID-19.[548] Insecurity has also caused Musharikat to rely heavily on coalition partners thereby increasing costs.[549]

USAID's third-party monitor for Promote reports that 33% of participants of the Women in Economy (WIE) program were employed at the end of the program, with 9% in management roles. Of those who reported they were employed, 70% said they were newly employed.[550] The Women Leadership Development (WLD) program claimed to have transformed "quiet, shy, young women" into "vocal, confident, young women" through their training. The third-party monitor reported that 10% of the beneficiaries of the advanced leadership training now hold management positions (up from 2% at the start of the project).[551] The third-party monitor concluded that such findings confirmed that Promote's lengthy programming produced incremental progress that helped in transforming Afghan women beneficiaries.[552]

STATE RECOGNIZES SEVEN MURDERED AFGHAN WOMEN

Fatema Natasha Khalil

General Sharmila Frough

Maryam Noorzad

Fatima Rajabi

Freshta

Malalai Maiwand

Freshta Kohistani

Seven Afghan women who were assassinated in 2020 while serving in various governmental and nongovernmental roles were given honorary International Women of Courage (IWOC) awards[553] at a March 8, 2021, annual event virtually hosted by Secretary of State Anthony Blinken.[554]

- Fatema Natasha Khalil, an official with the Afghanistan Independent Human Rights Commission who was killed, along with her driver, in June 2020 by an improvised explosive device (IED) in Kabul, on her way to her office.
- General Sharmila Frough, the head of the Gender Unit in the National Directorate of Security (NDS) was one of the longest-serving female NDS officers, having served as chief of the anti-kidnapping division and working undercover combating criminal networks. General Frough was assassinated in an IED explosion targeting her vehicle in March 2020 in Kabul.
- Maryam Noorzad, a midwife who served remote locations in Wardak and Bamyan Provinces before working for Médecins Sans Frontières in a Kabul-based hospital. On May 12, 2020, three gunmen attacked the maternity ward of the hospital, but Maryam refused to leave her patient, who was in labor. Maryam, her patient, and the newborn baby were killed in the delivery suite.
- Fatima Rajabi, a 23-year-old police officer originally from Ghazni Province and a member of the antinarcotics division. She was traveling to her home village in Jaghori District in a civilian minibus in July 2020 when the Taliban stopped the vehicle and took her captive. Two weeks later, the Taliban killed her and sent her remains, which had gunshot wounds and signs of torture, to her family.
- Freshta, daughter of Amir Mohamed, a 35-year-old prison guard with the Office of Prison Administration. She was walking from her residence in Kandahar City to a taxi on her way to work when she was murdered by an unknown gunman on October 25, 2020.
- Malalai Maiwand, a reporter at Enikas Radio and TV, was shot and killed, along with her driver, by a gunman on December 10, 2020, in an attack on her vehicle in Jalalabad. Malalai was not the first in her family to be targeted. Five years earlier, her mother, an activist, was also killed by unknown gunmen.
- Freshta Kohistani, a 29-year-old women's rights and democracy activist, was assassinated by unknown gunmen near her home in Kapisa Province on December 24, 2020. Kohistani regularly organized events advocating for women's rights in Afghanistan and used social media as a platform for her messaging.

HUMAN RIGHTS

In February 2021, the UN issued a report on detainee rights in Afghanistan. While progress has been made in reducing torture and ill-treatment, procedural safeguards under Afghan and international law are rarely implemented for individuals charged with security and terrorism-related offenses, the UN reported.[555] Afghan police and NDS facilities saw modest reductions in the prevalence of torture and ill-treatment, from 31.2% to 27.5% in police facilities and from 19.4% to 16% in NDS facilities. There was only a slight reduction, from 31.9% to 30.3%, in the percent of respondents detained for security- or terrorism-related offenses who provided credible and reliable reports of torture and ill-treatment.[556] According to the UN, the Afghan government has yet to maintain, design, or establish a national preventive mechanism as per its obligation under the Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, to which it acceded in April 2018.[557]

Many other issues of detainee rights remain. The UN reported instances in which Afghan police and NDS prisons subject prisoners to threats of violence against them and their families, do not inform prisoners of their rights, do not perform medical examinations, and refuse to provide cellphones for prisoners.[558] The UN said some detainees are also asked to sign or thumbprint documents whose contents they did not understand.[559] The UN concluded that MOI human-rights officers also did not appear to be actively fulfilling their responsibilities.[560]

In March, State released its 2020 report on human rights practices in Afghanistan, observing the following significant human rights issues: killings by insurgents; extrajudicial killings by security forces; forced disappearances by antigovernment personnel; reports of torture and cases of cruel, inhuman, or degrading punishment by security forces and antigovernment entities; arbitrary detention by government security forces and insurgents; serious abuse in internal conflict, including killing of civilians, enforced disappearances and abductions, torture and physical abuses, and other conflict-related abuses; serious acts of corruption; lack of investigation of and accountability for cases of violence against women, including those accused of so-called moral crimes; recruitment and use of child soldiers and sexual abuse of children, including by security force members and educational personnel; trafficking in persons; violence targeting members of ethnic minority groups; violence by security forces and other actors against lesbian, gay, bisexual, transgender, and intersex persons; existence and use of laws criminalizing consensual same-sex sexual conduct; and the existence of the worst forms of child labor.[561]

ECONOMIC AND SOCIAL CONTENTS

ECONOMIC AND SOCIAL DEVELOPMENT

KEY ISSUES & EVENTS

About half of Afghanistan's population needs humanitarian aid in 2021 due to the health and socioeconomic impact of the COVID-19 pandemic, double the portion in need during 2020.

The World Bank estimated that Afghanistan's economy contracted by 1.9% in 2020, with increasing urban poverty and unemployment levels due to the economic impact of the COVID-19 pandemic.

In February 2021, Afghanistan launched a COVID-19 vaccination campaign after receiving an initial shipment of 500,000 vaccine doses from India.

Some U.S. economic and social development program activities continued to be limited by the COVID-19 pandemic and funding constraints.

In February 2021, the Afghan government launched a COVID-19 vaccination campaign after receiving an initial shipment of 500,000 doses (enough for 250,000 people) from the Indian government.[562] On March 8, 2021, Afghanistan received a second shipment of 468,000 doses (enough for another 234,000 people) through the international COVAX program for developing countries.[563]

The vaccination campaign began as Afghanistan's ability to contain COVID-19 has been severely hampered by limited public-health resources and government capacity. At the end of 2020, Afghanistan was struggling with a second wave of COVID-19. Confirmed cases began to fall in late January 2021, but a third wave may be emerging.[564] As the country prepares for this wave, the Ministry of Public Health confirmed in late March 2021 that COVID-19 variants had been detected in Afghanistan.[565]

As of April 8, 2021, the number of official, confirmed cases of COVID-19 remained relatively low at 56,945, with 2,516 deaths, but high test-positivity rates suggest actual spread and case numbers are likely far higher.[566] Afghanistan's testing remains severely limited. As of April 4, 2021, public

and private health labs had tested only 354,478 samples—roughly 1% of the population—of which 16% tested positive.[567] Earlier estimates point to at least one-third of the population having contracted the disease.[568]

Beyond the public-health impacts, the COVID-19 pandemic has significantly harmed Afghanistan's economy, exacerbating many of the existing challenges that have long limited sustainable economic growth in the country. The pandemic-induced economic contraction has contributed to increasing levels of unemployment and poverty, which has worsened food insecurity. This quarter, food prices remained high, with growing concerns that if reduced precipitation and higher temperatures persist over the next few months, prices will increase further. According to the World Food Programme, the average wheat-flour price increased by 12% between March 14, 2020, and the second week of March 2021. The cost of pulses (dry edible seeds of plants in the legume family, such as chickpeas and beans), sugar, cooking oil, and rice increased by 26%, 20%, 58%, and 21% over the same period.[569]

Food Security: all people within a society at all times having "physical, social, and economic access to sufficient, safe, and nutritious food to meet daily basic needs for a productive and healthy life," without being forced to deplete household assets in order to meet minimum needs.

Source: United Nations, Press Release, "World Food Summit Concludes in Rome," 11/19/1996.

Although the opening of Afghanistan's international borders in July 2020 helped ease food shortages, a lack of food persists. As a result of COVID-19 and rising urban poverty levels, 16.9 million people are facing "crisis" and "emergency" levels of food insecurity, including 5.5 million people experiencing "emergency" levels—the second highest in the world after the Democratic Republic of Congo—with almost half of children under five years old projected to face acute malnutrition in 2021.[570] These difficult conditions have pushed some Afghans into increasingly desperate behavior, including some reportedly resorting to illegally selling their bodily organs.[571]

International organizations continued to provide Afghanistan with financial assistance this quarter to help it recover from the public-health and economic impacts of the pandemic. In late January 2021, the European Union delegation in Kabul announced 35 million euros ($42 million) in additional assistance that will "contribute to strengthening the response capacity of health systems, to test and treat patients, to improve infection prevention, to raise awareness and to reduce nutritional risks."[572]

On February 16, 2021, the World Bank approved a $97.5 million grant to provide cash support to Afghans affected by both COVID-19 and drought to improve food security in the country. State told SIGAR this grant complements the $115 million from the World Bank-administered Afghanistan Reconstruction Trust Fund and $2 million from the World Bank's Program for Asia Resilience to Climate Change.[573] This money will also finance the Drought Early Warning, Early Finance, and Early Action Project to build Afghanistan's resilience to increasingly prevalent drought conditions.[574]

As of March 17, 2021, the U.S. government has provided approximately $39.4 million to support Afghanistan's COVID-19 response. Funds have been drawn from the Economic Support Fund, International Counter Narcotics and Law Enforcement, and Migration Refugee Assistance accounts.[575]

International aid organizations also have stressed the need for increased humanitarian assistance in 2021. According to the UN, the number of Afghans requiring humanitarian assistance in 2021 has reached approximately half of Afghanistan's total estimated population due to the health and socioeconomic impact of the COVID-19 pandemic. This figure is nearly double that of 2020, and a six-fold increase compared to four years ago.[576] In January 2021, the UN said Afghanistan's Humanitarian Response Plan for 2021 would require an additional $1.3 billion to address the growing number of Afghans in need of humanitarian aid, including around 10 million children, stemming from a combination of ongoing conflict, poverty, and COVID-19.[577]

On the financial front, the Afghan government's domestic revenues increased by 1.4%, year-on-year, during the first quarter of 2021, SIGAR analysis of Afghan government accounting data showed.[578] Afghan expenditures decreased by 35.7% during the first quarter of 2021, as compared to the same period last year.[579]

As a result of the socioeconomic impact of the COVID-19 pandemic, the World Bank estimated that the overall urban poverty level increased from 41.6% to 45.5%. Yet, according to the World Bank, overall poverty levels actually decreased from 55% to 47.1% in 2020 due to the pandemic having a less significant impact on rural economic conditions than originally projected.[580] Additionally, the unemployment rate was projected to rise to 37.9%, up from 23.9% in 2019.[581]

U.S. SUPPORT FOR ECONOMIC AND SOCIAL DEVELOPMENT: OBJECTIVES AND PROSPECTS

While the intensity and focus of U.S. reconstruction programs in Afghanistan have shifted over time, the United States has consistently highlighted the importance of Afghanistan's economic and social development to support broader political stability and U.S. national-security interests. As of 2019, according to USAID, Afghanistan was the leading recipient of U.S. foreign assistance, receiving around 10% of the total amount of U.S. assistance in recent years.[582] In his announcement that U.S. troops will be withdrawn by September 11, 2021, President Biden committed to "maintaining significant humanitarian and development assistance" to Afghanistan and reiterated that the "U.S. must remain engaged […] through our development efforts to support the Afghan people."[583]

In February 2021, the U.S. government publicly released its updated Integrated Country Strategy (ICS) for Afghanistan. The ICS continues to stress, "A growing Afghan economy and job creation remain necessary predicates for stability and the development that makes it resilient." The ICS also maintains the importance of strengthening economic prosperity through U.S. support of private sector-led export growth and job creation,

and accompanying gains in health, education, and women's empowerment, to help increase revenue generation and budget sustainability.[584]

USAID's FY 2019–2023 Country Development Cooperation Strategy (CDCS) for Afghanistan, which is part of the ICS, further outlines the need to:[585]

- accelerate private-sector-driven, export-led economic growth
- advance social gains in health, education, and gender equality
- increase the Afghan government's accountability to its citizens

In the CDCS, USAID posits that progress in these three areas will, in turn, "increase Afghanistan's economic viability and enable the country to become less reliant on donors"; "enable the country to become more inclusive and stable, as Afghans gain confidence in their government's ability to achieve reforms and deliver services"; and "help improve the country's stability and inclusivity, as Afghans' trust in their government improves and civic participation expands."[586] In pursuing these objectives, USAID has shifted its approach to focus on direct interactions with Afghanistan's private sector and to work with other U.S. government agencies to implement various policy reforms and programs to support economic growth.[587]

The U.S. government's ultimate goal remains to support Afghanistan's transition from an assistance recipient to an enduring and self-sufficient economic partner that is able to attract foreign investment and meet its own financial needs.[588] Overall, Afghanistan's economic growth and social development, as well as the U.S. government's ability to support it, face many uncertainties, including the outcome of Afghan peace talks, long-term impacts from COVID-19, the effects of the withdrawal of U.S. forces, and the levels of future international assistance.

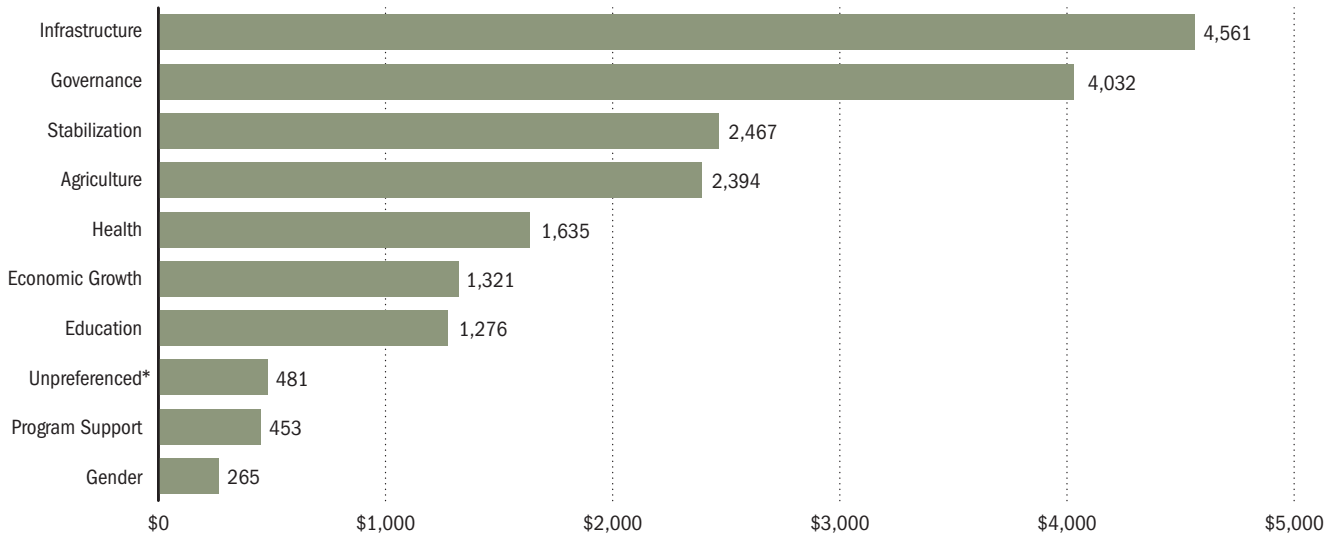
Even if the Afghan government controls the pandemic and successfully negotiates a peace agreement with the Taliban—perhaps the best-case scenario for Afghanistan—this will not translate immediately into sustainable licit economic growth, as many enduring barriers to economic growth remain. These include widespread corruption that continues to undermine investor confidence in the Afghan government and economy, limited skilled labor, lingering effects of near-continuous conflict over four decades, deficits in physical and institutional infrastructure, and heavy reliance on foreign donor support.

Following a peace agreement, Afghanistan must also reintegrate into the economy ex-combatants and potentially large numbers of Afghans returning from abroad.[589] Returnees could face a weak licit labor market unable to fully absorb the large influx of laborers in the short term, potentially exacerbating already high unemployment and poverty figures.

As of March 31, 2021, the U.S. government has provided approximately $36.03 billion to support governance and economic and social development in Afghanistan since 2002. Most of these funds—approximately

FIGURE 2.35

USAID DEVELOPMENT ASSISTANCE, CUMULATIVE DISBURSEMENTS, AS OF APRIL 10, 2021 ($ MILLIONS)



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) are included under Program Support funds.
*Unpreferenced funds are U.S. contributions to the ARTF that can be used for any ARTF-supported initiatives.

SIGAR analysis of USAID, response to SIGAR data call, 4/13/2021; SIGAR analysis of World Bank, ARTF, Administrator's Report on Financial Status as of January 19, 2021, 4/13/2021.

$21.10 billion—were appropriated to USAID's Economic Support Fund (ESF). Of this amount, $20.03 billion has been obligated and $18.23 billion has been disbursed. Figure 2.35 shows USAID assistance by sector.[590]

ECONOMIC PROFILE

U.S. efforts to bolster private-sector investment to support sustainable economic growth are part of a broader strategy to transition Afghanistan from being predominately an assistance recipient to becoming a long-term and self-sufficient economic partner.[591] Yet, Afghanistan remains poor, aid-dependent, and conflict-affected, with any potential economic growth in the short term further limited by the lingering effects of the COVID-19 pandemic. Donor grants totaling at least $8.6 billion per year (covering both security and civilian assistance) currently finance over half of the government budget—but almost 80% of Afghanistan's $11 billion in total public expenditures when off-budget assistance is counted along with on-budget aid.[592]

On February 22, 2021, following weeks of debate in which the draft budget was twice rejected, the Afghan parliament approved a 473 billion afghani (approximately $6 billion) national budget for FY 1400 (December

2020–December 2021), comprising some $4 billion for the regular budget covering government operations and $2 billion for the development budget. Only 46% of the FY 1400 budget is funded by domestic revenue sources.[593]

Increased government service provision and an economy fueled by donor funds rapidly improved many of Afghanistan's development outcomes through the 2014 drawdown of most international troops after which the Afghan government assumed responsibility for the fight against the Taliban insurgency. But licit annual GDP growth of just under 10% dropped to low-single-digit rates following that drawdown.[594]

Lower GDP, population growth, and returnees from other countries have had an impact on Afghan poverty levels. In early 2020, 55% of Afghans lived below the poverty line (defined as 2,064 afghanis per person per month or around $1 in daily income), according to the most recent household survey data, an increase from 34% in 2008.[595]

The International Monetary Fund (IMF) projected that Afghanistan's GDP would drop by 5% during 2020 in the midst of the pandemic, with country's unemployment rate rising to 37.9%, up from 23.9% in 2019.[596] The World Bank estimated this quarter that the Afghan economy actually contracted by only 1.9% of GDP, based on preliminary data from Afghanistan's National Statistics and Information Authority. The World Bank explains that this is due to 5.3% growth in the agricultural sector as a result of COVID-19-related disruptions having a limited impact in rural areas and favorable weather conditions during 2020. However, the lockdowns and border closures severely contracted economic activity within urban and peri-urban areas, leading to a 4.2% contraction in the industry sector and 4.8% contraction in the service sector during 2020.[597]

Additionally, while the World Bank had projected that poverty levels would rise as high as 72%, it now estimates that overall poverty levels actually decreased from 55% to 47.1% in 2020, due to a less severe economic impact of the pandemic in rural areas than originally projected. In urban areas, however, the Bank estimated that poverty levels rose from 41.6% to 45.5% in 2020.[598]

If the current security and political conditions hold and international support remains at the levels pledged during the 2020 Geneva Conference, the World Bank projects that Afghanistan's economy will grow by only 1% of GDP during 2021, as a result of continued weak investor confidence and an anticipated contraction in the agricultural sector due to the effects of drought.[599] Considering normal rates of population growth and the impact of returnees from other countries, the per capita GDP indicator of economic health could actually decline.

The pandemic also contributed to the Afghan government's inability to generate sufficient domestic revenue and its heavy dependence on international assistance—long-standing challenges stemming from limited capacity, persistent corruption, tax evasion, and the strength of the informal

and illicit economies. In Afghanistan, approximately 90% of the economy is informal and, therefore, largely escapes taxation, further inhibiting the Afghan government's financial self-sufficiency.[600]

As the Afghan economy has struggled to find sustainable economic growth, the country has increasingly relied in recent years on remittances from Afghans working abroad, especially in neighboring Iran. By 2019, remittances accounted for the equivalent of 4.3% of Afghanistan's annual GDP, an increase from 1.2% in 2014, according to World Bank data.[601] However, officials from the intergovernmental International Organization for Migration (IOM) estimate this figure could be as high as 15–20%, given that many remittances are sent through the informal *hawala* money-transfer system.[602]

The COVID-19 pandemic has reduced remittances to Afghanistan by a World Bank-estimated 10% in 2020.[603] Afghans in Iran, for instance, have struggled to find work due to COVID-19 and economic sanctions, forcing many to return to Afghanistan, where they face rising levels of unemployment, poverty, and insecurity. The need for humanitarian assistance has been heightened by the record-breaking number of Afghan migrants returning to Afghanistan. In 2020, the IOM recorded the largest return of Afghan migrants in a single year, approximately one million—almost double the count in 2019.[604] Over 200,000 returned between January and March 2021, more than double the number from the same periods in 2019 and 2020.[605]

Airport Transfer Faces Financial and Operational Hurdles

On January 10, 2021, NATO's Resolute Support (RS) Mission handed over full control of Kandahar's international airport to the Afghanistan Civil Aviation Authority (ACAA).[606] This transfer is part of NATO's plan to turn over full responsibility of Afghanistan's four international airports in Kabul, Kandahar, Herat, and Mazar-e Sharif in 2021. The airports have been under joint control of NATO and the ACAA since 2015. In 2015, the U.S. government transferred control of airspace management to the ACAA. However, NATO RS continued to shoulder key civil-aviation responsibilities at Afghanistan's international airports, in particular for the five essential aviation functions of air traffic control; fire, crash, and rescue; safety management; meteorological services; and communication, navigation, and surveillance.[607]

In 2019, the ACAA director general noted that the ACAA remained roughly two to three years away from achieving the necessary personnel, financial, and regulatory capacity to independently manage all civil-aviation responsibilities within Afghanistan.[608] Since then, Afghan officials have continued to express concerns over the insufficient number of trained Afghan personnel able to take over functions currently handled by NATO; COVID-19 delays in recent NATO training of local Afghan civil-aviation staff; and the inability to manage the airports without continued international assistance.[609]

CASH SMUGGLING AT HAMID KARZAI INTERNATIONAL AIRPORT

On January 14, 2021, SIGAR issued a report reviewing the controls to detect cash smuggling at Hamid Karzai International Airport (HKIA). According to a 2015 study by Integrity Watch Afghanistan, 65% of all cash leaving Afghanistan was "illegally earned, transferred" or used, with a significant portion connected to the opium trade. It is estimated that as much as $4.5 billion in cash is smuggled out of the country annually. SIGAR found that U.S.-provided cash counting machines at HKIA are not regularly used in non-VIP terminals and, in the VIP and VVIP terminals, no cash counting machines have been installed. Additionally, the cash counting machines are not connected to the Internet, preventing authorities from tracking currency suspected of being laundered. Despite some improvements in preventing cash smuggling, SIGAR identified significant control weaknesses, limiting the Afghan government's ability to fully implement its anti-money laundering laws at the airport.

Source: SIGAR, Hamid Karzai International Airport: Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening, SIGAR 21-15-SP, i, pp. 5, 8.

Following the January 10 transfer of the Kandahar airport, the ACAA's limited capacity has restricted civilian operations to daylight hours. Airlines have complained that this inhibits their ability to satisfy passenger preferences for arrival and departure times. In order to support airport operations, the ACAA issued two calls for proposals for contractors to operate the Kandahar airport, but State said ACAA is still seeking a contractor that can effectively operate the airport within the ACAA's budget constraints.[610] For information on the military's use of Afghanistan's airports and additional updates on the airport transfer, see p. 75.

The COVID-19 pandemic and its impact on international and domestic air travel has led to financial losses for Afghanistan's civil-aviation sector. By the end of 2020, the revenue generated by the ACAA, largely from fees for the use of Afghan airspace and airports, declined by 28% compared to the previous year.[611]

The Afghan government grounded domestic flights on April 21, 2020, and resumed them on June 17. On June 13, however, international airlines had suspended most air travel to Afghanistan due to the spread of COVID-19, following a period of gradual reduction. By the end of 2020, only three airlines had resumed international flights. By March 1, 2021, according to State, the number of airlines operating international flights from Kabul had grown to eight: Pakistan International Airlines, Mahan Air, Emirates, Fly Dubai, Air Arabia, Turkish Airlines, Kam Air, and Ariana Afghan Airlines.[612]

Afghan airlines have been banned from European Union airspace since 2010 due to concerns over Afghanistan failing to implement a proper safety regime.[613] The FAA maintains that U.S. civil aviation faces a number of risks in Afghan airspace, especially at low altitudes, largely due to indirect fire targeting airports and surface-to-air fire targeting aircraft operating at low altitudes, including during the arrival and departure phases of flight.[614]

Trade

In recent months, Afghanistan continued to work to develop regional trading networks and transit routes to further integrate Afghanistan into the regional economy and help generate economic growth, to offset some of the economic downturn caused by the COVID-19 pandemic. These efforts included expanding railway links to neighboring countries to improve access for Afghan goods to international markets.[615]

In December 2020, the first shipment of goods from Iran—500 metric tons of cement—arrived by train using the newly constructed rail link between Khaf in Iran and Herat in western Afghanistan. Construction of the 130-kilometer rail line (around 60 kilometers are in Afghanistan) began in fiscal year 2007–2008 to boost trade between Afghanistan and Iran, with the ultimate goal of connecting Afghanistan by rail with European markets.[616]

On January 14, 2021, President Ashraf Ghani and Turkmenistan President Gurbanguly Berdimuhamedov marked the opening of a 30-kilometer

Afghanistan and Turkmenistan inaugurated a new railway link between the two countries in January 2021. (Embassy of Afghanistan in Turkmenistan)

railway link between Aqinia, Turkmenistan, and Andkhoy in Afghanistan's Faryab Province; and the commissioning of a fiber-optic communication system and a new power-transmission line between the two countries.[617]

In early February 2021, senior officials representing Afghanistan, Uzbekistan, and Pakistan, including Afghan Foreign Minister Mohammad Haneef Atmar, signed an agreement to develop a 573-kilometer railway linking Uzbekistan's capital Tashkent with Peshawar in northern Pakistan by way of Kabul.[618]

Afghanistan's economy also remains highly dependent on imports, generating a severe trade deficit that is almost entirely financed through external aid.[619] Afghanistan's main imports include petroleum, machinery and equipment, food items, and base metals and related articles.[620] In 2019, Afghanistan imported goods totaling $7.33 billion while exporting only $975 million worth, according to World Trade Organization (WTO) data; this produced a negative trade balance of $6.36 billion, equivalent to 30.1% of GDP.[621]

The trade deficit is in part caused by Afghanistan's low manufacturing capacity and poor domestic infrastructure, which results in a narrow export base—largely agricultural products and carpets—to limited destination markets.[622] In late January 2021, in recognition of this challenge, the Afghan government's National Procurement Authority signed an agreement with the Afghanistan Chamber of Commerce and Industries that all government departments would rely on domestically produced products, despite being on average 25% more expensive than imports.[623]

Fire at Border Crossing with Iran Impacts Trade and Prices

On February 13, 2021, a fire broke out at the Islam Qala customs post at the border crossing between Iran and Afghanistan after a fuel tanker caught fire. The blaze injured 60 people and disrupted power supplies, causing millions of dollars in damages. An Afghan government investigation found 902 trucks were damaged in the incident. Afterwards, hundreds of Afghan trucks, largely carrying food and fuel supplies, were stuck in Iran. As the trucks waited for the border crossing and customs facilities to reopen, investors feared that food cargo could spoil without access to cold storage facilities.

Following the fire, food and fuel prices spiked around Afghanistan, with Kabul markets experiencing a 15-afghani price increase per liter of fuel and a 600 afghani increase per bag of flour. A spokesperson for Afghanistan's Chamber of Commerce and Investment said Afghan traders' losses from the fire were around $100 million. The spokesperson for Herat's governor announced that the border crossing and customs facilities reopened to cargo traffic on February 19, 2021, but oil and gas imports had not yet resumed. In early April 2021, truck drivers who had been impacted by the fire blocked two main highways in Herat in protest over claims that the government has been negligent in reimbursing their losses.

Source: Mehr News Agency, "Iran, Afghanistan border reopened after hiatus," 2/20/2021; Reuters, "Afghanistan sends investigators to sift through ashes after blaze near Iran border," 2/15/2021; The Frontier Post, "Drivers seek redress for customs fire, block roads," 4/4/2021; TOLOnews, "Fires at Afghan Customs 'Possibly Arson,'" 3/8/2021; TOLOnews, "Kabul Residents 'Worried' As Prices Rise Unprecedentedly," 2/20/2021; TOLOnews, "Afghan Trucks Stranded in Iran after Herat Fire," 2/16/2021.

Transit Trade Agreement with Pakistan Temporarily Extended

In early February 2021, the Afghan and Pakistani governments extended the Afghanistan-Pakistan Transit Trade Agreement (APTTA)—set to expire on February 11, 2021—for three months after being unable to reach a final renewal agreement. Both sides intend to use this extension to continue negotiations.[624]

The key disagreement relates to Afghanistan's insistence that the revised agreement be signed under international law and the WTO framework, which Afghanistan joined in July 2016. Under the WTO framework, Pakistan would be required to allow the free movement of goods through its territory between India and Afghanistan. Pakistani officials have refused to agree to this point, citing security concerns amid Pakistan's enduring rivalry with India.[625]

The APTTA was originally signed between Afghanistan and Pakistan on October 28, 2010, replacing an outdated agreement from 1965. The bilateral trade agreement currently allows landlocked Afghanistan access to Pakistani sea and land transit routes for international trade, in particular exporting goods to India, one of Afghanistan's main trading partners, and allows Pakistan to use Afghan territory to move goods into Central Asia. The current agreement, however, does not allow Pakistani territory to be used for Indian exports to Afghanistan. Afghan trucks that carry Afghan goods to the Wagah border crossing between India and Pakistan are not permitted to return with Indian goods.[626]

FISCAL UPDATE

During the first three months of 2021, the Afghan government's domestic revenues increased by 1.4%, year-on-year, SIGAR analysis of Afghan government accounting data showed. The increase in domestic revenues was partly fueled by a 10.4% increase in tax revenues during this period, as compared to the previous year, reflecting an increase in economic activity following the lifting of the COVID-19-related lockdown in 2020. However, customs revenues decreased by 6.2% during this period as compared to the previous year.[627]

In early April 2021, Acting Minister of Finance Khaled Payenda claimed that approximately 50% of Afghanistan's customs revenues are embezzled, in part due to a lack of reforms in the customs offices over the previous decade. Minister Payenda argued that "some areas were kept weak deliberately" and reforms are needed to boost revenues.[628] The minister's statements have not been verified by SIGAR.

On the other hand, Afghan government expenditures decreased by 35.7% during the first quarter of 2021, as compared to the same period last year. The Afghan Ministry of Finance informed SIGAR that the expenditure decline was a result of the delays in the Afghan parliament approving an FY 1400 national budget.[629] During the first month of 2021, expenditures were almost 75% below the level of expenditures during the first month of 2020. Expenditures increased during the second and third months of 2021 after approval of the national budget, according to SIGAR analysis of Afghan government accounting data.[630]

Budget Deficits in 2020 and 2021

A decline in sustainable domestic revenues in 2020 and increased financial demands to manage the COVID-19 crisis led to an increased reliance on international donors. During 2020, the Afghan government received 226.2 billion afghanis (approximately $2.9 billion) in international grants, an increase from the previous year's grant total of 188.9 billion afghanis (approximately $2.5 billion).[631]

With shortfalls in domestic revenues, the Afghan government also has relied on international loans to address budget deficits. With increased government expenditures paired with a decline in domestic revenues in 2020, Afghanistan's deficit reached 2.3% of GDP, compared with the original budgeted level of 0.8%. This was financed through concessional loans of 25.4 billion afghanis (approximately $329.9 million) from the IMF as well as through drawing on the government's cash reserves.[632]

For FY 1400, the Afghan government projected a budget deficit of 17.4 billion afghanis (approximately $226 million) and, during the first quarter of this Afghan fiscal year, borrowed that amount from the IMF. According to the Ministry of Finance, the Afghan government currently owes $1.5 billion to international lenders; many of the loans are interest free.[633]

Sustainable domestic revenues: According to Afghan Ministry of Finance officials, these are revenues such as customs, taxes, and non-tax fees. Multilateral institutions, including the World Bank and IMF, use reports of these revenues to judge the Afghan government's fiscal performance.

One-off domestic revenues: These are nonrecurring revenues arising from one-time transfers of funds, such as central bank profits, to the Afghan government. The IMF excludes central bank transfers from its definition of domestic revenues for the purpose of monitoring Afghanistan's fiscal performance under its Extended Credit Facility arrangement with the government.

Source: SIGAR, communications with MOF officials, 8/21/2017; SIGAR, communications with IMF officials, 9/7/2017.

ECONOMIC GROWTH

Under the current CDCS, USAID economic growth programs seek to support and enhance export-led growth through direct interaction with Afghanistan's private sector, putting the country on the "road to self-reliance."[634] Specifically, the strategy aims to:[635]

- strengthen trade connections between Afghanistan and neighboring countries
- increase the competitiveness of Afghan private industry by supporting export-ready firms
- create jobs via that firm-level support and by improving the enabling environment for businesses

However, USAID programs face numerous obstacles in expanding licit export growth within the timeframe set by USAID's strategy (which covers development support through 2023), particularly as a result of COVID-19-related economic contraction.

Even before the pandemic, Afghanistan's licit economic growth was too low to reduce the increasing poverty rates and improve living standards for most Afghans.[636] Additionally, licit export levels stagnated in 2019, despite the Afghan government's providing a majority of the transit costs for exports through subsidized air corridors to incentivize regional trade.[637] The pandemic exacerbated these economic challenges, adding to existing uncertainties about Afghan peace talks and the level of future donor support.

Many businesses are struggling to overcome losses sustained during the economic downturn caused by the pandemic, and suffer from lack of access to financing and capital.[638] Even after international flights resumed, exports were hindered by high shipping costs and fewer flights. Prices for the DHL freight service from Afghanistan, for example, have risen by approximately 40% compared to prepandemic levels, while other freight services have been suspended.[639] USAID's active economic-growth programs have a total estimated cost of $230.9 million, as shown in Table 2.20.

USAID Plans New Economic Growth Project

USAID informed SIGAR this quarter that it is planning a new economic-growth program, Community-Based Jobs for Peace (CJP). This project aims to create employment opportunities for marginalized individuals, including former combatants, returnees, and IDPs, in peri-urban, or urban-adjacent, communities, especially in response to economic downturn caused by the COVID-19 pandemic. CJP will initially focus on areas surrounding five major urban centers—Kabul, Kandahar, Jalalabad, Herat, and Mazar-e Sharif—with the potential to expand to other communities given adequate security and economic opportunities. The five-year, $60 million project is currently under the pre-award process and is expected to begin in FY 2022.[640]

TABLE 2.20

USAID ACTIVE ECONOMIC-GROWTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/28/2020	1/27/2025	$105,722,822	$8,919,989
Multi-Dimensional Economic Legal Reform Assistance (MELRA)	2/7/2018	9/30/2024	29,990,258	8,982,762
Extractive Technical Assistance by USGS	1/1/2018	12/31/2022	18,226,206	9,290,981
INVEST*	9/28/2017	9/27/2021	15,000,000	9,254,275
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/26/2022	13,300,000	7,322,436
Carpet and Jewelry Value Chains	1/31/2019	4/30/2023	9,941,606	4,188,962
The Goldozi Project	4/5/2018	4/4/2022	9,718,763	5,280,692
Livelihood Advancement for Marginalized Population (LAMP)	8/1/2018	7/31/2022	9,491,153	4,275,837
Establishing Kabul Carpet Export Center (KCEC)	6/6/2018	6/5/2021	9,416,507	7,756,863
Recycling Plant Value Chain in Northern Afghanistan	6/5/2019	6/4/2023	7,250,000	1,063,281
Development Credit Authority (DCA) with Ghazanfar Bank	9/1/2018	8/30/2025	2,163,000	40,015
Afghanistan Loan Portfolio Guarantee	9/27/2017	9/26/2023	665,820	732
Total			**$230,886,135**	**$66,376,825**

*INVEST is a USAID initiative to mobilize and support private capital investment in development markets through technical assistance, networking, and capacity building.

Source: USAID, response to SIGAR data call, 4/13/2021.

Commerce Program Supports Afghanistan's Reinstatement Into Extractives Body

On October 27, 2020, the Board of the Extractive Industries Transparency Initiative (EITI) lifted Afghanistan's suspension as an EITI-implementing country. The EITI aims to provide international standards of good governance and increase transparency and accountability in the global mining sector, which helps to ensure and improve investor confidence in resource-rich countries.[641]

Afghanistan has been an EITI member since 2010, but was suspended in January 2019 for poor performance in implementing EITI standards. The U.S. Department of Commerce's Commercial Law Development Program (CLDP), according to its most recent quarterly report covering October to December 2020, contributed to Afghanistan's reinstatement by providing technical assistance to make corrective actions identified by the EITI. The actions included improving mining-sector governance through legal and regulatory reforms and improving public access to information on licensing, production, beneficial ownership (the ultimate legal owner of a company), and nontax payments to the government.[642] Afghanistan's next EITI validation review for progress on implementing EITI standards will occur on April 28, 2022.[643]

The Potential and Pitfalls of Afghanistan's Extractives Sector

In 2010, the U.S. government estimated the total value of Afghanistan's mineral and hydrocarbon deposits—a diverse array of metals, rare earths, precious and semiprecious stones, hydrocarbons, and minerals—at more than $1 trillion.[644] The Afghan government and external donors have consistently pointed to its potential to support sustained economic growth.[645] Since 2002, the U.S. government has disbursed approximately $338.4 million for extractives-related projects through USAID and DOD's Task Force for Business and Stability Operations (which ceased operations in December 2014).[646]

Despite the perceived potential, numerous programs, and the fact that all Afghan mineral resources are legal property of the state, mining revenues account for only around 1% of Afghanistan's sustainable domestic revenues in recent years, according to Afghan government accounting data.[647]

The U.S. government currently has two active extractives-related projects. One is the $18 million, USAID-funded Extractive Technical Assistance provided by the U.S. Geological Survey, which primarily compiles and analyzes data on the deposit type, infrastructure, resources, and current commodity value of Afghanistan's mineral resources.[648] The other is the Department of Commerce CLDP's (described above) five-year, $20 million interagency funding agreement with USAID known as Multi-Dimensional Economic Legal Reform Assistance (MELRA), that provides technical and legal assistance on mining issues to the Afghan government and extractive sector to help build capacity and sustainability, in addition to supporting other sectors of the economy.[649]

The Afghan government continues to work to expand the extractives sector, given its potential as a source of sustainable domestic revenues. The Ministry of Mines and Petroleum (MOMP) in particular is planning to focus on expanding and expediting private-sector investment opportunities. In September 2020, the Afghan government signed a memorandum of understanding (MOU) with the Australia-based Fortescue Metals Group Ltd. offering the company exclusive access to conduct studies of Afghanistan's mineral resources, and access to the enabling infrastructure required to exploit these resources such as power generation and transportation infrastructure.[650]

The Afghanistan Chamber of Commerce and Industry criticized the agreement, claiming the agreement violates the country's mining laws related to the procurement process, including requirements for proper bidding, assessment, and competition. However, the Afghan government claims the MOU with Fortescue is nonbinding and that the company will need to submit proposals to the government for developing these sites.[651]

Other new initiatives by the Afghan government include the announcement of 17 new, small-scale extractives-related projects, retendering the gold and copper mine in Badakhshan, and establishing a new mining

institute within MOMP to address capacity issues.[652] In addition, the MOMP marketed new extractives-related projects at a March 2021 mining convention in Canada and will be presenting at the Dubai World Expo in December 2021.[653] Nevertheless, the challenging business and security environment in Afghanistan means that few serious deals have been proposed.[654]

As in other areas of reconstruction, efforts to develop the extractives sector have been hindered by unrealistic timelines for project implementation and by inflated expectations, sometimes shaped by an overestimation of the Afghan government's capacity to provide critical enabling support.[655] In December 2020, 1,209 of MOMP's 2,666 employees were fired in an effort to introduce a series of reforms and structural changes to make the administration more "effective, efficient and with capacity to mobilize economic change in people's lives," according to a ministry spokesperson. However, a number of fired employees, while protesting outside of the MOMP headquarters, said they lost their jobs without being given convincing reasons.[656] The removal of nearly half of the ministry's workforce could have implications for the ministry's near-term technical expertise and capacity as it works to refill necessary positions.

Afghanistan's formal extractives sector has also been limited by low product-processing capacity, lack of reliable energy sources, and poor transportation infrastructure that raises mining costs compared to regional markets.[657] Processing companies also have expressed concerns that, with no additional quarry sites announced for tender, mining businesses facing problems renewing their current quarry licenses, and long delays in developing and announcing mining-sector policies and procedures, they will run out of product to process and lose revenue streams that are already "at a trickle," further limiting Afghanistan's domestic supply chain.[658]

The potential for profitable mining operations, even in the formal economy, is further weakened by the lack of security and widespread corruption, which acts as an additional deterrent to investors in capital-intensive mining operations. Moreover, poor security conditions have severely limited the ability to develop licit supply chains within the formalized extractives sector regulated by the state.

Thus, a large percentage of mining activity in Afghanistan is conducted by informal or illegal small-scale operations in both government-controlled and insurgent-controlled territory, with their products smuggled out of the country.[659] In March 2021, the Afghanistan Precious Stones Association claimed that around $1 billion in precious stones is smuggled out of Afghanistan each year.[660] As a result, the formalized extractives sector has failed to materialize as a driver of economic growth and a source of sustainable domestic revenues for the Afghan government.

In contrast, illegal mining has increasingly become a key source of revenue for the Taliban, second only to narcotics. In areas under its control, the Taliban issues mining licenses, collects taxes and protection money from

SIGAR OVERSIGHT OF AFGHANISTAN'S EXTRACTIVES SECTOR

As Afghan officials highlight the potential of extractives to support domestic revenue generation and with on-going U.S. support to develop the country's mining capacity, SIGAR remains concerned with the prevalence of corruption, illicit activities, and mismanagement within the extractives sector. In particular, SIGAR's Investigations Directorate is reviewing the recent agreement between the Afghan government and Fortescue Metals Group. SIGAR special agents and criminal investigators in the United States and Afghanistan are attempting to identify any examples of corruption, criminal activity or other wrongdoing related to the aforementioned agreement. These efforts include numerous contacts and interviews of witnesses, Afghan government officials, confidential human sources, and other sensitive sources of information, and businessmen involved in the Afghan extractives sector to gather information and evidence that may document corruption or illicit activities.

mining operations, and controls the smuggling of quarried minerals and gems abroad, in particular to Pakistan. Estimates of the extractives-sector revenue obtained by the Taliban and the scope of their operations varies widely and are difficult to verify. In 2014, the United Nations Analytical Support and Sanctions Monitoring Team estimated the Taliban received over $10 million per year from 25 to 30 illegal mining operations.[661] By late 2018, according to the BBC, this number had climbed to $50 million a year, with the Taliban subsequently claiming it generates as much as $400 million annually in revenue from illegal mining.[662] In late January 2021, Minister of Mines and Petroleum Mohammad Haroon Chakhansuri added, "The Taliban are currently mining in 750 areas. This group is using the money [made from] mining against the government."[663] State informed SIGAR that Chakhansuri told the U.S. Embassy in Kabul that his ministry is currently working with Afghan security forces to identify and form a plan to retake illegal mines.[664]

AGRICULTURE

Licit agriculture has served as the foundation for Afghanistan's formal economy and one of its primary exports. The agricultural sector directly employs approximately 40% of the country's labor force and directly or indirectly supports an estimated 80% of the total population.[665] The service sector has risen in prominence, but agriculture remains a key driver of GDP growth and developing that sector remains a priority for external donors.[666]

In recent years, however, Afghan farmers and agribusinesses have struggled with the effects of nearly four decades of conflict, poor market conditions, the lack of cold-storage facilities for their products, and the increasing prevalence of extreme weather such as droughts and flash floods, making Afghanistan increasingly reliant on agricultural imports to meet rising domestic demand for key crops.[667]

With a drop in snow and rainfall through recent winter months, many farmers fear the impact of drought on their livelihoods in 2021. A lack of snowmelt from the Hindu Kush mountains, for instance, has led to low water levels in the Panjshir River, making it unable to provide adequate irrigation for crops in Parwan Province. In other parts of the country, the absence of late-winter rains has negatively impacted the wheat harvest, driving up wheat prices in some areas by as much as one-third.[668] In February 2021, the International Organization for Migration warned that as many as 17 million Afghans, or approximately 42% of the estimated population, will likely face famine conditions during the upcoming year as a result of drought.[669]

In 2018, Afghanistan experienced a devastating drought, decreasing agricultural output by 45%. It pushed an additional two million people into food

Former poppy farmers in Farah Province receive new crop saplings as part of a State-funded agricultural program. (UNDP Afghanistan)

insecurity and displaced more people than the fighting between security forces and the Taliban, according to Ministry of Agriculture officials.[670]

Farmers in Uruzgan Province said the recent lack of water for their wheat crop has forced them to cultivate poppy instead.[671] The illicit poppy crop requires only one-fifth to one-sixth of the water required for many licit crops such as wheat and is thus more resistant to drought conditions.[672] Poppy remains one of the country's primary cash crops despite past U.S. counternarcotic efforts to eradicate the crop and provide incentives to engage in licit agricultural production. For more information on opium-poppy cultivation, opium production, and U.S. counternarcotic efforts, see pp. 113–120.

Since 2002, USAID has disbursed approximately $2.3 billion to improve licit agricultural production, increase access to both domestic and international markets, and develop income alternatives to growing poppy for opium production.[673] USAID's active agriculture programs have a total estimated cost of $315.7 million and can be found in Table 2.21, on the following page. Total disbursements for State's active alternative-livelihood programs (Table 2.22, on the following page)—which aim to transition opium-poppy farmers into licit agriculture—were $109.2 million, as of March 17, 2021.

USAID Agriculture Programs Continue To Address COVID-19-Related Challenges

The agricultural sector was severely impacted by Afghan government actions intended to limit the spread of COVID-19, particularly the closing of the international borders in March–June 2020, halting agricultural exports.

TABLE 2.21

USAID ACTIVE AGRICULTURE PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Strengthening Watershed and Irrigation Management (SWIM)	12/7/2016	12/6/2021	$87,905,437	$45,668,965
Afghanistan Value Chains–Livestock	6/9/2018	6/8/2021	55,672,170	23,240,928
Afghanistan Value Chains–High Value Crops	8/2/2018	8/1/2023	54,958,860	21,329,310
Agricultural Marketing Program (AMP)	1/28/2020	1/27/2023	30,000,000	6,361,841
Regional Agriculture Development Program-East (RADP-East)	7/21/2016	7/20/2021	28,126,111	23,501,906
Grain Research and Innovation (GRAIN)	11/8/2012	9/30/2022	19,500,000	12,504,067
Promoting Value Chain-West	9/20/2017	6/30/2021	19,000,000	16,700,963
USDA PAPA	9/30/2016	9/29/2021	12,567,804	649,678
Catalyzing Afghan Agricultural Innovation	5/28/2018	5/27/2023	8,000,000	3,673,343
Total			**$315,730,382**	**$153,631,001**

Source: USAID, response to SIGAR data call, 4/13/2021.

TABLE 2.22

STATE-INL ACTIVE ALTERNATIVE-DEVELOPMENT PROJECTS

Project Title	Start Date	End Date	Obligated and Disbursed, Cumulative, as of 3/17/2021
Community-Based Agriculture and Rural Development - Access to Licit Livelihoods (CBARD-ALL)	8/25/2020	5/25/2025	$30,000,000
Community-Based Agriculture and Alternative Development (CBARD) West	9/1/2016	4/30/2022	24,368,607
Community-Based Agriculture and Alternative Development (CBARD) East	11/11/2017	4/30/2022	22,128,683
Boost Alternative Development Intervention Through Licit Livelihoods (BADILL)	8/12/2016	12/30/2021	20,000,000
Community-Based Agriculture and Alternative Development - Access to International Market (CBARD-AIM)	7/30/2019	4/30/2023	8,900,000
Monitoring and Impact Assessment of High-Value Agricultural Based Interventions	8/30/2016	12/30/2022	3,810,530
Total			**$109,207,820**

Source: State, INL, response to SIGAR data call, 3/17/2021.

This caused the loss of approximately $40 million in produce, 3,000 non-farm jobs in agro-processing, and the collapse of 10% of export firms.[674] USAID-funded agriculture programs continue to support the recovery of the agricultural sector from COVID-19-related losses amid the broader economic contraction, including facilitating exports and access to financing.

For instance, USAID's $55 million Agricultural Value Chains-High Value Crops (AVC-HVC) provided technical assistance for its clients to access financing from the Agricultural Development Fund (ADF), originally created in 2010 with a $100 million USAID grant to Afghanistan's Ministry of

Agriculture, Irrigation and Livestock to increase access to credit for small and commercial farmers and agribusinesses.[675]

During the first quarter of FY 2021, according to the AVC-HVC's most recent quarterly report, AVC-HVC received 22 new applications (seven from women-owned firms) for technical assistance to access ADF loans, totaling approximately $6 million. During the same period, ADF approved five loans (one for a women-owned firm) worth a combined $3.2 million and disbursed another four loans, including three to women-owned firms, totaling $1.1 million to AVC-HVC clients.[676] To facilitate the export of agricultural products, AVC-HVC also developed an online dashboard to monitor bilateral transit trade between Afghanistan and Pakistan and identify challenges Afghan traders and exporters face at the five border crossings between the two countries.[677]

USAID Subsidized Agricultural Exports by Air

During the first quarter of FY 2021, the USAID-funded Agriculture Marketing Program (AMP) continued a pilot Air Cargo Program. AMP is a three-year, $33.8 million program focused on supporting Afghanistan's agricultural sector through improving agricultural exports through five strategies:[678]

1. increase bulk agriculture exports to existing markets
2. expand the number of export products
3. develop new markets for Afghan exports
4. increase value-add of agriculture exports
5. develop remote rural areas to support the peace effort

Subsidizing the costs of air-exporting agricultural products to the UAE and India amid the COVID-induced economic downturn, this program was intended as a test case to examine the technical and financial feasibility of operating charter cargo flights for agricultural exports. The Afghan government's current air-corridor exports largely rely upon available cargo space on passenger flights, which prioritize passenger baggage, limiting the capacity (and thus predictability) for each shipment.

The AMP contracted dedicated charter flights for agricultural exports, allowing participating agribusinesses to bypass space constraints on passenger flights and avoid spreading their export shipments over several flights.[679] The first flight departed Kabul for Sharjah, UAE, on September 27, 2020, carrying 37 metric tons of various horticultural products from three agribusinesses.[680] This was followed by three flights (one to Mumbai and two to Sharjah) in October 2020 with combined total exports from nine Afghan exporters adding up to 108 metric tons of products worth $290,000, according to AMP's most recent quarterly report. AMP covered 92–96% of the total charter costs.[681]

However, given the currently high shipping costs and COVID-19-related restrictions, the total cost of the four charter flights, over $300,000, exceeded

the value of the cargo they carried, bringing into question the sustainability of such a program.[682] USAID informed SIGAR that it does not anticipate continuing this program.[683]

USAID Wheat Research Program Funding Reduced

In November 2020, USAID informed the Grain and Research Innovation (GRAIN) project's implementing partner that it would be unable to provide the final tranche of the project's funding ($4.35 million) due to funding constraints within USAID's mission in Afghanistan, according to the project's most recent quarterly report. USAID informed SIGAR that the funding constraints were due to reduced operating year budgets allocated to USAID's Office of Agriculture.[684]

The five-year GRAIN project was launched in March 2017 to support the capacity of the Ministry of Agriculture, Irrigation and Livestock and the Agricultural Research Institute of Afghanistan to conduct wheat research and identify and disseminate technologies and practices with the potential to improve productivity in the wheat sector.[685]

The decision to withhold the final tranche of funding reduces the actual funding level of the project from $19.5 million to $15.5 million. With no further funding obligated to GRAIN, project implementers are forced to cancel or scale back a number of activities planned during 2021 and 2022, including trainings, research conferences, working groups, and production of booklets on best practices in wheat production.[686]

INFRASTRUCTURE AND ESSENTIAL SERVICES

A major objective of U.S.-led reconstruction efforts has been to support and expand Afghanistan's physical infrastructure base, with the purpose of supporting economic development, and bolstering stability in the country and confidence in the government. Since 2002, the U.S. government has built and expanded electricity infrastructure, roads, and education and health facilities.[687] USAID is still working to complete several large capital projects involving the construction of transmission lines and substations—legacy projects underpinned by the assumption that the best way to expand electricity access in Afghanistan was to build a nationwide power grid.[688]

While Afghans' access to the power grid has increased since 2002, only approximately 30% of the population currently has access to grid-based power.[689] Limited access to reliable, grid-based power remains a contributing factor in Afghanistan's sluggish economic growth. Moreover, the existing power infrastructure remains inadequate to meet the economy's power needs, leaving the country heavily reliant on imported power from neighboring countries. To expand access to grid-based power, DOD and USAID have worked to connect the country's Northeast Power System, (NEPS) with its counterpart, the Southeast Power System (SEPS). An

approximately 500-kilometer transmission line constructed by USAID is planned to eventually link them.[690]

The fragmented nature of Afghanistan's power sector presents a number of technical challenges to establishing this link, such as synchronization. Unconnected ("islanded") power grids rely on different supply sources, including imported power, and therefore must handle electricity generated at different speeds and frequencies. Afghanistan's national power utility Da Afghanistan Breshna Sherkat (DABS) is responsible for working with neighboring countries to match (or synchronize) imported power with domestically generated power before electricity can safely flow from NEPS to SEPS once the connection is established.[691] However, an expansive power infrastructure remains vulnerable to persistent insecurity in many parts of the country.

In more recent years, however, the U.S. reconstruction focus has shifted away from large capital projects like roads and transmission lines toward smaller-scale projects, including solar and wind power plants. To incentivize more private-sector investments in the energy sector, in line with the broader U.S. economic growth strategy, USAID has subsidized the upfront costs of constructing solar and wind power plants for independent power producers (IPPs). The profitability and commercial viability of such projects is premised on power-purchase agreements (PPA) with DABS that allow IPPs to recover their upfront costs for construction and support their ongoing operations and maintenance costs.[692] With the Afghan government heavily reliant on international aid, DABS' long-term financial stability depends on either a continuation of the current level of donor assistance or on the Afghan government's ability to generate far greater domestic revenues—both areas of great uncertainty in the coming years.[693]

Some USAID Power-Infrastructure Projects Face Continuing Delays

USAID has five ongoing power-infrastructure projects. Current USAID projects include constructing:[694]

- a transmission line between Ghazni and Kandahar Provinces (87.9% complete as of January 31, 2021, with an expected completion date of September 7, 2021)
- substations along the transmission line from Ghazni to Kandahar (53% complete as of December 31, 2020, with an expected completion date of July 30, 2023)
- transmission lines and substations in SEPS (37% complete as of December 31, 2020, expected completion date of July 30, 2023)
- a wind farm in Herat Province (the notice to proceed was issued on October 28, 2020, with mobilization work beginning in March 2021 and an expected completion date of November 7, 2022)

SIGAR OVERSIGHT OF AFGHANISTAN'S ENERGY SECTOR

Given the U.S. government's significant investment in Afghanistan's energy sector and the importance of available, reliable power to support the overall success of the reconstruction effort, SIGAR has focused a considerable portion of its oversight portfolio on projects and programs in the sector. An ongoing SIGAR audit is examining the broad scope of U.S. investment in the Afghan energy sector since 2009, including efforts to improve electric generation, transmission, and distribution.

- a floating solar-power plant to be constructed on the Naghlu Dam Reservoir in Kabul Province (the notice to proceed was issued on January 4, 2021; USAID is currently awaiting the design package from the contractor, Phelan Energy Group, for approval, with the project having an expected completion date of July 4, 2022)

Three of USAID's five active projects are delayed.[695] USAID's work on SEPS evolved from a separate contract that was originally to be complete by November 2013—meaning it is now almost seven and a half years behind schedule.[696] The NEPS-SEPS connecting transmission lines and substations between Ghazni and Kandahar were originally to be completed by the end of 2016—meaning they are over four years behind schedule.[697] Construction on the Ghazni-to-Kandahar transmission line was halted in May 2020 as a result of the demining and re-clearance contract expiring. This contract is still under procurement with DABS, having been delayed due to the COVID-19 pandemic. As of January 4, 2021, work along the line was still halted due to the demining and re-clearance issues.[698] As a result of these delays, USAID and DABS extended the completion date from December 31, 2020, to September 7, 2021.[699]

USAID also informed SIGAR this quarter that the contract for NEPS-SEPS Connector substations and SEPS completion is being modified to include the construction of new perimeter security fences around five substations on government-acquired land and changes to the Kandahar-area transmission line due to right of way issues. These modifications

TABLE 2.23

USAID ACTIVE ENERGY PROJECTS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Power Transmission Expansion and Connectivity (PTEC)	1/1/2013	12/31/2023	$316,713,724	$272,477,914
Design and Construct of SEPS Completion and NEPS-SEPS Connector Substations	7/3/2019	7/30/2023	175,527,284	75,182,618
Contribution to AITF (Afghanistan Infrastructure Trust Fund)	3/7/2013	3/6/2023	153,670,184	153,670,184
Engineering Support Program	7/23/2016	1/22/2022	125,000,000	93,225,240
25 MW Wind Farm in Herat Province	10/22/2019	12/24/2021	22,994,029	0
Design and Acquisition of SEPS Completion and NEPS-SEPS Connector	3/7/2018	6/27/2022	20,151,240	8,458,177
20 MW Floating Solar Installation-Naghlu	1/27/2020	7/26/2021	16,100,000	0
Partnerships for Enhanced Engagement in Research (PEER) grants	7/25/2011	7/23/2021	5,440,647	5,440,647
Energy Loss Management Visualization Platform Activity	1/25/2020	1/24/2022	1,579,973	789,986
Total			**$837,177,081**	**$609,244,766**

Source: USAID, response to SIGAR data call, 4/13/2021.

increase the total contract price by $15.7 million, from $159.8 million to $175.5 million.[700]

Cumulatively, USAID has disbursed approximately $2 billion since 2002 to build power plants, substations, and transmission lines, and to provide technical assistance in the power sector.[701] USAID's active power-infrastructure projects have a total estimated cost of $837.2 million and are presented in Table 2.23.

Sustainability of Kandahar Solar Power Plant Questionable

On April 5, 2021, SIGAR issued an inspection report on the USAID-funded Kandahar solar power plant. Site visits from August 31–September 3, 2020, identified several maintenance issues which pose risks to safely operating of the plant. While SIGAR inspectors found that the solar plant is generating electricity, DABS is not using all of it due to technical issues with DABS's electrical grid. In addition, DABS has not paid the contractor, Dynasty, for all the generated electricity, despite its contractual obligation to do so. Dynasty's ability to continue operations is threatened due, in part, to DABS's unpaid invoices. If the project fails, it could affect future private investment in Afghanistan.

USAID Expands Support for Renewable Energy

USAID has increasingly focused in the past two years on supporting the development of renewable-energy resources in Afghanistan,[702] and told SIGAR this quarter that it is planning two new renewable-energy activities there.[703]

The first project is a 40 megawatt "bifacial" solar plant (consisting of solar modules which produce power from both sides, increasing total energy generation) in Balkh Province with a total estimated cost of $42.9 million; USAID's contribution is $24 million. The project is currently in the pre-award stage with an anticipated award date in April 2021.[704] The second project is a 25 megawatt sun-tracking solar plant in Herat with a total estimated cost of $33.5 million; USAID's contribution is $17.9 million. The project is currently in the final pre-award stage with an anticipated award date in April 2021. The contractor, Phelan Energy Group, signed power-purchase agreements for both power plants with DABS in September 2020.[705]

EDUCATION

USAID-funded education programs aim to increase access to, and improve the quality of, basic education, while also building the management capacity of the Ministry of Education (MOE) to develop a self-sustaining national education system in the long term. The premise of USAID's strategy is that gains in social development, including a strong education system, will help to bolster Afghan confidence in the government, improve the overall "stability and inclusivity" of the country, expand "civic participation," and "create the conditions necessary for peace."[706]

With one of the youngest populations in the world—more than 40% of the Afghan population is aged 14 or younger—developing a quality education system serves as a long-term investment in human capital for the Afghan economy and for a democratic system of government.[707]

Despite donor assistance, Afghanistan has struggled to improve its education outcomes in recent years in the face of MOE's capacity issues and continued insecurity; many students, particularly girls, remain out of school. Reports indicate that the Taliban have threatened people within areas under their control, saying girls should not attend school beyond the seventh grade, which limits their prospects.[708] During 2020, UNAMA also

TABLE 2.24

USAID ACTIVE EDUCATION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Afghan Children Read (ACR)	4/4/2016	4/3/2021	$69,547,810	$58,919,819
Advancing Higher Education for Afghanistan Development (AHEAD)	8/5/2020	8/4/2025	49,999,917	1,565,463
Strengthening Education in Afghanistan (SEA II)	5/19/2014	9/30/2021	49,828,942	42,110,757
Textbook Printing and Distribution II	9/15/2017	12/31/2021	35,000,000	0
Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC)	6/29/2016	6/28/2021	25,000,000	25,000,000
Capacity Building Activity at the Ministry of Education	2/1/2017	1/31/2022	23,042,634	20,229,422
Technical Capacity Building for AUAF	2/1/2021	1/31/2022	18,947,149	0
Total			**$271,366,452**	**$147,825,462**

Source: USAID, response to SIGAR data call, 4/13/2021.

identified 62 violent incidents, including direct attacks, incidental violence, and threats of violence, which impacted children's access to education.[709]

Since 2002, USAID has disbursed approximately $1.3 billion for education programs, as of April 10, 2021.[710] The agency's active education programs have a total estimated cost of $271.4 million and can be found in Table 2.24.

Afghan Schools Reopen Following Second Wave of COVID-19

To reduce the spread of COVID-19, the Afghan government initially closed schools on March 14, 2020. Schools had a phased reopening from August to October 2020, but as Afghanistan faced a second wave of COVID-19, the Afghan government announced in late November 2020 that schools would once again close with final exams postponed until the following year.[711]

Afghan schools reopened and held their postponed exams this quarter. Beginning on February 28, 2021, grades 4–12 held their end-of-year exams and, on March 10, grade 1–3 exams were held. In some highly populated cities like Kabul, schools opened on February 28, 2021; in colder areas, the new school year began on March 23, 2021. Universities resumed classes on March 6, 2021.[712] Following the reopening of schools, there were reports that many students were not observing health-care guidelines regarding wearing masks and social distancing. In late March 2021, the MOE announced it was launching an awareness program among teachers to ensure these guidelines are followed.[713]

Despite the MOE working to ensure students had remote access to educational material and coursework during the school closures, such efforts were hampered by lack of electricity, electrical load shedding, and

limited access to the internet, with only 14% of Afghans using the internet, according to World Bank data.[714] In September 2020, the nongovernmental organization Save the Children found that 64% of children had no contact with teachers during the school closures and eight in 10 children believed that they had learned little or nothing during school closures.[715]

Save the Children further reported that with limited access to remote-learning options, only 28.6% of enrolled students were able to access distance-learning programs through television, 13.8% through radio, and just 0.2% through the internet.[716] Given the worsening economy and the pressure on students to find work to help support their families, among other challenges, many students may not find their way back into school.[717]

To better understand the impact of the pandemic on the education sector, USAID informed SIGAR this quarter that USAID's mission in Afghanistan will conduct a Loss of Learning and Associated Factors assessment to gauge the impact of COVID-19 on students in Afghanistan, at a total estimated cost of $450,000.[718]

The assessment will look at how severely different subgroups of children experienced the impact of lost time in school and how likely those different subgroups are to return to school. The assessment will also look at the associated factors that may help or hinder students' return to school. Results will be used to formulate recommendations for the Afghan government and its development partners to consider and adequately support student learning following the protracted disruptions caused by the global pandemic.[719] The tentative timeline for the assessment is May–July 2021.[720]

USAID's Afghan Children Read Program Unable to Complete Final Reading Assessment

USAID's five-year $70 million Afghan Children Read (ACR) Program concluded in early April 2021. The program had two primary objectives:[721]

1. to build the capacity of the MOE to develop, implement, and scale up a nationwide early grade reading curriculum and instruction program in public and community-based schools; and
2. to pilot evidence-based early-grade reading curricula and instruction programs to improve reading outcomes for children in grades one through three in public and community-based schools

With recent school closures due to the COVID-19 pandemic, ACR's activities were restricted or delayed, making it "impossible for the [implementing partner] to meet the contractual obligations," according to USAID.[722] In particular, ACR was unable to conduct its end-line Early Grade Reading Assessment (EGRA), which USAID referred to as "a crucial component of the project's Monitoring and Evaluation Plan" and "required to assess the impact of the intervention and ensure the [Early Grade Reading] curriculum and instructional program is implemented."[723]

The Ministry of Education has worked to raise awareness of public health guidelines in schools to ensure they remain open, and is prioritizing teachers to receive the COVID-19 vaccine. (UN OCHA Afghanistan)

USAID informed SIGAR that ACR's EGRA would be incorporated into a follow-up USAID education project, which is currently in the design stage. The new project will focus on early-grade learning outcomes and system strengthening. It will take into account the findings of USAID/Afghanistan's Loss of Learning and Associated Factors Assessment studying the impact of COVID-19 on the education sector.[724]

USAID Supports Afghanistan's Higher Education

The USAID-funded Advancing Higher Education for Afghanistan's Development (AHEAD) launched in September 2020. This five-year, $50 million education project supports the quality and relevance of higher education in Afghanistan through strengthening linkages with the public and private sectors and improving students' employability, as well as increasing access to higher education for vulnerable populations such as women.[725]

Despite COVID-19-related difficulties, the project hired 20 local and four international staff and held a series of introductory meetings with the Ministry of Higher Education (MOHE), higher-education institutions, and other stakeholders in Kabul by the end of December 2020. However, as a result of differences with the MOHE concerning the goals of the program over several rounds of discussions, full agreement on a work plan was not reached until the end of March 2021. The project was only able to begin specific activities within Afghan universities following the review and concurrence of the MOHE.[726]

On February 1, 2021, USAID also launched a one-year, $18.9 million technical capacity-building project for the American University of Afghanistan (AUAF) in Kabul, originally established in 2006 with U.S. government support. USAID informed SIGAR this quarter that the project has submitted its work and monitoring-and-evaluation plans to USAID for review and approval. The purpose of this project is to support AUAF's institutional management capacity and improve higher education services with a directed focus towards programmatic accreditation.[727]

In February 2018, AUAF received full accreditation from MOHE for five years. In recent years, AUAF has also sought international accreditation. However, during the fourth quarter of FY 2020, accreditation bodies in the United States approached by AUAF—the New England Commission of Higher Education and the Accreditation Board for Engineering and Technology—informed the Afghan university that security conditions prevented the site visits necessary as part of the accreditation process and, as a result, they were unable to move forward with the process until security improved.[728]

In an April 2020 report, SIGAR found that for over a decade AUAF had experienced persistent problems with its financial reporting, management responsiveness, and staffing, and that AUAF officials had failed to take adequate corrective action. While SIGAR found that AUAF had made some progress in achieving several goals, most notably expanding education access for women, the university had not yet achieved the goal of self-sufficiency and remained dependent on U.S. funding to sustain operations.[729]

HEALTH

Afghanistan's struggle with the COVID-19 pandemic since late February 2020 has demonstrated the many limitations and inadequacies of the country's public-health sector. USAID-funded health programs have helped to address many of the deficiencies of Afghanistan's public-health sector, in support of the U.S. government's broader goals to bolster stability and sustainability.[730] As USAID told SIGAR when it was developing the strategy in December 2017, "healthy people and healthy communities are the bedrock of a peaceful and stable nation."[731]

Even before the COVID-19 pandemic, Afghanistan struggled to contain outbreaks of treatable diseases due to poor access to health-care services stemming from continued insecurity, repeated population displacement, and insufficient resources.[732] Health-care services are increasingly affected by the rising levels of violence. During 2020, UNAMA verified 90 attacks which impacted health-care service delivery, comprising direct attacks against health-care facilities and providers, and indiscriminate attacks causing incidental damage to health-care facilities and their personnel. This figure was a 20% increase from the previous year.[733]

TABLE 2.25

USAID ACTIVE HEALTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
National Health Technical Assistance Program (NHTAP)	7/10/2020	7/9/2025	$117,000,000	$4,913,789
Urban Health Initiative (UHI)	10/14/2020	10/13/2025	104,000,000	2,332,969
Sustaining Health Outcomes through the Private Sector (SHOPS) Plus	10/11/2015	09/30/2021	12,500,000	11,870,646
Disease Early Warning System Plus (DEWS Plus)	7/1/2014	6/30/2022	54,288,615	34,588,615
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	3,793,537
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	1,350,309
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	943,339
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	460,391
Total			**$304,674,970**	**$60,253,595**

Source: USAID, response to SIGAR data call, 4/13/2021.

Of the 73 attacks committed by antigovernment forces, 71 were attributed to the Taliban. Additionally, the Taliban continue to threaten health-care facilities and abduct health-care workers to force them to provide medical care to its fighters, provide medicines, pay special taxes, or to close down and relocate to other areas. Due to the security-related closure of health facilities, UNAMA estimates that up to three million Afghans were deprived of essential health-care services.[734]

U.S. on- and off-budget assistance to Afghanistan's health sector totaled more than $1.6 billion as of April 10, 2021.[735] USAID's active health programs have a total estimated cost of $304.7 million, and are listed in Table 2.25.

Afghanistan Begins COVID-19 Vaccine Drive

On February 7, 2021, Afghanistan received 500,000 doses (enough for 250,000 people) of the AstraZeneca COVID-19 vaccine as a donation from the Indian government. This vaccine can be stored and transported at normal refrigeration temperatures (35.6 to 46.4 degrees Fahrenheit) as opposed to the deep cold storage required for other vaccines. The Afghan government launched its vaccination campaign on February 23 in a ceremony at the presidential palace.[736] On March 8, Afghanistan received a second shipment of 468,000 doses (enough for 234,000 people) of the AstraZeneca vaccine through the COVAX program; this shipment also included 470,000 syringes and 4,700 safety boxes to safely dispose of used needles.[737]

In early March 2021, China promised to provide 400,000 doses (enough for 200,000 people) of its Sinopharm vaccine; it is unclear when those doses will arrive.[738] Foreign Minister Mohammad Haneef Atmar also announced that Afghan health officials are in discussions with the Russian government to distribute the Russian-produced Sputnik V vaccine in Afghanistan.[739] On March 19, 2021, the World Bank pledged $60 million as part of a funding

The Afghan government launched its COVID-19 vaccination campaign on February 23, 2021, in a ceremony at the presidential palace. (Office of the President of Afghanistan photo)

package that includes $50 million from the Afghanistan Reconstruction Trust Fund and $3 million from the Energy Sector Management Program. The funds will support Afghanistan's ability to purchase and deploy COVID-19 vaccines, improve essential medical services, and support Afghanistan's recovery from the pandemic. The funding package is expected to provide enough vaccine doses for more than 17% of Afghanistan's estimated population.[740]

In the February ceremony launching the vaccination campaign, Acting Health Minister Waheed Majroh announced that the initial doses would be provided largely to members of the security forces and workers in health care, education, and media, with the vaccine doses distributed at health centers. The first two shipments of the AstraZeneca vaccine were provided as part of the WHO-led COVAX program, a vaccine sharing effort intended to improve access to COVID-19 vaccines for developing countries.[741]

In March 2021, ahead of the reopening of Afghanistan's schools and universities, the Ministry of Public Health announced that it would prioritize vaccinating teachers to ensure that schools remain open and teachers stay safe.[742] By the end of March 2021, the MOE announced that 30% of teachers in Kabul, Herat, and Nangarhar had been vaccinated.[743] According to USAID, Afghanistan's national plan for disseminating the COVID-19 vaccine also includes provisions for providing it to people living in Taliban-controlled areas.[744]

On April 7, 2021, the Afghan Ministry of Public Health announced that over 100,000 individuals, over 67,000 of whom are public health workers, had received the vaccine since the beginning of the vaccination campaign

in late February 2021.[745] Some skeptical Afghans said they do not intend to take the vaccine even if doses are available. Others questioned whether it would even be equitably distributed or only provided to "high status people," given the prevalence of corruption within the government.[746]

USAID Continues Support for Treatment of COVID-19 Patients

On October 1, 2020, the U.S. government provided 100 ventilators to Afghanistan to treat COVID-19 patients. Soon after, the Bureau of Global Health approved an additional $347,280 for consumables, such as ventilation tubes and plastic attachments, as the initial consumables included with the October donation were expected to last only a few months and Afghanistan cannot procure replacement parts.[747] USAID informed SIGAR this quarter that the Bureau of Global Health is still working to procure the additional consumables and to finalize the requisition order for in-country delivery, with an anticipated delivery date of September 2021. USAID informed SIGAR that, at the current rate of admissions to the hospitals, the current stock of consumables is expected to last until June 2021.[748]

USAID's mission in Afghanistan is also coordinating with the Bureau of Global Health to install oxygen plants in four hospitals in Kabul, Kandahar, Mazar-e Sharif, and Jalalabad with a total estimated cost of $3 million to help with the treatment of COVID-19 patients. USAID originally intended to have the installation completed by spring 2021. However, due to planning for oceanic freight shipment, the in-country installation and operationalization of the four oxygen plants has been shifted to late fourth quarter of FY 2021.[749]

Afghanistan Works to Balance COVID-19 Interventions with Other Public-Health Demands

Given the limited capacity of Afghanistan's public-health sector, much of the country's resources were redirected toward addressing the COVID-19 pandemic, causing a disruption of health-care service delivery in other health areas, including maternal care, child immunizations, and tuberculosis.[750] As a result of measures put into place to ensure access to maternal care, including maintaining 2,400 facilities for basic maternal health services, "the impact was minimal," according to USAID.[751]

The United Nations Children's Fund (UNICEF) estimated that child-mortality rates increased by 1.4%, neonatal mortality by 1.3%, stillbirths by 1.3%, and maternal deaths by 1.7% in 2020 as compared to 2019. In the first two quarters of 2021, however, these rates more than doubled; child mortality rates increased by 2.7%, neonatal mortality by 3.6%, stillbirths by 3.6%, and maternal deaths by 3.6%, as compared to 2019.[752]

Afghanistan and Pakistan are the only two countries in the world where polio remains endemic. The COVID-19 pandemic, however, halted Afghanistan's polio-vaccination programs in March–August 2020 over fears

of spreading the disease among vaccinators and recipient families. Polio vaccinations resumed in September 2020.[753]

WHO and UNICEF officials point to the suspension of the vaccination campaign in different parts of the country, due to both the pandemic and continued insecurity, as contributing to the rising numbers of polio cases in Afghanistan. The Global Polio Eradication Initiative reported 56 polio cases in Afghanistan in 2020, compared to 29 total cases in 2019 and 21 total cases in 2018. Development agencies have reported seven cases of polio in 2021, as of March 2021.[754]

On January 17, 2021, the Afghan Ministry of Public Health launched a new nationwide polio-vaccination campaign to provide vaccines to children under the age of five.[755] However, the continued Taliban ban on polio vaccinations in areas under their control resulted in approximately 2.5 million to 3 million children being missed in each of the vaccination campaigns conducted in December 2020 and January 2021.[756] As the Afghan government expanded its polio-vaccination program, which involves door-to-door travel, health workers also faced threats to their security. In late March 2021, gunmen killed three female polio-vaccination health workers in Jalalabad, while a bombing at the health department of Nangarhar Province caused no casualties.[757]

Health services are beginning to be redirected away from COVID-19 interventions and back to their original purpose. For instance, the tuberculosis infrastructure used for COVID-19 response and case management has been reassigned to handling tuberculosis this quarter, with a steady uptake in other key health services, according to the Ministry of Public Health's Health Management Information System.[758] During 2020, as a result of health resources for the treatment of tuberculosis being redirected to COVID-19 interventions, public-health officials stated that nearly 10,000 people died from tuberculosis after they were unable to be diagnosed and treated.[759]

However, future challenges may arise. The United Nations' Office of the Coordination of Humanitarian Affairs (UN OCHA) anticipates that the roll-out of the COVID-19 vaccination campaign, which requires approximately 3,000 workers to implement, may further divert health-care workers and resources from dealing with other diseases and public health issues.[760] USAID informed SIGAR that World Bank funding approved in late March 2021 should help mitigate this challenge as it includes provisions for hiring 2,000 additional workers.[761] UN OCHA also warned that as a "water scarcity crisis is unfolding," it could have implications for sanitation and hygiene in affected areas, increasing the risk of infectious and waterborne diseases, including COVID-19. These risks are compounded by the emergence of new variants of the disease.[762]

3 OTHER AGENCY OVERSIGHT

OTHER AGENCY OVERSIGHT CONTENTS

Photo on previous page
A Chinook helicopter flies over Kabul. (DOD photo by Lisa Ferdinando)

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 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 construction.

These agencies perform oversight activities in 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. Army Audit Agency (USAAA)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

Table 3.1 lists the eight oversight reports related to Afghanistan reconstruction that participating agencies issued this quarter.

TABLE 3.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2021

Agency	Report Number	Date Initiated	Report Title
DOD OIG	DODIG-2021-062	3/22/2021	Audit of Coalition Partner Reimbursement for Contracted Rotary Wing Air Transportation Services in Afghanistan
DOD OIG	DODIG-2021-058	3/5/2021	Evaluation of U.S. Central Command Response to COVID-19
DOD OIG	DODIG-2021-041	1/22/2021	Evaluation of the Department of Defense Processes to Counter Radio Controlled Improvised Explosive Devices
State OIG	AUD-MERO-21-22	3/12/2021	Information Report: Review of Department of State Preparations to Return Employees and Contractors to Federal Offices During the Global Coronavirus Pandemic
GAO	GAO-21-32R	1/27/2021	Afghanistan Reconstruction: GAO Work since 2002 Shows Systemic Internal Control Weaknesses that Increased the Risk of Waste, Fraud, and Abuse
USAID OIG	8-306-21-002-P	3/19/2021	USAID Needs To Implement a Comprehensive Risk Management Process and Improve Communication As It Reduces Staff and Programs in Afghanistan
USAID OIG	8-306-21-018-R	2/16/2021	Audit of Fund Accountability Statement of Turquoise Mountain Trust Under Export, Jobs and Market Linkages in Carpet and Jewelry Value Chains Project in Afghanistan, Cooperative Agreement 72030619CA00001, February 1 to December 31, 2019
USAID OIG	8-306-21-011-N	1/25/2021	Audit of Fund Accountability Statement of DAI Global, LLC Under Multiple Awards in Afghanistan, 2018–2019

Source: DOD OIG, response to SIGAR data call, 3/17/2021; State OIG, response to SIGAR data call, 3/17/2021; GAO, response to SIGAR data call, 3/15/2021; USAID OIG, response to SIGAR data call, 3/17/2021; USAAA, response to SIGAR data call, 2/18/2021.

U.S. Department of Defense Office of Inspector General

During this quarter, DOD OIG released three reports related to Afghanistan reconstruction.

Audit of Coalition Partner Reimbursement for Contracted Rotary Wing Air Transportation Services in Afghanistan

This audit report determined that DOD did not request reimbursement for air transportation services provided to Coalition partners. Specifically, U.S. Forces-Afghanistan (USFOR-A) Multinational Logistics (MNL) personnel did not initiate Acquisition and Cross-Servicing Agreement (ACSA) orders for "Pay-to-Play" Coalition partners who used air transportation services in Afghanistan from September 2017 through September 2020. Coalition partners in Afghanistan are divided into two categories: Pay-to-Play partners who are supposed to reimburse U.S. transportation used, and Lift-and-Sustain partners whose transportation costs are covered by DOD.

USFOR-A MNL personnel did not initiate ACSA orders because they did not obtain flight usage data, determine a rate per person (the cost of a flight), or establish an agreement with each Coalition partner regarding reimbursement costs and billing methods before services were provided.

Furthermore, U.S. Army Central Logistics Directorate personnel did not provide the required oversight of the ACSA program.

DOD paid $773 million for air transportation services provided to U.S. personnel, Pay-to-Play Coalition partners, and Lift-and-Sustain Coalition partners from September 2017 through September 2020. However, because USFOR-A did not receive or track Coalition partner flight usage data, the exact cost of reimbursable air transportation services provided to Pay-to-Play Coalition partners cannot be determined. Unless USFOR-A MNL personnel obtain flight usage data, determine the rate per person, and establish an agreement with Coalition partners before services are provided, DOD will not be able to seek reimbursement for future air transportation services provided in Afghanistan.

DOD OIG recommended that USFOR-A MNL Branch Chief, in coordination with, U.S. Army Central MNL Branch Chief, obtain flight usage data on a regular basis, determine the rate per person per flight, establish an agreement with Coalition partners in order to seek reimbursement, and initiate ACSA orders in ACSA Global Automated Tracking and Reporting System (AGATRS) for billing. Additionally, they should conduct a review of all reimbursable services provided in Afghanistan to Coalition partners and establish internal controls over the ACSA program in Afghanistan to ensure ACSA orders for Coalition partners' air transportation services are initiated in AGATRS. Management agreed with the recommendations.

Evaluation of U.S. Central Command Response to COVID-19

The results of this evaluation are classified.

Evaluation of the Department of Defense Processes to Counter Radio Controlled Improvised Explosive Devices

The results of this evaluation are classified.

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

During this quarter, State OIG released one report related to Afghanistan reconstruction.

Information Report: Review of Department of State Preparations to Return Personnel to Federal Offices During the Global Coronavirus Pandemic

In response to a June 15, 2020, request from the chairman of the U.S. House of Representatives Committee on Oversight and Government Reform's Subcommittee on Government Operations, State OIG reviewed the State Department's plans and procedures for returning personnel to onsite work during the COVID-19 pandemic, as well as the methods outlined to ensure suitable safety and welfare considerations and precautions were

undertaken on behalf of State personnel. During the review, State OIG interviewed State Department officials at various bureaus and offices and at Consulate General Frankfurt, Embassy Baghdad, and Embassy Kabul.

State OIG found that these officials developed and implemented a conditions-based, three-phased plan for returning personnel to the workplace, based on authoritative federal guidelines. State OIG found that officials considered data specific to local conditions, such as healthcare availability, COVID-19 case counts, testing data, and shelter-in-place orders when determining whether domestic and overseas facilities should move between phases in State Department's reopening framework. State OIG also found that State officials executed the reopening framework to implement suitable safety and welfare considerations and precautions for personnel. These protocols included notifying the State Department when an employee tested positive for COVID-19, isolating the infected employee, identifying and quarantining close contacts, and ensuring that facilities were properly disinfected.

The report contained no recommendations.

Government Accountability Office

During this quarter, the GAO released one audit report related to Afghanistan reconstruction.

Afghanistan Reconstruction: GAO Work since 2002 Shows Systemic Internal Control Weaknesses that Increased the Risk of Waste, Fraud, and Abuse

The U.S. government has allocated approximately $141 billion for reconstruction in Afghanistan since 2002. Since that time, GAO has issued roughly 100 reports covering U.S.-funded reconstruction efforts in Afghanistan. This report summarizes the systemic internal-control weaknesses that increased the risk of waste, fraud, and abuse related to Afghanistan reconstruction that were identified in prior GAO work. For instance, USAID worked to improve Afghanistan's public financial management in order to transition leadership to the Afghan government—but the lack of baselines, performance targets, and data made it difficult to assess the success of those efforts. Reduced monitoring of these projects due to security concerns heightened the risk of fraud, waste, and mismanagement. Overall, GAO has made 154 recommendations to improve the efficiency and effectiveness of reconstruction efforts in Afghanistan, of which 134, or 87%, were implemented.

U.S. Army Audit Agency

The USAAA completed no audits related to Afghanistan reconstruction this quarter.

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

During this quarter, USAID OIG released one performance-audit report and two financial-audit reports related to Afghanistan reconstruction. Summaries for financial-audit reports can be found on the agency's website.

Audit of USAID/Afghanistan's Risk Management and Project Prioritization

Though Afghanistan is one of the largest recipients of U.S. foreign assistance, the Secretary of State directed USAID/Afghanistan to initiate a process to cut staff by 50% and reduce programming by over 40% to reflect the Trump Administration's strategic shift away from the War on Terror and the attendant U.S. military and civilian presence in Afghanistan. Despite these cuts, USAID must still manage risks and exercise fiduciary responsibility for the U.S. investments that remain, including ensuring adequate oversight and the sustainability of programs. While USAID identified staff positions to cut at the mission and assessed the risks those cuts had on oversight, the Agency did not fully identify or assess the risks that program cuts would have on the sustainability of USAID's investments in Afghanistan. Additionally, USAID did not use all available information resources in preparing risk responses for staff and program cuts, and did not fully communicate information regarding risks of the posture adjustment to Congress and key internal stakeholders. The report contained two recommendations to improve USAID's management of risks in Afghanistan and level of engagement with Congress and key internal stakeholders.

ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2021, the participating agencies reported 18 ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 3.2, on the following page, and described in the following sections by agency.

U.S. Department of Defense Office of Inspector General

DOD OIG has seven ongoing projects this quarter that relate to reconstruction or security operations in Afghanistan.

Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of DOD's Law of War Program

DOD OIG is evaluating the extent to which U.S. Central Command and U.S. Special Operations Command developed and implemented programs in accordance with DOD Law of War requirements to reduce potential law-of-war violations when conducting operations. DOD OIG will also

TABLE 3.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2021

Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2021-DEV0PD-0045.000	1/25/2021	Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of DOD's Law of War Program
DOD OIG	D2021-D000RJ-0056.000	1/5/2021	Follow-up Audit of Army Oversight of Logistics Civil Augmentation Program IV Government-Furnished Property in Afghanistan
DOD OIG	D2020-DEV0PD-0121.000	7/20/2020	Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility
DOD OIG	D2020-DEV0SR-0095.000	3/2/2020	Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities
DOD OIG	D2020-DEV0PC-0079.000	2/18/2020	Evaluation of U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems
DOD OIG	D2020-DEV0PD-0026.000	10/28/2019	Evaluation of Combatant Command Counter Threat Finance Activities
DOD OIG	D2019-DISPA2-0051.000	2/6/2019	Evaluation of U.S. CENTCOM Kinetic Targeting Processes and Reporting Procedures
State OIG	21AUD011	12/3/2020	Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan
State OIG	20AUD111	9/30/2020	Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq
State OIG	20AUD098	9/10/2020	Audit of Department of State Compliance with Requirements Relating to Undefinitized Contract Actions
GAO	104616	11/4/2020	Budget Justification Review: Afghanistan Security Forces
GAO	104132	3/4/2020	Review of DOD's Contingency Contracting
GAO	104151	3/3/2020	DOD Oversight of Private Security Contractors
USAID OIG	88201221	3/15/2021	Audit of Fund Accountability Statement of The Asia Foundation, under multiple award in Afghanistan, October 1, 2018, to March 31, 2020
USAID OIG	88201321	3/15/2021	Audit of Fund Accountability Statement of Virginia Polytechnic Institute and State University, under USAID's Catalyzing Afghan Agriculture Innovation program in Afghanistan, Cooperative Agreement 306-72030618LA00002, May 28, 2018, to December 31, 2019
USAID OIG	88201121	3/8/2021	Audit of Fund Accountability Statement of Consortium for Elections and Political Process Strengthening under the Strengthening Civic Engagement in Election program in Afghanistan, Cooperative Agreement 72030618LA00004, January 1, 2019, to September 30, 2019
USAID OIG	88201021	3/1/2021	Audit of Fund Accountability Statement of Chemonics International Inc., under multiple award, January 01, to December 31, 2019
USAID OIG	88200921	3/1/2021	Audit of Fund Accountability Statement of Checchi and Company Consulting, Inc. under the Assistance for the Development of Afghan Legal Access and Transparency program in Afghanistan, Task Order AID-306-TO-16-00007, July 1, 2019, to June 30, 2020

Source: DOD OIG, response to SIGAR data call, 3/17/2021; State OIG, response to SIGAR data call, 3/17/2021; GAO, response to SIGAR data call, 3/15/2021; USAID OIG, response to SIGAR data call, 3/17/2021; USAAA, response to SIGAR data call, 2/18/2021.

determine whether potential U.S. Central Command and U.S. Special Operations Command law-of-war violations were reported and reviewed in accordance with DOD policy.

Follow-up Audit of Army Oversight of Logistics Civil Augmentation Program IV Government-Furnished Property in Afghanistan

The objective of this follow-up audit is to determine whether the U.S. Army implemented the recommendations identified in DODIG-2018-040, "Army

Oversight of Logistics Civil Augmentation Program Government-Furnished Property in Afghanistan," December 11, 2017, to improve the accountability of government-furnished property.

Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility

DOD OIG is determining whether U.S. Central Command screened, documented, and tracked DOD service members suspected of sustaining a traumatic brain injury to determine whether a return to duty status for current operations was acceptable, or whether evacuation and additional care was required.

Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities

DOD OIG is determining whether the Ship Maintenance Support Facility and Mina Salman Pier, which the U.S. Navy accepted in 2019, meet the operational requirements of the U.S. Navy. Specifically, DOD OIG is determining whether the Ship Maintenance Support Facility meets staging and laydown requirements, and whether the Mina Salman Pier meets berthing requirements for homeported and deployed vessels.

Evaluation of U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems

DOD OIG is determining whether U.S. Central Command is prepared to defend critical assets within its area of responsibility against missile and unmanned aircraft system threats.

Evaluation of Combatant Command Counter Threat Finance Activities

DOD OIG is determining whether U.S. Africa Command, U.S. Central Command, U.S. European Command, and U.S. Indo-Pacific Command are planning and executing counter-threat finance activities to impact adversaries' ability to use financial networks to negatively affect U.S. interests.

Evaluation of U.S. Central Command's (CENTCOM) Kinetic Targeting Processes and Reporting Procedures

DOD OIG is evaluating CENTCOM's target-development and prosecution processes, as well as post-strike collateral damage and civilian-casualty assessment activities.

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

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

Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan

The audit will examine grants and cooperative agreements administered by the public affairs section at U.S. Embassy Kabul.

Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq

The audit will examine the use of noncompetitive contracts in support of Overseas Contingency Operations in Afghanistan and Iraq.

Audit of Department of State Compliance with Requirements Relating to Undefinitized Contract Actions

The audit will examine the Department of State's compliance with requirements relating to undefinitized contract actions.

Government Accountability Office

GAO has three ongoing projects this quarter related to Afghanistan reconstruction.

Budget Justification Review: Afghanistan Security Forces

Congress established the Afghanistan Security Forces Fund (ASFF) in 2005 to build, equip, train, and sustain the Afghanistan National Defense and Security Forces, which comprise all forces under the Ministry of Defense and the Ministry of Interior. DOD data indicate that Congress has appropriated more than $83.1 billion in ASFF funding since 2005. In previous technical assistance provided to the congressional defense committees, GAO found that over $4 billion in funds for prior fiscal years were unexpended. Appropriations for the ASFF are available for obligation for two years with five additional years available for disbursements.

Since fiscal year 2019, the ASFF has included four budget activity groups (BAG): Afghan National Army, Afghan National Police, Afghan Air Force, and Afghan Special Security Forces. Each BAG is further divided into four subactivity groups (SAG): sustainment, infrastructure, equipment and transportation, and training and operations.

GAO will review (1) how much has been appropriated for Afghanistan Security Forces Funds (ASFF) since the fund's inception in 2005; (2) the extent to which ASFF funds remain unobligated, and how that compares with obligations since the fund's inception in 2005; and (3) the extent to which ASFF funds have been cancelled since the fund's inception in 2005.

Review of DOD's Contingency Contracting

DOD has long relied on contractors to support a wide range of worldwide operations in a contingency environment, including military and stability

operations, and recovery from natural disasters, humanitarian crises, and other calamitous events. Contracting in the contingency environment includes logistics and base-operations support, equipment processing, construction, and transportation. During recent U.S. military operations in Iraq and Afghanistan, contractors frequently accounted for more than half of the total DOD presence. In 2008, Congress established in law the Commission on Wartime Contracting in Iraq and Afghanistan (CWC) to review and make recommendations on DOD's contracting process for current and future contingency environments. The CWC issued its final report in August 2011.

GAO will review (1) the extent to which DOD has addressed the recommendations of the Commission on Wartime Contracting in policy, guidance, education, and training; (2) how DOD has used contractors to support contingency operations from January 1, 2009, to December 31, 2019; and (3) the extent to which DOD has established processes to track and report contractor personnel to support contingency operations.

DOD Oversight of Private Security Contractors

In 2007, private security contractors (PSCs) working for the U.S. government killed and injured a number of Iraqi civilians, bringing attention to the increased use of PSCs supporting the military in contingency environments, such as ongoing operations in Iraq or Afghanistan. In 2020, DOD reported that almost one-fifth of the roughly 27,000 contractors in Afghanistan were performing security functions, including some 3,000 armed PSCs. DOD's Office of the Under Secretary of Defense for Acquisition and Sustainment and the Geographic Combatant Commands are responsible for guiding and monitoring the department's use of PSCs. GAO has previously reported on and made several recommendations to improve DOD's tracking and oversight of PSCs.

GAO will review the extent to which, since calendar year 2009: (1) DOD has tracked and reported on the use of PSCs in support of contingency, humanitarian, and peacekeeping operations and exercises; and (2) whether laws, regulations, and requirements on the use of PSCs changed and how DOD has implemented them into its processes to improve oversight.

U.S. Army Audit Agency

The USAAA has no ongoing audits related to Afghanistan reconstruction this quarter.

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

This quarter, USAID OIG has five ongoing financial audits related to Afghanistan reconstruction. Summaries for financial-audit reports can be found on the agency's website.

APPENDICES AND ENDNOTES CONTENTS

The Official Seal of SIGAR

The official seal of SIGAR represents the coordination of efforts between the United States and 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 AND ENDNOTES

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 the National Defense Authorization Act for Fiscal Year 2018, Pub. L. No. 115-91, § 1521. (Table A.2)

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 E

Continued on the next page

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

Continued on the next page

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**
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
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

Continued on the next page

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)(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."

TABLE A.2

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 3)
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

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 March 31, 2021.

TABLE B.2

COUNTERNARCOTICS ($ MILLIONS)

Fund	Cumulative Appropriations Since FY 2002
ASFF	1,311.92
DICDA	3,284.94
ESF	1,455.80
DA	77.72
INCLE	2,347.32
DEA [a]	491.27
Total	**$8,968.97**

Table B.2 Note: 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. Intitatives 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 intiatives from those funds. SIGAR excluded ASFF funding for the SMW after FY 2013 from this analysis due to the decreasing number of counterternarcotics 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, 4/19/2021; State, response to SIGAR data call, 4/19/2021; DOD, response to SIGAR data call, 4/9/2021; USAID, response to SIGAR data call, 4/13/2021; DEA, response to SIGAR data call, 4/8/2021.

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, and $604 million from FY 2019 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, and $1.10 billion in FY 2020 in Pub. L. No. 116-260. 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 to fund infrastructure projects implemented by USAID.

Source: DOD, responses to SIGAR data calls, 4/19/2021, 4/9/2021, 10/12/2017, 10/22/2012, 10/14/2009, and 10/1/2009; State, responses to SIGAR data calls, 4/19/2021, 4/15/2021, 4/13/2021, 4/11/2021, 4/9/2021, 3/29/2021, 2/19/2021, 2/1/2021, 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, 7/14/2014, 7/19/2013 and 1/4/2013; USAID, responses to SIGAR data calls, 4/13/2021, 4/1/2021, 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, 4/8/2021, 10/7/2019, 6/30/2017 and 7/7/2009; DFC, response to SIGAR data call, 4/19/2021; USAGM, response to SIGAR data call, 3/16/2021; USDA, response to SIGAR data call, 4/2009; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2021," 4/16/2021; OSD Comptroller, 16-22 PA: Omnibus 2016 Prior Approval Request, 6/30/2016; Pub. L. Nos. 116-93, 115-31, 114-113, 113-235, 113-76, 113-6, 112-74, 112-10, 111-212, 111-118.

TABLE B.1

U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION ($ MILLIONS)

U.S. Funding Sources	Agency	Total	FY 2002–09
Security			
Afghanistan Security Forces Fund (ASFF)	DOD	$82,899.77	18,666.47
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	19.57	7.41
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	1,118.23
Total - Security		**88,322.73**	**21,910.58**
Governance & Development			
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	1,639.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	0.00
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	14.44
Economic Support Fund (ESF)	USAID	21,100.94	7,706.18
Development Assistance (DA)	USAID	887.59	884.90
Global Health Programs (GHP)	USAID	559.63	392.09
Commodity Credit Corp (CCC)	USAID	34.95	23.79
USAID-Other (Other)	USAID	54.06	30.27
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	881.34	348.33
International Narcotics Control and Law Enforcement (INCLE)	State	5,446.16	2,275.13
Human Rights and Democracy Fund (HRDF)	State	14.51	3.19
Educational and Cultural Exchange Programs (ECE)	State	96.56	36.58
Contributions to International Organizations (CIO)	State	523.45	29.47
U.S. International Development Finance Corporation (DFC)	DFC	320.87	205.05
U.S. Agency for Global Media (USAGM)	USAGM	305.67	15.54
Drug Enforcement Administration (DEA)	DOJ	281.86	127.44
Total - Governance & Development		**36,029.94**	**13,731.41**
Humanitarian			
P.L. 480 Title II	USAID	1,095.68	664.39
International Disaster Assistance (IDA)	USAID	1,152.67	342.27
Transition Initiatives (TI)	USAID	37.54	33.33
Migration and Refugee Assistance (MRA)	State	1,536.87	529.84
Emergency Refugee and Migration Assistance (ERMA)	State	25.20	25.20
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	288.26	288.26
Total - Humanitarian		**4,136.23**	**1,883.29**
Agency Operations			
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	1,481.50
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,542.66	294.95
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	155.25	4.00
USAID Operating Expenses (OE)	USAID	1,665.18	309.70
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	704.00	42.00
Total – Agency Operations		**15,906.38**	**2,132.14**
Total Funding		**$144,395.28**	**39,657.42**

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
9,166.77	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	3,099.98	3,047.61
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
1.76	1.56	1.18	1.42	1.50	1.05	0.86	0.80	0.80	0.43	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
392.27	379.83	472.99	255.81	238.96	0.00	138.76	135.61	118.01	10.18	24.30	0.00
9,560.80	**11,000.67**	**9,674.16**	**5,203.43**	**4,202.80**	**3,940.38**	**3,641.88**	**4,299.12**	**4,785.62**	**3,930.61**	**3,125.08**	**3,047.61**
1,000.00	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
59.26	239.24	245.76	138.20	122.24	3.72	0.00	0.00	0.00	0.00	0.00	0.00
3,346.00	2,168.51	1,836.76	1,802.65	907.00	883.40	633.27	767.17	500.00	350.00	200.00	0.00
0.30	0.00	0.00	0.35	0.00	0.95	0.00	0.00	0.00	1.09	0.00	0.00
92.30	69.91	0.00	0.25	0.01	0.06	0.00	0.00	0.00	0.00	5.00	0.00
4.22	3.09	0.38	0.00	0.00	0.00	0.00	1.95	1.52	0.00	0.00	0.00
3.45	6.25	7.10	1.84	0.80	0.82	2.91	0.29	0.00	0.00	0.33	0.00
70.74	69.30	65.32	52.60	43.20	43.50	37.96	37.00	36.60	38.30	38.50	0.00
589.00	400.00	357.92	593.81	225.00	250.00	210.00	184.50	160.00	87.80	88.00	25.00
1.29	0.60	1.98	1.63	0.10	0.99	0.76	0.25	2.99	0.74	0.00	0.00
5.76	6.45	8.17	2.46	7.28	3.95	2.65	2.39	2.71	9.08	9.08	0.00
36.92	49.92	58.73	53.03	43.17	41.79	41.35	40.31	36.12	32.72	30.28	29.64
60.25	40.25	3.00	0.00	10.00	0.00	0.00	0.00	1.85	0.00	0.00	0.48
27.41	24.35	21.54	21.54	22.11	22.68	23.86	25.91	25.74	25.89	24.60	24.50
19.20	18.70	18.70	17.00	18.70	9.05	3.31	11.03	11.11	13.01	12.92	1.69
5,316.09	**3,795.57**	**3,425.34**	**3,030.85**	**1,573.62**	**1,270.90**	**961.06**	**1,075.81**	**783.64**	**568.63**	**413.71**	**83.31**
58.13	112.55	59.20	46.15	65.97	53.73	26.65	4.69	4.22	0.00	0.00	0.00
29.61	66.23	56.00	21.50	28.13	24.50	39.78	93.84	119.64	152.35	178.61	0.23
0.84	1.08	0.62	0.32	0.82	0.49	0.04	0.00	0.00	0.00	0.00	0.00
80.93	65.00	99.56	76.07	107.89	129.27	84.27	89.24	77.19	86.69	100.53	10.40
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
169.51	**244.85**	**215.38**	**144.04**	**202.82**	**207.99**	**150.74**	**187.76**	**201.05**	**239.04**	**279.14**	**10.63**
859.14	730.08	1,126.56	1,500.79	752.07	822.19	743.58	843.20	858.27	824.94	677.76	619.22
426.15	256.64	63.00	79.88	72.02	132.52	64.57	79.43	26.43	23.89	22.02	1.16
2.60	1.63	4.21	3.84	8.33	11.68	21.67	15.28	22.69	24.17	21.13	14.02
197.60	172.20	216.02	174.64	61.75	137.00	95.30	102.17	77.52	72.34	44.16	4.79
34.40	37.12	53.15	57.63	59.39	67.37	64.25	58.08	58.01	58.15	57.55	56.91
1,519.89	**1,197.68**	**1,462.94**	**1,816.78**	**953.55**	**1,170.75**	**989.36**	**1,098.16**	**1,042.92**	**1,003.48**	**822.62**	**696.09**
16,566.29	**16,238.77**	**14,777.82**	**10,195.09**	**6,932.78**	**6,590.02**	**5,743.05**	**6,660.85**	**6,813.22**	**5,741.77**	**4,640.55**	**3,837.65**

APPENDIX C

SIGAR WRITTEN PRODUCTS*

SIGAR RESEARCH & ANALYSIS DIRECTORATE

High-Risk List Issued

SIGAR issued one high-risk list during this reporting period.

SIGAR HIGH-RISK LIST ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-22-HRL	2021 High-Risk List	3/2021

Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 2021-QR-2	Quarterly Report to the United States Congress	4/2021

SIGAR AUDITS

Evaluation Report Issued

SIGAR issued one evaluation report during this reporting period.

SIGAR EVALUATION REPORT ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-20-IP	U.S.-Funded Capital Assets in Afghanistan: The U.S. Government Spent More than $2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed	2/2021

Ongoing Evaluations

SIGAR had five ongoing evaluations during this reporting period.

SIGAR EVALUATIONS ONGOING AS OF MARCH 31, 2021

Project Identifier	Project Title	Date Initiated
SIGAR-E-009	RAID Towers	8/2020
SIGAR-E-008	GOLDOZI	8/2020
SIGAR-E-007	ARTF-2	5/2020
SIGAR-E-005	Financial Audit Summary	2/2020
SIGAR-E-002	Fuel Follow-Up	10/2019

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after March 31, 2021, up to the publication date of this report.

Performance Audit Report Issued

SIGAR issued one performance-audit report during this reporting period.

SIGAR PERFORMANCE-AUDIT REPORT ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-29-AR	Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan	3/2021

New Performance Audits

SIGAR initiated three new performance audits during this reporting period.

NEW SIGAR PERFORMANCE AUDITS

Project Identifier	Project Title	Date Initiated
SIGAR 149A	USAID Termination of Awards in Afghanistan	3/2021
SIGAR 148A	USAID Non-competitive Contracts in Afghanistan	3/2021
SIGAR 147A	ANA Territorial Force	4/2021

Ongoing Performance Audits

SIGAR had 11 ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING AS OF MARCH 31, 2021

Project Identifier	Project Title	Date Initiated
SIGAR 146A	APPS	11/2020
SIGAR 145A	State Conventional Weapons Destruction	10/2020
SIGAR 144A	ANDSF Women's Incentives	102020
SIGAR 143A	No Contracting With The Enemy Follow-Up	6/2020
SIGAR 142A	Vanquish NAT Contract	7/2020
SIGAR 141A	Post-Peace Planning	5/2020
SIGAR 140A	ACC-A BAF Base Security	4/2020
SIGAR 139A	Anti-Corruption 3	2/2020
SIGAR 138A-2	DOD Enforcement of Conditionality (Full Report)	11/2019
SIGAR 137A	ANA Trust Fund	12/2019
SIGAR 135A	U.S. Investments in Afghan Energy	9/2019

Special-Project Report Issued

SIGAR issued one special-project report during this reporting period.

SIGAR SPECIAL-PROJECT REPORT ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-21-SP	G222 Aircraft Program in Afghanistan: About $549 Million Spent on Faulty Aircraft and No One Held Accountable	2/2021

Financial-Audit Report Issued

SIGAR issued eight financial-audit reports during this reporting period.

SIGAR FINANCIAL AUDITS ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-31-FA	USAID's Facilitating Afghanistan's Sustainability Through Emergency Response Program: Audit of Costs Incurred by the International Rescue Committee Inc.	4/2021
SIGAR 21-28-FA	USAID's Support of the Building a Culture of Resilience and Saving Lives through Integrated Emergency Response to Disaster and Conflict Affected Populations in Afghanistan Program: Audit of Costs Incurred by Save the Children Federation Inc.	3/2021
SIGAR 21-27-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	3/2021
SIGAR 21-26-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	3/2021
SIGAR 21-24-FA	USAID's Commercial Horticulture and Agricultural Marketing Program in Afghanistan: Audit of Costs Incurred by Roots of Peace	3/2021
SIGAR 21-23-FA	USAID's Initiative to Strengthen Local Administrations in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.	3/2021
SIGAR 21-19-FA	USAID's Women's Leadership Development Program in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.	2/2021
SIGAR 21-17-FA	U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants	2/2021

Ongoing Financial Audits

SIGAR had 28 financial audits in progress during this reporting period.

SIGAR FINANCIAL AUDITS ONGOING AS OF MARCH 31, 2021

Project Identifier	Project Title	Date Initiated
SIGAR-F-221	International Legal Foundation	11/2020
SIGAR-F-219	Albany Associates International Inc.	11/2020
SIGAR-F-218	MCPA	11/2020
SIGAR-F-217	Premiere Urgence Internationale	11/2020
SIGAR-F-216	International Medical Corps	11/2020
SIGAR-F-215	Medair	11/2020
SIGAR-F-214	Chemonics International Inc.	11/2020
SIGAR-F-213	DAI	11/2020
SIGAR-F-212	Roots of Peace (ROP)	11/2020
SIGAR-F-211	Davis Management Group Inc.	11/2020
SIGAR-F-210	MSI - Management Systems International Inc.	11/2020
SIGAR-F-209	Engility LLC	9/2020
SIGAR-F-208	PAE Government Services	9/2020

SIGAR-F-207	Miracle Systems LLC	9/2020
SIGAR-F-206	The Asia Foundation (TAF)	9/2020
SIGAR-F-205	Demining Agency of Afghanistan (DAFA)	9/2020
SIGAR-F-204	AECOM International Development Inc.	3/2020
SIGAR-F-203	FHI 360	3/2020
SIGAR-F-202	The Asia Foundation	3/2020
SIGAR-F-201	DAI-Development Alternatives Inc.	3/2020
SIGAR-F-200	Development Alternatives Inc.	3/2020
SIGAR-F-199	Development Alternatives Inc.	3/2020
SIGAR-F-197	Internews Network Inc.	3/2020
SIGAR-F-195	IDLO	12/2019
SIGAR-F-194	AUAF	12/2019
SIGAR-F-191	Sierra Nevada Corporation	12/2019
SIGAR-F-187	Blumont Global Development Inc.	12/2019
SIGAR-F-185	Counterpart International Inc.	12/2019

SIGAR INSPECTIONS

Inspection Reports Issued

SIGAR issued two inspection reports during this reporting period.

SIGAR INSPECTIONS REPORTS ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-32-IP	Kabul National Military Hospital: Installation of New Elevators and Dumbwaiters Generally Met Contract Requirements, but a Construction Deficiency and Inadequate Maintenance Could Affect Operations	4/2021
SIGAR 21-30-IP	Kandahar Solar Power Plant: Project Was Generally Completed According to Contract Requirements	4/2021

Ongoing Inspections

SIGAR had 10 ongoing inspections during this reporting period.

SIGAR INSPECTIONS ONGOING AS OF MARCH 31, 2021

Project Identifier	Project Title	Date Initiated
SIGAR-I-073	ANA Upgrades at FOB Shank	4/2021
SIGAR-I-072	Salang Tunnel Substation	9/2020
SIGAR-I-071	KNMH Morgue	10/2020
SIGAR-I-070	ANP FPT Phase 1	10/2020
SIGAR-I-068	Pol-i Charkhi Substation Expansion	4/2020
SIGAR-I-067	MSOE at Camp Commando	4/2020
SIGAR-I-066	KNMH Elevators	3/2020
SIGAR-I-065	ANA NEI in Dashti Shadian	1/2020
SIGAR-I-063	Inspection of the ANA MOD HQ Infrastructure & Security Improvements	11/2019
SIGAR-I-062	Inspection of the NEI Kunduz Expansion Project	11/2019

SIGAR LESSONS LEARNED PROGRAM

Lessons-Learned Reports Issued

SIGAR issued two lessons-learned reports during this reporting period.

SIGAR LESSONS-LEARNED REPORTS ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-18-LL	Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan	2/2021
SIGAR 21-16-LL	Elections: Lessons from the U.S. Experience in Afghanistan	2/2021

Ongoing Lessons-Learned Projects

SIGAR has three ongoing lessons-learned projects this reporting period.

SIGAR LESSONS-LEARNED PROJECTS ONGOING AS OF MARCH 31, 2021

Project Identifier	Project Title	Date Initiated
SIGAR LL-16	20-Year Retrospective	1/2021
SIGAR LL-13	Police in Conflict	9/2019
SIGAR LL-10	Contracting	8/2018

APPENDIX D

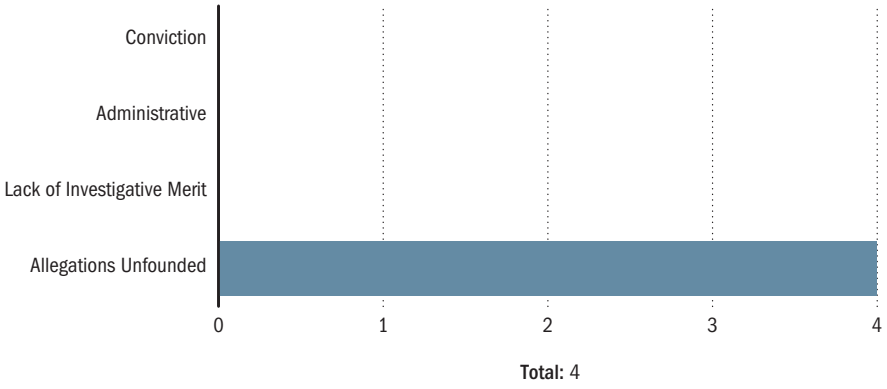
SIGAR INVESTIGATIONS AND HOTLINE

SIGAR Investigations

This quarter, SIGAR opened three new investigations, as shown in Figure D.2, and closed four, bringing the total number of ongoing investigations to 95. All closed investigations were closed as a result of unfounded allegations, as shown in Figure D.1.

FIGURE D.1

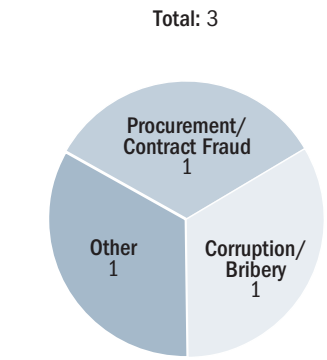
SIGAR'S CLOSED INVESTIGATIONS, JANUARY 1–MARCH 31, 2021



Source: SIGAR Investigations Directorate, 4/1/2021.

FIGURE D.2

SIGAR NEW INVESTIGATIONS, JANUARY 1–MARCH 31, 2021



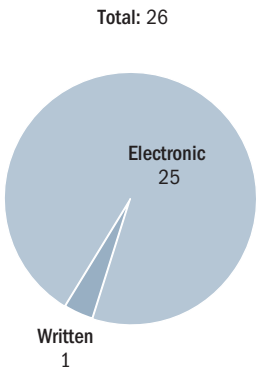
Source: SIGAR Investigations Directorate, 4/1/2021.

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 USA, or 0700107300 via cell phone in Afghanistan) received 26 complaints this quarter, as shown in Figure D.3. In addition to working on new complaints, the Investigations Directorate continued its work this quarter on complaints received prior to January 1, 2021. This quarter, the directorate processed 60 complaints, most of which are under review or were closed, as shown in Figure D.4.

FIGURE D.3

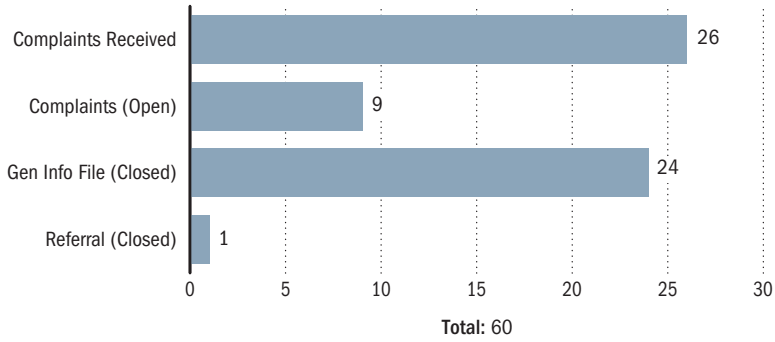
SOURCE OF SIGAR HOTLINE COMPLAINTS, JANUARY 1–MARCH 31, 2021



Source: SIGAR Investigations Directorate, 4/1/2021.

FIGURE D.4

STATUS OF SIGAR HOTLINE COMPLAINTS: JANUARY 1–MARCH 31, 2021



Source: SIGAR Investigations Directorate, 4/1/2021.

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 March 31, 2021.

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 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.

TABLE D.1

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2021

Special Entity Designations

Arvin Kam Construction Company	Noh-E Safi Mining Company	Saadat, Vakil
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
	Noor Rahman Construction Company	Wasim, Abdul Wakil
Ayub, Mohammad	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
Fruzi, Haji Khalil		Zurmat Construction Company
Muhammad, Haji Amir		Zurmat Foundation
Haji Dhost Mohammad Zurmat Construction Company		Zurmat General Trading
Jan, Nurullah	Rahman, Nur, a.k.a. "Noor Rahman, a.k.a. "Noor Rahman Safa"	Zurmat Group of Companies, d.b.a. "Zurmat LLC"
Khan, Haji Mohammad Almas	Rhaman, Mohammad	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
Aftech International	Stallion Construction and Engineering Group	Vergez, Norbert Eugene
Aftech 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	Mihalczo, John	Abbasi, Shahpoor
Brandon, Gary	Qasimi, Mohammed Indress	Amiri, Waheedullah
K5 Global	Radhi, Mohammad Khalid	Atal, Waheed
Ahmad, Noor	Safi, Fazal Ahmed	Daud, Abdulilah
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, Sdiharth	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.

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2021 (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
Yousef, 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, Niazai	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	Mudiyanselage, 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

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2021 (CONTINUED)

Debarments (continued)

Hide-A-Wreck LLC*
Panthers LLC*
Paper Mill Village Inc.*
Shroud Line LLC*
Spada, Carol*
Welventure LLC*
World Wide Trainers LLC*
Young, David Andrew*
Woodruff and Company
Borcata, Raul A.*
Close, Jarred Lee*
Logistical Operations Worldwide*
Taylor, Zachery Dustin*
Travis, James Edward*
Khairfullah, Gul Agha
Khalil Rahimi Construction Company
Momand, Jahanzeb, a.k.a. "Engineer Jahanzeb Momand"
Yar-Mohammad, Hazrat Nabi
Walizada, Abdul Masoud, a.k.a. "Masood Walizada"
Alizai, Zarghona
Aman, Abdul
Anwari, Laila
Anwari, Mezhgan
Anwari, Rafi
Arghandiwal, Zahra, a.k.a. "Sarah Arghandiwal"
Azizi, Farwad, a.k.a. "Farwad Mohammad Azizi"
Bashizada, Razia
Coates, Kenneth
Gibani, Marika
Haidari, Mahboob
Latifi, Abdul
McCammon, Christina
Mohibzada, Ahmadullah, a.k.a. "Ahmadullah Mohebzada"
Neghat, Mustafa
Qurashi, Abdul
Raouf, Ashmatullah
Shah, David
Touba, Kajim
Zahir, Khalid
Aryubi, Mohammad Raza Samim
Atlas Sahil Construction Company
Bab Al Jazeera LLC
Emar-E-Sarey Construction Company
Muhammad, Pianda
Sambros International, d.b.a. "Sambros International LTD," d.b.a. "Sambros-UK JV"
Sambros JV Emar-E-Sarey Construction Company, d.b.a. "Sambros JV ESCC"
Antes, Bradley A.
Lakeshore Engineering & Construction Afghanistan Inc., d.b.a. "Lakeshore General Contractors Inc."
Lakeshore Engineering Services Inc.
Lakeshore Engineering Services/Toltest JV LLC
Lakeshore Toltest – Rentenbach JV 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"
Lakeshore Toltest Guam LLC
Lakeshore Toltest JV LLC
Lakeshore Toltest RRCC JV LLC
Lakeshore/Walsh JV LLC
LakeshoreToltest METAG JV LLC
LTC & Metawater JV LLC
LTC Holdings Inc.
LTC Italia SRL
LTC Tower General Contractors LLC
LTCCORP Commercial LLC
LTCCORP E&C Inc.
LTCCORP Government Services-OH Inc.
LTCCORP Government Services Inc.
LTCCORP Government Services-MI Inc.
LTCCORP O&G LLC
LTCCORP Renewables LLC
LTCCORP Inc.
LTCCORP/Kaya Dijbouti LLC
LTCCORP/Kaya East Africa LLC
LTCCORP/Kaya Romania LLC
LTCCORP/Kaya Rwanda LLC
LTCORP Technology LLC
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"
Toltest/Desbuild Germany JV LLC
Veterans Construction/Lakeshore JV LLC
Afghan Royal First Logistics, d.b.a. "Afghan Royal"
American Barriers
Arakozia Afghan Advertising
Dubai Armored Cars
Enayatullah, son of Hafizullah
Farhas, Ahmad
Inland Holdings Inc.
Intermaax, FZE
Intermaax Inc.
Karkar, Shah Wali
Sandman Security Services
Siddiqi, Atta
Specialty Bunkering
Spidle, Chris Calvin
Vulcan Amps Inc.
Worldwide Cargomasters
Aziz, Haji Abdul, a.k.a. "Abdul Aziz Shah Jan," a.k.a. "Aziz"
Castillo, Alfredo, Jr.
Abbasi, Asim
Muturi, Samuel
Mwakio, Shannel
Ahmad, Jaweed
Ahmad, Masood
A & J Total Landscapes
Aryana Green Light Support Services
Mohammad, Sardar, a.k.a. "Sardar Mohammad Barakzai"
Pittman, James C., a.k.a. "Carl Pittman"
Poaipuni, Clayton
Wiley, Patrick
Crystal Island Construction Company
Bertolini, Robert L.*
Kahn, Haroon Shams, a.k.a. "Haroon Shams"*
Shams Constructions Limited*
Shams General Services and Logistics Unlimited*
Shams Group International, d.b.a. "Shams Group International FZE"*
Shams London Academy*
Shams Production*
Shams Welfare Foundation*
Swim, Alexander*
Norris, James Edward
Afghan Columbia Constructon Company
Ahmadi, Mohammad Omid
Dashti, Jamsheed
Hamdard, Eraj
Hamidi, Mahrokh
Raising Wall Construction Company
Artemis Global Inc., d.b.a. "Artemis Global Logistics and Solutions," d.b.a. "Artemis Global Trucking LLC"
O'Brien, James Michael, a.k.a. "James Michael Wienert"
Tamerlane Global Services Inc., d.b.a. "Tamerlane Global LLC," d.b.a. "Tamerlane LLC," d.b.a. "Tamerlane Technologies LLC"
Sherzai, Akbar Ahmed*
Jean-Noel, Dimitry
Hampton, Seneca Darnell*
Dennis, Jimmy W.
Timor, Karim
Wardak, Khalid
Rahmat Siddiqi Transportation Company
Siddiqi, Rahmat
Siddiqi, Sayed Attaullah
Umbrella Insurance Limited Company
Taylor, Michael
Gardazi, Syed
Smarasinghage, Sagara
Security Assistance Group LLC
Edmondson, Jeffrey B.*
Montague, Geoffrey K.*
Ciampa, Christopher*
Lugo, Emanuel*
Bailly, Louis Matthew*
Kumar, Krishan
Marshal Afghan American Construction Company
Marshal, Sayed Abbas Shah
Masraq Engineering and Construction Company
Miakhil, Azizullah
Raj, Janak

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2021 (CONTINUED)

Debarments (continued)

Singh, Roop
Stratton, William G
Umeer Star Construction Company
Zahir, Mohammad Ayub
Peace Thru Business*
Pudenz, Adam Jeff Julias*
Green, Robert Warren*
Mayberry, Teresa*
Addas, James*
Advanced Ability for U-PVC*
Al Bait Al Amer*
Al Iraq Al Waed*
Al Quraishi Bureau*
Al Zakoura Company*
Al-Amir Group LLC*
Al-Noor Contracting Company*
Al-Noor Industrial Technologies Company*
California for Project Company*
Civilian Technologies Limited Company*
Industrial Techniques Engineering Electromechanically Company*
Pena, Ramiro*
Pulsars Company*
San Francisco for Housing Company
Sura Al Mustakbal*
Top Techno Concrete Batch*
Albright, Timothy H.*
Insurance Group of Afghanistan
Ratib, Ahmad, a.k.a. "Nazari"
Jamil, Omar K.
Rawat, Ashita
Qadery, Abdul Khalil
Casellas, Luis Ramon*
Saber, Mohammad a.k.a. "Saber," a.k.a. "Sabir"
Zahir, Shafiullah Mohammad a.k.a. "Shafiullah," a.k.a. "Shafie"
Achiever's International Ministries Inc., d.b.a. "Center for Achievement and Development LLC"
Bickersteth, Diana
Bonview Consulting Group Inc.
Fagbenro, Oyetayo Ayoola, a.k.a. "Tayo Ayoola Fagbenro"
Global Vision Consulting LLC
HUDA Development Organization
Strategic Impact Consulting, d.b.a. "Strategic Impact KarKon Afghanistan Material Testing Laboratory"
Davies, Simon
Gannon, Robert, W.
Gillam, Robert
Mondial Defence Systems Ltd.
Mondial Defense Systems USA LLC
Mondial Logistics
Khan, Adam
Khan, Amir, a.k.a. "Amir Khan Sahel"
Sharq Afghan Logistics Company, d.b.a. "East Afghan Logistics Company"
Hafizullah, Sayed; a.k.a. "Sadat Sayed Hafizullah;" a.k.a. "Sayed Hafizullah Delsooz"
Sadat Zohori Construction and Road Building Company; d.b.a. "Sadat Zohori Cons Co."
Abdullah, Son of Lal Gul
Ahmad, Aziz
Ahmad, Zubir
Aimal, Son of Masom
Ajmal, Son of Mohammad Anwar
Fareed, Son of Shir
Fayaz Afghan Logistics Services
Fayaz, Afghan, a.k.a. "Fayaz Alimi," a.k.a. "Fayaz, Son of Mohammad"
Gul, Khuja
Habibullah, Son of Ainuddin
Hamidullah, Son of Abdul Rashid
Haq, Fazal
Jahangir, Son of Abdul Qadir
Kaka, Son of Ismail
Khalil, Son of Mohammad Ajan
Khan, Mirullah
Khan, Mukamal
Khoshal, Son of Sayed Hasan
Malang, Son of Qand
Masom, Son of Asad Gul
Mateen, Abdul
Mohammad, Asghar
Mohammad, Baqi
Mohammad, Khial
Mohammad, Sayed
Mujahid, Son of Abdul Qadir
Nangiali, Son of Alem Jan
Nawid, Son of Mashoq
Noorullah, Son of Noor Mohammad
Qayoum, Abdul
Roz, Gul
Shafiq, Mohammad
Shah, Ahmad
Shah, Mohammad
Shah, Rahim
Sharif, Mohammad
Waheedullah, Son of Sardar Mohammad
Wahid, Abdul
Wais, Gul
Wali, Khair
Wali, Sayed
Wali, Taj
Yaseen, Mohammad
Yaseen, Son of Mohammad Aajan
Zakir, Mohammad
Zamir, Son of Kabir
Rogers, Sean
Slade, Justin
Morgan, Sheldon J.*
Dixon, Regionald
Emmons, Larry
Epps, Willis*
Etihad Hamidi Group; d.b.a. "Etihad Hamidi Trading, Transportation, Logistics and Construction Company"
Etihad Hamidi Logistics Company; d.b.a. "Etihad Hamidi Transportation, Logistic Company Corporation"
Hamidi, Abdul Basit; a.k.a. Basit Hamidi
Kakar, Rohani; a.k.a. "Daro Khan Rohani"
Mohammad, Abdullah Nazar
Nasir, Mohammad
Wali Eshaq Zada Logistics Company; d.b.a. "Wali Ashqa Zada Logistics Company"; d.b.a. "Nasert Nawazi Transportation Company"
Ware, Marvin*
Belgin, Andrew
Afghan Bamdad Construction Company, d.b.a. "Afghan Bamdad Development Construction Company"
Areeb of East Company for Trade & Farzam Construction Company JV
Areeb of East for Engineering and General Trading Company Limited, d.b.a. "Areeb of East LLC"
Areeb-BDCC JV
Areebel Engineering and Logisitcs - Farzam
Areebel Engineering and Logistics
Areeb-Rixon Construction Company LLC, d.b.a. "Areeb-REC JV"
Carver, Elizabeth N.
Carver, Paul W.
RAB JV
Ullah, Izat; a.k.a. "Ezatullah"; a.k.a. "Izatullah, son of Shamsudeen"
Saboor, Baryalai Abdul; a.k.a. "Barry Gafuri"
Stratex Logistic and Support, d.b.a. "Stratex Logistics"
Jahanzeb, Mohammad Nasir
Nasrat, Zaulhaq, a.k.a. "Zia Nasrat"
Blevins, Kenneth Preston*
Banks, Michael*
Afghan Armor Vehicle Rental Company
Hamdard, Javid
McAlpine, Nebraska
Meli Afghanistan Group
Badgett, Michael J.*
Miller, Mark E.
Anderson, William Paul
Kazemi, Sayed Mustafa, a.k.a. "Said Mustafa Kazemi"
Al Mostahan Construction Company
Nazary, Nasir Ahmad
Nazanin, a.k.a. "Ms. Nazanin"
Ahmadzai, Sajid
Sajid, Amin Gul
Elham, Yaser, a.k.a. "Najibullah Saadullah"*
Everest Faizy Logistics Services*
Faizy Elham Brothers Ltd.*

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2021 (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"

APPENDIX E

SIGAR DATA CALL QUESTIONS THAT RECEIVED CLASSIFIED OR UNCLASSIFIED BUT NOT PUBLICLY RELEASABLE RESPONSES

Every quarter, SIGAR sends U.S. implementing agencies in Afghanistan a list of questions about their programs. This quarter, United States Forces-Afghanistan (USFOR-A) classified, or designated unclassified but not publicly releasable, its responses to the bolded portions of these questions from SIGAR's data call.

SECURITY

Question ID	Question
Apr-Sec-01	**1. Please provide the following classified information on ANA strength as of the latest available date (month-end):** **a. the most recent ANA APPS month-end report with "as of" dates on each.** 2. Please provide the following unclassified information on ANA strength as of the latest available date (month-end): a. the topline strength of the ANA (with "as of" date provided). b. a description of general ANA attrition trends over the last quarter. 3. On ANA attrition: a. Given current attrition trends, does CSTC-A think that the ANA is manned and can be sustained at adequate levels. Please describe what CSTC-A considers "adequate." How specifically has attrition affected ANA readiness and performance (for example, are incoming personnel as well trained, skilled, fit as those they are replacing)? b. What are the steps MOD took during the quarter to minimize attrition from desertion, AWOL, or refusals to reenlist? Please comment how effective these have or have not been. c. Describe any effects COVID-19 has had on MOD elements' recruitment/attrition this quarter. 4. Please provide the latest MOD tashkil that reflects the new authorized strength (208,000) for MOD. 5. Please provide the latest command and control chart for MOD and MOD components.
Apr-Sec-03	1. If there are any changes from what was provided last quarter, on ANA/AAF training programs: Please provide an Excel list of the top 10 most costly (by total outlay), ongoing U.S.-funded ANA/AAF training programs. Include contracts that provided CLS support when there is also a training component. Please account for the ongoing and initiated contracts this quarter and include: **a. program cost** b. name of the contractor c. duration (start/end date), value, brief description, and terms of the contract (e.g. base year and any options). d. total funds disbursed for each training contract from the beginning of the contract to the latest available date. 2. Given the drawdown order to 2,500 troops on January 15, 2021, please provide the following information with as much detail as possible or explain why you cannot provide it. If some of these decisions have not yet been made, please state so and when they are expected to be made: a. At the 2,500 force level, who provides MOD components' training contract oversight, what type of oversight is provided, at what level is oversight provided, and is it done in-country, remotely, or both? b. Is there a greater reliance on third-country national, local contractor, and/or Afghan government partners to provide oversight over these contracts? 3. Please describe any consequences of this decrease in U.S. force presence, and any related changes to training contract oversight, to the desired outcomes of U.S.-run and U.S.-funded but contractor-provided training programs for MOD components. Describe how CSTC-A/USFOR-A plans to mitigate any challenges or negative consequences.

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Apr-Sec-04	**1. Regarding the ANDSF's operational performance:** **a. Please provide a recent unclassified operational assessment of the ANDSF elements' performance below the ministerial level. The assessment should include updates on how the ANDSF is performing in each of the Top 10 Challenges and Opportunities (as shown on pages 30–40 of the June 2020 1225 report).** **b. Please provide a description of the sources of information used to determine/track ANDSF operational performance in each of the Top 10 Challenges and Opportunities.** **c. Please provide the latest, classified NATO Periodic Mission Review (PMR). If there will be no PMR released this quarter, please indicate.** 2. Please provide a recent, unclassified assessment of MOD and MOI operational performance to include operational planning, oversight, and ministry coordination of ANDSF operations conducted below the ministerial level. 3. Is ANET functioning yet? Last quarter you said it was not yet producing monthly ANDSF assessment reports due to contract challenges. If ANET is functioning, please provide the most recent monthly or quarterly reports quantifying ANDSF performance using the new ANET assessment system. If ANET still has not begun generating these reports, please provide the reasons why, including a description of ongoing contract challenges, if applicable, and the reports' expected start date.
Apr-Sec-08	**1. Please provide the following classified information on ANP strength as of the latest available date (month-end):** **a. the most recent ANP APPS month-end report with "as of" dates on each.** 2. Please provide the following unclassified information on ANP strength as of the latest available date (month-end): a. the topline strength of the ANP (with "as of" date provided). b. a description of general ANP attrition trends over the last quarter. 3. On ANP attrition: a. Given current attrition trends, does CSTC-A think that the ANP is manned at adequate and sustainable levels. What does CSTC-A consider to be "adequate"? How specifically has this affected ANP readiness and performance (for example, are incoming personnel as well trained, skilled, fit as those they are replacing)? b. What steps did MOI take during the quarter to minimize attrition from desertion, AWOL, or refusals to reenlist? Please comment how effective these have or haven't been. c. Describe any affects COVID-19 has had on MOI elements' recruitment/attrition this quarter. 4. Please provide the latest MOI tashkil that reflects the new authorized strength (136,000) for MOI. 5. Please provide the latest command and control chart for MOI and MOI components.
Apr-Sec-23	1. Please provide information on insider attacks against Coalition forces from January 1, 2021, through the latest available date (month end): a. the number of insider attacks against U.S. and Coalition military personnel b. the number of U.S. and Coalition military personnel wounded or killed from insider attacks c. the number of insider attacks against the ANDSF d. the number of ANDSF personnel wounded or killed as a result of insider attacks **2. Please provide the classified CIDNE Excel file export of all ANDSF casualties from January 1, 2021, through the latest available date (month end). It is not necessary to filter the CIDNE export, but, at a minimum, these data should include the unit (lowest level available), location (highest fidelity possible), and date for all casualties.** 3. Please provide us a response to the following: In an unclassified, publicly releasable format, describe how ANDSF casualty rates during the quarter compare to casualty rates during the same quarter one year ago. Differentiate between casualties that occurred during offensive operations and those that occurred during defensive operations.
Apr-Sec-26	1. Regarding USG support to the Special Mission Wing (SMW): a. Please provide a recent, comprehensive update of the SMW as of the latest possible date. **b. Please identify each type of aircraft in the SMW inventory and the number of each. If aircraft became unusable during this reporting period, please indicate when and the reason for each.** **c. Please provide the number of aircraft purchased but not yet fielded and what the anticipated dates are for fielding.** **d. Please complete the attached ANDSF spreadsheet/SMW tab, or provide the applicable data. (Sec-26 tab Data Call Attachment Spreadsheet)** **e. How many aircrew members does the SMW currently have, by crew position and airframe? Please break out their level of mission qualification (e.g. Certified Mission Ready (night-vision qualified), the daytime equivalent, etc.):** **1) Mi-17 Pilots and Pilot Trainers** **2) Mi-17 Flight Engineers** **3) Mi-17 Crew Chiefs** **4) PC-12 Pilots** **5) PC-12 Mission System Operators** **f. Please provide an update on the operational readiness rate of the SMW and its achievement benchmarks this quarter, if one is available.** g. How many and what type of aircraft maintainers are currently assigned/authorized? Are these SMW personnel or contractors? If contractors, are they Afghan or international contractors? h. Provide the cost of aircraft maintenance being paid with ASFF or money from other countries. i. What percentage of SMW sorties were flown independently this quarter?

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Apr-Sec-58	1. In regards to U.S. and Afghan air strikes conducted in Afghanistan this current quarter (please ensure the data covers the period January 1, 2021, through March 31, 2021: **a. How many air strikes have been carried out monthly by U.S. forces? If classified, please provide some unclassified statements on data trends (like with EIA/EEIA data in Sec-63).** b. How many civilian casualties have been incurred from these air strikes monthly? c. How many civilian casualties resulted from AAF air strikes monthly? 2. Please provide any updates necessary for the overall RS/USFOR-A tracked Afghan civilian casualty figures from last quarter, as well as this quarter's data from January 1, 2021, through March 31, 2021, (in the Data Call Attachment Spreadsheet, Tabs Sec-58) and include: a. the m onthly breakout of the data b. the breakout of civilian casualties by each province c. the percentage breakdown of the top causes of the total civilian casualties d. the breakout of civilian casualties by responsible party (i.e. ANDSF, U.S. and Coalition forces, insurgents, unknown). In RS's civilian casualty collection methodology, if an enemy initiated attack occurs, and the Coalition or Afghan response (e.g., ground operation or air strike) kills or injures Afghan civilians, to whom are civilian casualties attributed? 3. With the reduction of U.S. forces, have there been any changes to USFOR-A's ability to assess whether an Afghan civilian killed by a USFOR-A or ANDSF action was in fact a civilian noncombatant vs. a lawful target?
Apr-Sec-61	**1. Provide a spreadsheet documenting all concluded ANDSF CONOPs for offensive operations conducted from January 1, 2021, through the latest available date (month-end date). Each concluded operation should be on its own row. For our purposes, an operation involves (1) at least one ANA kandak or (2) a combination of units from at least two Afghan security entities (MOI, MOD, and/or NDS). For each operation, we request the following information:** **a. the district in which the operation primarily occurred (District name)** **b. the province in which the operation primarily occurred (Province name)** **c. the start date of the operation (YYYY-MM-DD)** **d. the end date of the operation (YYYY-MM-DD)** **e. whether AAF A-29s or AC-208s provided direct support during the operation (Yes/No)** **f. whether AAF MD-530s, UH-60s, or Mi-17s provided direct support during the operation (Yes/No)** **g. whether ANASOC MSFVs provided direct support during the operation (Yes/No)** **h. whether the operation involved ANA units (Yes/No)** **i. whether the operation involved MOI units (Yes/No)** **j. whether the operation involved NDS units (Yes/No)** **k. whether the operation involved ANASOC units (Yes/No)** **l. whether the operation was enabled by U.S. or Coalition air support (Yes/No)** **m. whether the operation was enabled by U.S. or Coalition ground support (Yes/No)** **n. whether any U.S. or Coalition military aircraft provided medical evacuation support (Yes/No)** **o. did the operation achieve its objective (Yes/No)**
Apr-Sec-63	**1. Please provide data on the total number of enemy-initiated attacks monthly from January 1, 2021, through March 31, 2021, in the Data Call Attachment Spreadsheet, tab Sec-63, and include any updated data for last quarter separately (October–December 2020):** **a. the attacks broken out by categories, to include direct fire, IED/mine strikes, indirect fire, SAFIRE, etc.** **b. the attacks broken out by province** **2. Please provide data on the total number of effective enemy-initiated attacks monthly from January 1, 2021, through March 31, 2021, in the Data Call Attachment Spreadsheet, tab Sec-63, and include any updated data for the last quarter separately (October–December 2020):** **a. the attacks broken out by categories, to include direct fire, IED/mine strikes, indirect fire, SAFIRE, etc.** **b. the attacks broken out by province** **3. Please also provide any updates to the 2019 data given to us, using the Data Call Attachment Spreadsheet, tab Sec-63:** **a. Any updates to 2019 EIA and/or EEIA monthly totals** **b. Please provide the monthly and provincial breakdowns of both EIA and EEIA that occurred from (January 1–March 31, 2021).** **4. If there has been any change in margin of error or time period lag in the data, please explain what the change is and why it occurred.** 5. If responses to questions 1–3 remain classified or not publicly releasable this quarter, please provide the same level of unclassified description of EIA trends provided to us in your vetting response last quarter. If they are classified, please provide the data to us via SIPR. **6. Please provide in an unclassified format, the three provinces with the highest number of total EIAs and EEIAs over the quarter. Number of EIAs and EEIAs not needed if it makes the response classified or unreleasable.** **7. Please provide the number of EIAs and EEIAs categorized as targeted assassination attempts against GIROA officials and civil society leaders, and journalists, including magnetic or "sticky" bombs. Also include a description of what RS/USFOR-A is doing, if anything, to assist or train the ANDSF to combat this form of EIA.**

APPENDIX F

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
AABIS	Afghan Automated Biometric Information System
AAF	Afghan Air Force
ABP	Afghan Border Police
ACAA	Afghanistan Civil Aviation Authority
ACJC	Anti-Corruption Justice Center
ACR	Afghan Children Read
ADALAT	Assistance for Development of Afghan Legal Access and Transparency
ADB	Asian Development Bank
ADF	Agricultural Development Fund
AFMIS	Afghan Financial Management Information System
AFN	afghani (currency)
AGO	Attorney General's Office
AIC	Access to Information Commission
AITF	Afghanistan Infrastructure Trust Fund
ALP	Afghan Local Police
AMANAT	Afghanistan's Measure for Accountability and Transparency
ANA	Afghan National Army
ANASOC	ANA Special Operations Corps
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
AO	abandoned ordnance
APF	Afghanistan Partnership Framework
APPS	Afghan Personnel and Pay System
AROC	Afghan Resources Oversight Council
AREU	Afghanistan Research and Evaluation Unit
ARTF	Afghanistan Reconstruction Trust Fund
ASFF	Afghanistan Security Forces Fund
ASSF	Afghan Special Security Forces
ATA	Antiterrorist Assistance
AUP	Afghan Uniform Police
AUAF	American University of Afghanistan

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ACRONYM OR ABBREVIATION	DEFINITION
AWOL	absent without leave
BAG	Budget Activity Group
BHA	Bureau of Humanitarian Assistance
CATC	Combined Arms Training Center
CCAP	Citizens' Charter Afghanistan Project
CDCS	Country Development Cooperation Strategy
CENTCOM	U.S. Central Command
CERP	Commanders' Emergency Response Program
CID	U.S. Army Criminal Investigation Command
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CIO	Contributions to International Organizations
CMS	Case Management System
CN	counternarcotics
CNHC	Counternarcotics High Commission
CNPA	Counter Narcotics Police of Afghanistan
COIN	counterinsurgency
COMAC	Conflict Mitigation Assistance for Civilians
COR	contracting officer's representative
CoreIMS	Core Inventory Management System
CPRBD	Checkpoint Reduction and Base Development Plan
CPD	Central Prisons Directorate
CPDS	Continuing Professional Development Support
CSSP	Corrections System Support Program
CSTC-A	Combined Security Transition Command-Afghanistan
CTF	Counterterrorism Financing
CWD	Conventional Weapons Destruction
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Breshna Sherkat
DEA	Drug Enforcement Administration (U.S.)
DFC	Development Finance Corporation
DHS	Department of Homeland Security
DICDA	Drug Interdiction and Counter-Drug Activities (U.S.)
DOD	Department of Defense (U.S.)
DOD OIG	Department of Defense Office of Inspector General
DOJ	Department of Justice (U.S.)
DSCA	Defense Security Cooperation Agency

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ACRONYM OR ABBREVIATION	DEFINITION
ECC	Eradication Coordination Committee
EEIA	effective enemy-initiated attacks
EGRA	Early Grade Reading Assessment
EIA	enemy-initiated attacks
EITI	Extractive Industries Transparency Initiative
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
FBI	Federal Bureau of Investigation
FEFA	Free and Fair Elections Forum of Afghanistan Organization
FFP	Food for Peace
FOB	Forward Operating Base
FMS	Foreign Military Sales
FY	fiscal year
GAO	Government Accountability Office (U.S.)
GCPSU	General Command of Police Special Units
GDP	gross domestic product
GIROA	Government of the Islamic Republic of Afghanistan
GLE	Governor-Led Eradication
GMAF	Geneva Mutual Accountability Framework
HAZMAT	hazardous materials
HCNR	High Council for National Reconciliation
HRM	CSTC-A Human Resources Management
HMMWV	high mobility multipurpose wheeled vehicle (commonly known as a humvee)
HQ	headquarters
IAA	interagency agreements
ICRC	International Committee of the Red Cross
ICS	Integrated Country Strategy
IDA	International Development Association
IDP	internally displaced persons
IEC	Independent Election Commission (Afghan)
IED	improvised explosive device
IFC	International Finance Corporation

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ACRONYM OR ABBREVIATION	DEFINITION
IG	inspector general
IIU	Intelligence and Investigation Unit (Afghan)
IMF	International Monetary Fund
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
IP DPG	Incentive Program Development Policy Grant
IPP	independent power producers
IS-K	Islamic State-Khorasan
ISAF	International Security Assistance Force
ISLA	Initiative to Strengthen Local Administrations Program
ISR	Intelligence, Surveillance, and Reconnaissance (ISR)
IWA	Integrity Watch Afghanistan
JSSP	Justice Sector Support Program (State)
JWIP	judicial wire intercept program
kg	kilogram
KCEC	Kabul Carpet Export Center
KIA	killed in action
LAMP	Livelihood Advancement for Marginalized Population
LLP	Lessons Learned Program
LOTFA	Law and Order Trust Fund for Afghanistan
MAIL	Ministry of Agriculture, Irrigation and Livestock (Afghan)
MAG	ministerial advisory group
MAPA	Mine Action Programme for Afghanistan
MCN	Ministry of Counter-Narcotics (Afghan)
MCTF	Major Crimes Task Force
MELRA	Multi-Dimensional Legal Economic Reform Assistance
MIGA	Multilateral Investment Guarantee Agency
MOCI	Ministry of Commerce and Industry (Afghan)
MOD	Ministry of Defense (Afghan)
MOD CID	MOD Criminal Investigation Directorate (Afghan)
MOD IG	Ministry of Defense Inspector General (Afghan)
MOE	Minister of Education (Afghan)
MOEc	Ministry of Economy (Afghan)
MOF	Ministry of Finance (Afghan)
MOHE	Ministry of Higher Education (Afghan)

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ACRONYM OR ABBREVIATION	DEFINITION
MOI	Ministry of Interior (Afghan)
MOIC	Ministry of Industry and Commerce (Afghan)
MOI CID	Ministry of Interior (Afghan) Criminal Investigation Directorate
MOI IG	Ministry of Interior (Afghan) Inspector General
MOJ	Ministry of Justice (Afghan)
MOMP	Ministry of Mines and Petroleum (Afghan)
MOPH	Ministry of Public Health (Afghan)
MOU	memorandum of understanding
MOWA	Ministry of Women's Affairs (Afghan)
MPTF	Multi-Partner Trust Fund
MPD	Ministry of Interior Affairs and Police Development Project (Afghan)
MRA	Migration and Refugee Assistance
MRRD	Ministry of Rural Rehabilitation and Development (Afghan)
MW	megawatt
NADR	Non-Proliferation, Antiterrorism, Demining, and Related Programs
NATF	NATO ANA Trust Fund
NATO	North Atlantic Treaty Organization
NCO	noncommissioned officers
NDAA	National Defense Authorization Act
NDAP	National Drug Action Plan
NDS	National Directorate of Security (Afghan)
NEPS	Northeast Power System
NMS-GVC	National Maintenance Strategy-Ground Vehicle Support
NGO	nongovernmental organization
NIU	National Interdiction Unit (Afghan)
NSA	National Security Advisor
NSC	National Security Council
NSIA	National Statistics and Information Authority (Afghan)
NSOCC-A	NATO Special Operations Component Command-Afghanistan
NSPA	NATO Support and Procurement Agency
O&M	operations and maintenance
OCHA	Office for the Coordination of Humanitarian Affairs
OCO	Overseas Contingency Operations
OEG	Office of Economic Growth (USAID)
OFDA	Office of U.S. Foreign Disaster Assistance
OFS	Operation Freedom's Sentinel

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ACRONYM OR ABBREVIATION	DEFINITION
OIG	Office of the Inspector General
OPA	Office of Prison Affairs
OSD-P	Office of the Undersecretary of Defense for Policy (U.S.)
OTA	Office of Technical Assistance (U.S. Treasury)
OTI	Office of Transition Initiatives (USAID)
PDPs	provincial development plans
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PGUID	Persistent Global Unique Identifier
PPA	power-purchase agreement
PRM	Bureau of Population, Refugees and Migration (U.S. State)
PMO	program management office
PTEC	Power Transmission Expansion and Connectivity
PSI	Peace Stabilization Initiative
RADP	Regional Agriculture Development Program
RC	recurrent cost
RFE/RL	Radio Free Europe/Radio Liberty
RMTC	Regional Military Training Centers
RS	Resolute Support
SAG	subactivity group
SEPS	Southeast Power System
SHAHAR	Strong Hubs for Afghan Hope and Resilience
SIGACT	significant act (violence against Coalition troops)
SIU	Sensitive Investigative Unit (Afghan)
SPM	Support to Payroll Management
SMAF	Self-Reliance Through Mutual Accountability Framework
SMART	Specific, Measurable, Achievable, Realistic, and Time-Bound
SME	subject-matter expert
SMW	Special Mission Wing (Afghan)
SOF	Special Operations Forces
SRAR	Special Representative for Afghanistan Reconciliation
State OIG	Department of State Office of the Inspector General
SWIM	Strengthening Watershed and Irrigation Management
TAA	train, advise, and assist
TAAC	train, advise, and assist command
TAAC-Air	train, advise, and assist command-air
TAF	The Asia Foundation

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ACRONYM OR ABBREVIATION	DEFINITION
TCN	Transaction Control Number
TMAF	Tokyo Mutual Accountability Framework
TIU	Technical Investigative Unit (Afghan)
TPDC	Transferring Professional Development Capacity
UN	United Nations
UN WFP	United Nations World Food Programme
UNAMA	United Nations Assistance Mission in Afghanistan
UNESP	UN Electoral Support Project
UNDP	United Nations Development Programme
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
USAAA	U.S. Army Audit Agency
USACE	U.S. Army Corps of Engineers
USAID	U.S. Agency for International Development
USAID OIG	USAID Office of the Inspector General
USD	U.S. dollar
USFOR-A	U.S. Forces-Afghanistan
USIP	United States Institute of Peace
UXO	unexploded ordnance
WHO	World Health Organization
WIA	wounded in action
WTO	World Trade Organization

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Afghan girls dance in a schoolyard as schools begin to reopen from COVID-19 shutdowns. (UNICEF Afghanistan photo)

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